

## DUMMERSTON TOWN SCHOOL DISTRICT

### FY20 PROPOSED BUDGET REVENUE, EXPENSE AND RESERVE SUMMARY

cc Board 1/23/19

Description	FY18 ADOPTED	FY18 ACTUAL	FY19 ADOPTED	FY20 PROPOSED	FY20 v.19 Difference	Percent Difference
<b>Revenues</b>						
TUITION REVENUE	30,500	22,000	21,500	6,000	(15,500)	
INTEREST EARNINGS	200	409	325	325	-	
RENTAL FEES	10,000	11,707	10,000	11,667	1,667	
Health Services - WSESU	17,000	17,000	17,000	17,000	-	
Donations		4,876	9,000	5,000	(4,000)	
Transfer in from Food Svs Fund			10,000	-	(10,000)	
MEDICAID SUB GRANT	18,500	18,500	37,875	37,875	-	
EPSDT MEDICAID SUB GRANT	7,600	7,600	5,288	4,508	(780)	
TITLE II A SUB-GRANT (WSESU)	76,665	82,103	1,500	1,950	450	
GENERAL STATE SUPPORT GRANT	2,792,166	2,771,114	2,722,758	2,828,225	105,467	
ACT 60 SMALL SCHOOLS GRANT	34,515	35,245	50,000	87,910	37,910	
TRANSPORTATION GRANT (STATE)	60,354	60,577	60,354		(60,354)	
<b>Total General Fund Revenue</b>	<b>3,047,500</b>	<b>3,031,131</b>	<b>2,945,600</b>	<b>3,000,460</b>	<b>54,860</b>	<b>1.9%</b>
Special Article 6 [March 2017]	60,000	-	-	-		
<b>Total expenditures</b>	<b>3,047,500</b>	<b>3,008,966</b>	<b>2,945,600</b>	<b>3,067,500</b>	<b>121,900</b>	<b>4.1%</b>
Surplus / Deficit	0	22,165	0	-67,040	(67,040)	

PreK-8 Enrollment	160	162	161	162
	Est. Nov 2017	November 2017	November 2018	Est. Nov 2019

Fund Balances:	FY18	FY20 estimate
General Fund	67,040	-
Capital Fund	1,245	1,245
Food Fund	10,789	-
Endowment Fund	0	-
<b>Total Fund Balances</b>	<b>79,074</b>	<b>1,245</b>

**DUMMERSTON TOWN SCHOOL DISTRICT**  
**Expenditure Budgets**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>FY20v.19 Diff</b>	<b>Pct Chg</b>
001.0100.01.1100.111.000.5	PRE-K TEACHER SALARY	0	0	0	<b>52,228</b>	52,228	0.0%
001.0100.01.1100.121.000.5	PRE-K PARA	0	0	0	<b>20,212</b>	20,212	0.0%
001.0100.01.1100.211.000.5	HEALTH	0	0	0	<b>25,422</b>	25,422	0.0%
001.0100.01.1100.212.000.5	HRA	0	0	0	<b>6,000</b>	6,000	0.0%
001.0100.01.1100.220.000.5	FICA	0	0	0	<b>5,542</b>	5,542	0.0%
001.0100.01.1100.232.000.5	VT ST RETIRE	0	0	0	<b>750</b>	750	0.0%
001.0100.01.1100.250.000.5	COURSE REIMB	0	0	0	<b>2,500</b>	2,500	0.0%
001.0100.01.1100.270.000.5	WORKERS COMP	0	0	0	<b>645</b>	645	0.0%
001.0100.01.1100.280.000.5	DENTAL	0	0	0	<b>1,550</b>	1,550	0.0%
001.0100.01.1100.291.000.5	LIFE & Disability	0	0	0	<b>463</b>	463	0.0%
001.0100.01.1100.320.000.5	PRE-SCHOOL C/S	37,104	53,885	39,204	<b>33,560</b>	-5,644	-14.4%
001.0100.01.1100.610.000.5	SUPPLIES	0	0	0	<b>2,000</b>	2,000	0.0%
001.0100.01.1100.739.000.5	EQUIPMENT	0	0	0	<b>1,500</b>	1,500	0.0%
<b>School: Prekindergarten - 01</b>		<b>37,104</b>	<b>53,885</b>	<b>39,204</b>	<b>152,370</b>	<b>113,166</b>	<b>288.7%</b>
001.0100.11.1100.111.000.5	ELEMENTARY TEACHER	632,758	643,199	709,533	<b>715,421</b>	5,888	0.8%
001.0100.11.1100.112.651.5	ACADEMIC SUPPORT	50,796	50,796	0	<b>0</b>	0	0.0%
001.0100.11.1100.121.000.5	PARA SALARY	162,313	155,386	152,672	<b>110,386</b>	-42,286	-27.7%
001.0100.11.1100.131.000.5	SUB SALARY	22,000	35,324	25,000	<b>25,000</b>	0	0.0%
001.0100.11.1100.173.651.5	STIPENDS	1,373	1,819	1,393	<b>1,811</b>	418	30.0%
001.0100.11.1100.211.000.5	HEALTH	264,620	205,948	178,635	<b>169,716</b>	-8,919	-5.0%
001.0100.11.1100.211.651.5	HEALTH	10,765	10,757	0	<b>0</b>	0	0.0%
001.0100.11.1100.212.000.5	HRA	0	25,900	55,800	<b>47,000</b>	-8,800	-15.8%
001.0100.11.1100.212.651.5	HRA	0	1,600	0	<b>0</b>	0	0.0%
001.0100.11.1100.220.000.5	FICA	60,854	61,037	67,679	<b>65,087</b>	-2,592	-3.8%
001.0100.11.1100.220.651.5	FICA	3,848	3,881	107	<b>138</b>	31	29.0%
001.0100.11.1100.231.651.5	VSTRS FED GRANT	7,042	6,898	0	<b>0</b>	0	0.0%
001.0100.11.1100.232.000.5	VT ST RETIRE	5,463	8,045	6,791	<b>8,500</b>	1,709	25.2%
001.0100.11.1100.233.000.5	403 (b)	20,760	18,529	16,000	<b>19,000</b>	3,000	18.8%
001.0100.11.1100.233.651.5	403 (b)	503	508	0	<b>0</b>	0	0.0%
001.0100.11.1100.250.000.5	COURSE REIMB	6,565	13,625	8,900	<b>10,000</b>	1,100	12.4%
001.0100.11.1100.250.651.5	COURSE REIMB	658	4,668	0	<b>0</b>	0	0.0%
001.0100.11.1100.260.000.5	UNEMPLOYMENT COMP	505	9,694	250	<b>5,000</b>	4,750	1900.0%
001.0100.11.1100.270.000.5	WORKERS COMP	5,474	4,081	7,595	<b>7,213</b>	-382	-5.0%
001.0100.11.1100.270.651.5	WORKERS COMP	480	361	0	<b>0</b>	0	0.0%
001.0100.11.1100.280.000.5	DENTAL	17,749	14,831	15,537	<b>14,048</b>	-1,489	-9.6%
001.0100.11.1100.280.651.5	DENTAL	1,200	815	0	<b>0</b>	0	0.0%
001.0100.11.1100.285.000.5	125 PLAN	283	89	370	<b>90</b>	-280	-75.7%
001.0100.11.1100.291.000.5	LIFE	1,709	1,662	1,316	<b>1,283</b>	-33	-2.5%
001.0100.11.1100.293.000.5	DISABILITY	3,329	5,012	4,546	<b>4,950</b>	404	8.9%
001.0100.11.1100.320.000.5	ASSEMBLY/DIVERTSITY/ASIAN	3,498	2,156	3,498	<b>3,498</b>	0	0.0%
001.0100.11.1100.431.000.5	REPAIRS & MAINT	3,310	6,097	3,310	<b>2,166</b>	-1,144	-34.6%
001.0100.11.1100.443.000.5	COST PER COPY PROG	6,000	7,603	6,000	<b>8,772</b>	2,772	46.2%
001.0100.11.1100.610.000.5	SUPPLIES	21,000	13,069	21,000	<b>21,000</b>	0	0.0%
001.0100.11.1100.640.000.5	TEXTBOOKS	2,000	580	2,000	<b>2,000</b>	0	0.0%
001.0100.11.1100.739.000.5	OTHER EQUIPMENT	4,000	1,261	4,000	<b>4,000</b>	0	0.0%
001.0100.11.1100.810.000.5	DUES & FEES	1,500	9,342	1,500	<b>1,500</b>	0	0.0%
<b>Func: DIRECT INSTRUCTION - 1100</b>		<b>1,322,354</b>	<b>1,324,575</b>	<b>1,293,431</b>	<b>1,247,579</b>	<b>-45,852</b>	<b>-3.5%</b>

**DUMMERSTON TOWN SCHOOL DISTRICT**  
**Expenditure Budgets**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>FY20v.19 Diff</b>	<b>Pct Chg</b>
001.0100.11.2212.173.000.5	ONE PERCENT/PROG IMP	0	4,612	3,600	<b>4,600</b>	1,000	27.8%
001.0100.11.2212.220.000.5	FICA	0	334	275	<b>352</b>	77	28.0%
001.0100.11.2212.270.000.5	WORKERS COMP	0	39	30	<b>41</b>	11	36.7%
Func: PROGRAM IMPROVEMENT - 2212		0	4,984	3,905	<b>4,993</b>	1,088	27.9%
<b>School: Elementary (K-6) - 11</b>		<b>1,322,354</b>	<b>1,329,558</b>	<b>1,297,336</b>	<b>1,252,572</b>	<b>-44,764</b>	<b>-3.5%</b>
001.0100.32.1100.111.000.5	SECONDARY TEACHER	166,511	150,905	153,721	<b>168,235</b>	14,514	9.4%
001.0100.32.1100.131.000.5	SUB SALARY	8,000	276	7,500	<b>7,500</b>	0	0.0%
001.0100.32.1100.211.000.5	HEALTH	44,104	40,092	21,784	<b>41,531</b>	19,747	90.6%
001.0100.32.1100.212.000.5	HRA	0	5,500	6,200	<b>9,600</b>	3,400	54.8%
001.0100.32.1100.220.000.5	FICA	13,350	10,280	12,142	<b>12,870</b>	728	6.0%
001.0100.32.1100.232.000.5	VT ST RETIRE	0	1,253	0	<b>1,308</b>	1,308	0.0%
001.0100.32.1100.233.000.5	403 (b)	1,624	810	1,100	<b>825</b>	-275	-25.0%
001.0100.32.1100.250.000.5	COURSE REIMB	2,020	1,415	3,800	<b>3,800</b>	0	0.0%
001.0100.32.1100.270.000.5	WORKERS COMP	1,330	1,094	1,333	<b>1,497</b>	164	12.3%
001.0100.32.1100.280.000.5	DENTAL	2,580	3,355	2,314	<b>3,808</b>	1,494	64.6%
001.0100.32.1100.285.000.5	125 PLAN	0	89	134	<b>90</b>	-44	-32.8%
001.0100.32.1100.291.000.5	LIFE	347	146	227	<b>176</b>	-51	-22.5%
001.0100.32.1100.293.000.5	DISABILITY	643	435	695	<b>445</b>	-250	-36.0%
001.0100.32.1100.610.000.5	SUPPLIES	8,950	6,204	8,950	<b>8,950</b>	0	0.0%
001.0100.32.1100.640.000.5	TEXTBOOKS	2,000	773	2,000	<b>2,000</b>	0	0.0%
001.0100.32.1100.739.000.5	OTHER EQUIPMENT	3,950	5,369	3,950	<b>3,950</b>	0	0.0%
Func: DIRECT INSTRUCTION - 1100		255,410	227,996	225,849	<b>266,584</b>	40,735	18.0%
001.0100.32.2212.173.000.5	ONE PERCENT/PROG IMP	0	835	1,700	<b>1,700</b>	0	0.0%
001.0100.32.2212.220.000.5	FICA	0	59	130	<b>130</b>	0	0.0%
001.0100.32.2212.270.000.5	WORKERS COMP	0	7	14	<b>15</b>	1	7.1%
001.0100.32.2212.320.000.5	PROGRAM IMPROVEMENT	1,825	131	4,800	<b>4,800</b>	0	0.0%
Func: PROGRAM IMPROVEMENT - 2212		1,825	1,032	6,644	<b>6,645</b>	1	0.0%
<b>School: Middle School - 32</b>		<b>257,235</b>	<b>229,027</b>	<b>232,493</b>	<b>273,229</b>	<b>40,736</b>	<b>17.5%</b>
001.0100.51.1116.320.000.5	TECHNOLOGY CS	0	0	4,000	<b>0</b>	-4,000	-100.0%
001.0100.51.1116.610.000.5	TECHNOLOGY SUPPLIES	1,000	734	500	<b>500</b>	0	0.0%
001.0100.51.1116.734.000.5	TECH RELATED HARDWARE	7,500	6,767	7,500	<b>7,500</b>	0	0.0%
001.0100.51.1116.735.000.5	TECHNOLOGY SOFTWARE	2,520	2,672	2,520	<b>2,520</b>	0	0.0%
Func: TECHNOLOGY EDUCATION - 1116		11,020	10,172	14,520	<b>10,520</b>	-4,000	-27.5%
001.0100.51.2120.171.000.5	GUIDANCE SALARY	73,435	75,424	74,906	<b>61,123</b>	-13,783	-18.4%
001.0100.51.2120.211.000.5	HEALTH	0	18,849	15,515	<b>14,324</b>	-1,191	-7.7%
001.0100.51.2120.212.000.5	HRA	0	2,000	4,000	<b>3,200</b>	-800	-20.0%
001.0100.51.2120.220.000.5	FICA	5,618	5,395	5,730	<b>4,676</b>	-1,054	-18.4%
001.0100.51.2120.233.000.5	403 (b)	292	738	737	<b>737</b>	0	0.0%
001.0100.51.2120.250.000.5	COURSE REIMB	505	925	1,880	<b>1,880</b>	0	0.0%
001.0100.51.2120.270.000.5	WORKERS COMP	232	538	629	<b>544</b>	-85	-13.5%
001.0100.51.2120.280.000.5	DENTAL	955	1,614	1,650	<b>1,320</b>	-330	-20.0%
001.0100.51.2120.285.000.5	125 PLAN	71	44	120	<b>45</b>	-75	-62.5%
001.0100.51.2120.291.000.5	LIFE	68	135	112	<b>102</b>	-10	-8.9%
001.0100.51.2120.293.000.5	DISABILITY	111	421	428	<b>402</b>	-26	-6.1%

**DUMMERSTON TOWN SCHOOL DISTRICT**  
**Expenditure Budgets**

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001.0100.51.2120.320.000.5	PSYCHOLOGICAL CS	0	4,492	200	<b>200</b>	0	0.0%
001.0100.51.2120.610.000.5	GUIDANCE SUPPLIES	1,050	418	800	<b>800</b>	0	0.0%
Func: COUNSELING SERVICES - 2120		82,337	110,994	106,707	<b>89,353</b>	-17,354	-16.3%
001.0100.51.2130.171.000.5	NURSE SALARY	69,997	70,344	71,399	<b>76,404</b>	5,005	7.0%
001.0100.51.2130.211.000.5	HEALTH	16,206	13,466	10,525	<b>12,139</b>	1,614	15.3%
001.0100.51.2130.212.000.5	HRA	0	2,000	4,000	<b>4,000</b>	0	0.0%
001.0100.51.2130.220.000.5	FICA	5,355	4,878	5,462	<b>5,845</b>	383	7.0%
001.0100.51.2130.233.000.5	403 (b)	669	704	704	<b>725</b>	21	3.0%
001.0100.51.2130.250.000.5	COURSE REIMB	682	1,729	1,075	<b>1,075</b>	0	0.0%
001.0100.51.2130.270.000.5	WORKERS COMP	531	500	600	<b>680</b>	80	13.3%
001.0100.51.2130.280.000.5	DENTAL	1,004	1,018	1,040	<b>1,040</b>	0	0.0%
001.0100.51.2130.285.000.5	125 PLAN	71	44	120	<b>45</b>	-75	-62.5%
001.0100.51.2130.291.000.5	LIFE	126	134	107	<b>139</b>	32	29.9%
001.0100.51.2130.293.000.5	DISABILITY	253	401	408	<b>408</b>	0	0.0%
001.0100.51.2130.330.000.5	DOCTOR CS	200	200	200	<b>200</b>	0	0.0%
001.0100.51.2130.610.000.5	SUPPLIES	1,000	548	1,000	<b>1,000</b>	0	0.0%
Func: HEALTH SERVICES - 2130		96,093	95,967	96,640	<b>103,700</b>	7,060	7.3%
001.0100.51.2210.320.000.5	PROGRAM IMPROVEMNT	9,600	10,070	12,000	<b>10,000</b>	-2,000	-16.7%
Func: IMPROVEMENT OF INSTRUCTION - 2210		9,600	10,070	12,000	<b>10,000</b>	-2,000	-16.7%
001.0100.51.2220.171.000.5	LIBRARIAN SALARY	41,998	42,206	42,839	<b>43,696</b>	857	2.0%
001.0100.51.2220.211.000.5	HEALTH	4,938	4,195	3,363	<b>3,878</b>	515	15.3%
001.0100.51.2220.212.000.5	HRA	0	1,000	1,200	<b>1,200</b>	0	0.0%
001.0100.51.2220.220.000.5	FICA	3,213	2,689	3,277	<b>3,343</b>	66	2.0%
001.0100.51.2220.233.000.5	403 (b)	412	422	423	<b>435</b>	12	2.8%
001.0100.51.2220.250.000.5	COURSE REIMB	409	0	400	<b>400</b>	0	0.0%
001.0100.51.2220.270.000.5	WORKERS COMP	327	300	360	<b>389</b>	29	8.1%
001.0100.51.2220.280.000.5	DENTAL	294	11	306	<b>306</b>	0	0.0%
001.0100.51.2220.285.000.5	125 PLAN	71	44	120	<b>45</b>	-75	-62.5%
001.0100.51.2220.291.000.5	LIFE	78	81	64	<b>90</b>	26	40.6%
001.0100.51.2220.293.000.5	DISABILITY	156	241	147	<b>250</b>	103	70.1%
001.0100.51.2220.610.000.5	SUPPLIES	1,367	1,493	1,167	<b>1,167</b>	0	0.0%
001.0100.51.2220.640.000.5	LIBRARY BOOKS	2,800	2,559	2,800	<b>2,800</b>	0	0.0%
001.0100.51.2220.734.000.5	TECH RELATED HARDWARE	300	0	300	<b>300</b>	0	0.0%
001.0100.51.2220.735.000.5	TECHNOLOGY SOFTWARE	900	861	900	<b>900</b>	0	0.0%
Func: Library/Media Services - 2220		57,262	56,102	57,666	<b>59,199</b>	1,533	2.7%
001.0100.51.2311.145.000.5	SCHOOL BOARD	3,500	2,900	3,500	<b>3,000</b>	-500	-14.3%
001.0100.51.2311.220.000.5	FICA	268	222	268	<b>268</b>	0	0.0%
001.0100.51.2311.270.000.5	WORKERS COMP	21	24	29	<b>18</b>	-11	-37.9%
001.0100.51.2311.330.000.5	PROFESIONAL SVS/LEGAL	3,000	0	2,000	<b>2,000</b>	0	0.0%
001.0100.51.2311.610.000.5	SUPPLIES & ADS	500	150	500	<b>500</b>	0	0.0%
001.0100.51.2311.810.000.5	DUES & FEES	2,400	1,842	2,400	<b>2,400</b>	0	0.0%
Func: Board of Education - 2311		9,689	5,138	8,697	<b>8,186</b>	-511	-5.9%
001.0100.51.2313.320.000.5	TREASURER SALARY	300	300	300	<b>300</b>	0	0.0%
001.0100.51.2313.610.000.5	SUPPLIES	1,300	1,300	1,300	<b>1,300</b>	0	0.0%
Func: Board Treasurer - 2313		1,600	1,600	1,600	<b>1,600</b>	0	0.0%

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**Expenditure Budgets**

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001.0100.51.2321.331.000.5	WSESU ASSESSMENT	153,789	153,789	144,896	<b>165,802</b>	20,906	14.4%
Func: OFFICE OF SUPERINTENDENT SVCS - 2321		153,789	153,789	144,896	<b>165,802</b>	20,906	14.4%
001.0100.51.2410.131.000.5	SUB SALARY	3,800	0	3,000	<b>3,000</b>	0	0.0%
001.0100.51.2410.141.000.5	PRINCIPAL SALARY	96,920	96,921	99,344	<b>95,000</b>	-4,344	-4.4%
001.0100.51.2410.161.000.5	SECRETARY SALARY	35,289	38,091	35,102	<b>35,640</b>	538	1.5%
001.0100.51.2410.211.000.5	HEALTH	32,501	34,446	26,963	<b>31,097</b>	4,134	15.3%
001.0100.51.2410.212.000.5	HRA	0	4,000	8,000	<b>8,000</b>	0	0.0%
001.0100.51.2410.220.000.5	FICA	9,996	10,009	10,515	<b>9,994</b>	-521	-5.0%
001.0100.51.2410.232.000.5	VT ST RETIRE	1,674	1,424	1,404	<b>1,500</b>	96	6.8%
001.0100.51.2410.233.000.5	403 (b)	3,500	3,469	3,545	<b>3,600</b>	55	1.6%
001.0100.51.2410.270.000.5	WORKERS COMP	1,010	1,090	1,125	<b>1,163</b>	38	3.4%
001.0100.51.2410.280.000.5	DENTAL	2,008	1,515	2,690	<b>2,690</b>	0	0.0%
001.0100.51.2410.285.000.5	125 PLAN	71	44	120	<b>45</b>	-75	-62.5%
001.0100.51.2410.291.000.5	LIFE	435	468	201	<b>345</b>	144	71.6%
001.0100.51.2410.293.000.5	DISABILITY	505	744	766	<b>766</b>	0	0.0%
001.0100.51.2410.320.000.5	STUDENT DATA MNGMT	1,300	0	1,600	<b>1,600</b>	0	0.0%
001.0100.51.2410.580.000.5	TRAVEL	500	139	500	<b>500</b>	0	0.0%
001.0100.51.2410.610.000.5	SUPPLIES	1,100	2,180	1,000	<b>1,000</b>	0	0.0%
001.0100.51.2410.640.000.5	PERIODICALS	300	0	300	<b>300</b>	0	0.0%
001.0100.51.2410.739.000.5	OTHER EQUIPMENT	750	1,338	750	<b>750</b>	0	0.0%
001.0100.51.2410.810.000.5	DUES & FEES	1,050	5,370	1,050	<b>1,050</b>	0	0.0%
Func: OFFICE OF THE PRINCIPAL SERVICES - 2410		192,709	201,248	197,975	<b>198,040</b>	65	0.0%
001.0100.51.2600.182.000.5	CUSTODIAL SALARY	41,301	41,992	42,642	<b>43,905</b>	1,263	3.0%
001.0100.51.2600.211.000.5	HEALTH	6,952	7,538	5,935	<b>10,581</b>	4,646	78.3%
001.0100.51.2600.212.000.5	HRA	0	1,000	2,000	<b>4,000</b>	2,000	100.0%
001.0100.51.2600.220.000.5	FICA	3,160	3,141	3,262	<b>3,359</b>	97	3.0%
001.0100.51.2600.232.000.5	VT ST RETIRE	1,664	1,653	1,705	<b>1,800</b>	95	5.6%
001.0100.51.2600.270.000.5	WORKERS COMP	2,634	2,565	2,518	<b>2,961</b>	443	17.6%
001.0100.51.2600.280.000.5	DENTAL	1,486	497	510	<b>510</b>	0	0.0%
001.0100.51.2600.291.000.5	LIFE	77	81	64	<b>90</b>	26	40.6%
001.0100.51.2600.293.000.5	DISABILITY	161	229	235	<b>235</b>	0	0.0%
001.0100.51.2600.410.000.5	WATER	3,400	7,004	3,400	<b>7,000</b>	3,600	105.9%
001.0100.51.2600.420.000.5	CONTRACTED SERVICES	24,500	35,996	24,500	<b>24,500</b>	0	0.0%
001.0100.51.2600.421.000.5	RUBBISH REMOVAL	4,000	4,188	4,000	<b>4,000</b>	0	0.0%
001.0100.51.2600.431.000.5	BLDG MAINT C/S	98,550	86,918	40,000	<b>40,000</b>	0	0.0%
001.0100.51.2600.520.000.5	PROPERTY & LIABILITY INS	6,900	8,774	8,100	<b>8,100</b>	0	0.0%
001.0100.51.2600.530.000.5	TELEPHONE & POSTAGE	6,500	3,688	5,000	<b>5,000</b>	0	0.0%
001.0100.51.2600.534.000.5	FIBER CONNECT FEES	3,168	1,920	2,000	<b>2,000</b>	0	0.0%
001.0100.51.2600.580.000.5	TRAVEL	375	440	375	<b>375</b>	0	0.0%
001.0100.51.2600.610.000.5	CUST SUPPLIES	12,000	6,467	12,000	<b>12,000</b>	0	0.0%
001.0100.51.2600.622.000.5	ELECTRICITY	23,500	25,211	26,500	<b>22,500</b>	-4,000	-15.1%
001.0100.51.2600.624.000.5	FUEL OIL	35,500	22,001	35,500	<b>28,125</b>	-7,375	-20.8%
001.0100.51.2600.739.000.5	OTHER EQUIPMENT	300	1,156	300	<b>300</b>	0	0.0%
Func: OPERATIONS & MAINT OF PLANT - 2600		276,127	262,459	220,546	<b>221,340</b>	794	0.4%
001.0100.51.2630.431.000.5	GROUNDS MAINTENANCE	12,000	8,424	12,000	<b>10,000</b>	-2,000	-16.7%
Func: CARE AND UPKEEP OF GROUNDS - 2630		12,000	8,424	12,000	<b>10,000</b>	-2,000	-16.7%

**DUMMERSTON TOWN SCHOOL DISTRICT**  
**Expenditure Budgets**

<b>Account</b>	<b>Description</b>	<b>FY18 Budget</b>	<b>FY18 Actual</b>	<b>FY19 Budget</b>	<b>FY20 Proposed</b>	<b>FY20v.19 Diff</b>	<b>Pct Chg</b>
001.0100.51.2711.519.000.5	TRANSPORT SERV C/S	139,914	142,409	144,050	<b>146,941</b>	2,891	2.0%
Func: STUDENT TRANSPORTATION-RESIDENT - 2711		139,914	142,409	144,050	<b>146,941</b>	2,891	2.0%
001.0100.51.2715.519.000.5	FIELD TRIPS	4,000	882	4,000	<b>4,000</b>	0	0.0%
Func: FIELD TRIPS - 2715		4,000	882	4,000	<b>4,000</b>	0	0.0%
001.0100.51.5100.910.001.5	WATER PLANNING PRINCIPAL	2,495	2,495	2,495	<b>2,495</b>	0	0.0%
001.0100.51.5100.910.622.5	EVERGREEN FUND GMP PRINC	6,000	6,000	6,000	<b>0</b>	-6,000	-100.0%
Func: DEBT SERVICE - 5100		8,495	8,495	8,495	<b>2,495</b>	-6,000	-70.6%
<b>School: Districtwide - 51</b>		<b>1,054,635</b>	<b>1,067,749</b>	<b>1,029,792</b>	<b>1,031,176</b>	<b>1,384</b>	<b>0.1%</b>
<b>Prog: REGULAR PROGRAMS - 0100</b>		<b>2,671,328</b>	<b>2,680,220</b>	<b>2,598,825</b>	<b>2,709,347</b>	<b>110,522</b>	<b>4.3%</b>
001.0140.32.1400.174.000.5	COACHING SALARY	9,500	7,477	9,500	<b>9,500</b>	0	0.0%
001.0140.32.1400.220.000.5	FICA	972	544	941	<b>727</b>	-214	-22.7%
001.0140.32.1400.270.000.5	WORKERS COMP	31	82	104	<b>85</b>	-19	-18.3%
001.0140.32.1400.320.000.5	OFFICIALS FEES	2,520	2,230	2,800	<b>2,800</b>	0	0.0%
001.0140.32.1400.610.000.5	ATHLETIC SUPPLIES	1,500	848	1,500	<b>1,500</b>	0	0.0%
001.0140.32.1400.739.000.5	OTHER EQUIPMENT	350	0	350	<b>350</b>	0	0.0%
001.0140.32.1400.810.000.5	TOURNAMENT FEES	800	430	800	<b>800</b>	0	0.0%
Func: CO-CURRICULAR ACTIVITIES - 1400		15,673	11,611	15,995	<b>15,762</b>	-233	-1.5%
001.0140.51.2716.519.000.5	WINTER ACTIVITES TRANSPORT	5,000	3,530	4,000	<b>4,000</b>	0	0.0%
Func: EXTRA/CO-CURRICULAR - 2716		5,000	3,530	4,000	<b>4,000</b>	0	0.0%
<b>Prog: CO-CURRICULAR - 0140</b>		<b>20,673</b>	<b>15,140</b>	<b>19,995</b>	<b>19,762</b>	<b>-233</b>	<b>-1.2%</b>
001.0212.01.1200.332.000.5	ESSENTIAL EARLY ED (ASSESS)	60,206	54,242	50,166	<b>54,684</b>	4,518	9.0%
Func: SPECIAL EDUCATION - 1200		60,206	54,242	50,166	<b>54,684</b>	4,518	9.0%
001.0212.51.1200.331.000.5	SPECIAL ED (ASSESS)	281,568	245,639	262,189	<b>269,282</b>	7,093	2.7%
Func: SPECIAL EDUCATION - 1200		281,568	245,639	262,189	<b>269,282</b>	7,093	2.7%
<b>Prog: SE INELIGIBLE FOR REIMB - 212</b>		<b>341,774</b>	<b>299,881</b>	<b>312,355</b>	<b>323,966</b>	<b>11,611</b>	<b>3.7%</b>
001.0910.51.3100.890.000.5	FOOD SERVICES SUBSIDY	13,725	13,725	14,425	<b>14,425</b>	0	0.0%
Func: FOOD SERVICE OPERATIONS - 3100		13,725	13,725	14,425	<b>14,425</b>	0	0.0%
<b>Prog: FOOD SERVICES - 0910</b>		<b>13,725</b>	<b>13,725</b>	<b>14,425</b>	<b>14,425</b>	<b>0</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>		<b>3,047,500</b>	<b>3,008,966</b>	<b>2,945,600</b>	<b>3,067,500</b>	<b>121,900</b>	<b>4.14%</b>

**Three Prior Years Comparison - Format Provided by AOE**

District: <b>Dummerston</b>		<b>T061</b>				Property dollar equivalent yield FY19	Property dollar equivalent yield FY20	Homestead tax rate per \$10,666 of spending per equalized pupil			
Preliminary as of 1/23/19, hypothetical Equalized pupil						<b>10,220</b>	<b>10,666</b>	<b>1.00</b>			
						<b>12,380</b>	<b>13,104</b>	Income dollar equivalent yield per 2.0% of household income			
<b>Expenditures</b>		<b>FY2017</b>	<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	\$Diff	%Diff	ref.#			
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,475,661	\$2,987,500	\$2,945,600	\$3,067,500	121,900	4.1%				1.
2.	<i>plus</i> Sum of separately warned articles passed at town +	-	\$60,000								2.
4.	<b>Locally adopted or warned budget</b>	\$3,475,661	\$3,047,500	\$2,945,600	\$3,067,500	121,900	4.1%				4.
<b>Revenues</b>											
10.	Offsetting revenues (categorical grants, donations, tuitions surplus etc including local Act 144 tax revenues)	\$664,767	\$255,334	\$222,842	\$239,275	16,433	7.4%				10.
14.	<b>Education Spending</b>	\$2,810,894	\$2,792,166	\$2,722,758	\$2,828,225	105,467	3.9%				14.
15.	Equalized Pupils	163.29	156.43	152.95	152.95	0	0.0%				15.
16.	<b>Education Spending per Equalized Pupil</b>	\$ 17,214	\$ 17,849	\$ 17,802	\$ 18,491	690	3.9%				16.
		Allowable growth	threshold = \$17,386	threshold = \$17,816	threshold = \$18,311						
25.	Excess spending threshold	\$ 17,220	\$ 17,386	\$ 17,816	\$ 18,311	495	2.8%				25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any) +	\$ -	\$ 400	\$ -	\$ 180	180					26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$ 17,214	\$ 18,249	\$ 17,802	\$ 18,671	870	4.9%				27.
28.	District spending adjustment (minimum of 100%)	177.447%	179.619%	174.184%	175.055%	0	0.5%				28.
		based on yield \$9,70 based yield \$10,16 based yield \$10,220 based yield \$10,660									446 4.4%
<b>Prorating the local tax rate</b>											
29.	Anticipated district equalized homestead tax rate (prorated by line 30) [(\$18,671.35 ÷ (\$10,666.00 / \$1.000))	\$ 1.775	\$ 1.796	\$ 1.742	\$ 1.751	0.00871	0.5%				29.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00						
30.	Dummerston equalized pupils not in a union school district	68.52%	68.02%	69.54%	69.54%	0.0%	0.0%				30.
31.	Portion of district eq homestead rate to be assessed by town (69.54% x \$1.75)	\$1.216	\$1.222	\$1.211	\$1.217	0.006	0.5%				31.
32.	<b>Common Level of Appraisal (CLA)</b>	106.00%	106.50%	104.04%	103.68%	-0.4%	-0.3%				32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.2173 / 103.68%)	\$1.147	\$1.147	\$1.164	\$1.174	0.010	0.8%				33.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$18,671.35 ÷ \$13,104) x 2.00%]	3.17%	3.04%	2.88%	2.85%	0.0%	-1.0%				34.
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%						
35.	Portion of district income cap percent applied by State (69.54% x 2.85%)	2.17%	2.07%	2.00%	1.98%	0.0%	-1.0%				35.
		based on 1.80%	based on 2.00%	based on 2.00%	based on 2.00%						
35a.	BUHS Equalized Tax Rate	\$ 1.788	\$ 1.708	\$ 1.707	\$ 1.722	0.015	0.9%				35a.
36.	Percent of equalized pupils at Brattleboro UHSD #6	31.48%	31.98%	30.46%	30.46%	0.0%	0.0%				36.
37.	BUHS Portion of district equalized homestead rate to be assessed by town	\$0.563	\$0.546	\$0.520	\$0.525	0.00457	0.9%				37.
38.	PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.779	\$1.772	\$1.731	\$1.742	0.01057	0.6%				38.
39.	PreK-12 Combined Total estimated homestead CLA adjusted school tax rate	\$1.678	\$1.664	\$1.664	\$1.680	\$0.016	1.0%				39.

**Windham Southeast Supervisory Union  
FY20 Budget Program Summary**

Program Description	FY18Budget amd.	FY18 Actual	FY19 Budget	FY20Proposed	FY20v19 %chg
<b>Revenues</b>					
0100 Admin. Instruction & Transport	3,197,388	3,205,635	3,144,285	3,873,279	23.2%
0211 Special Ed. School Age	11,212,404	10,210,604	10,905,733	11,135,147	2.1%
0212 Special Ed. PreSchool Age	755,905	695,446	691,746	744,778	7.7%
Subtotal Special Education	11,968,309	10,906,050	11,597,479	11,879,925	2.4%
0100 Grant Funded Programs	2,252,030	2,463,935	2,762,815	2,681,679	-2.9%
0910 Food Service Revenues	1,494,334	1,456,160	1,478,832	1,459,599	-1.3%
<b>Total Revenues</b>	<b>18,912,061</b>	<b>18,031,780</b>	<b>18,983,411</b>	<b>19,894,482</b>	<b>4.8%</b>
<b>Expenditures</b>					
0100 Administration, Instruction	2,357,238	2,384,177	2,429,285	2,689,628	10.7%
Transportation	840,150	840,150	865,000	1,183,651	36.8%
Subtotal 0100	3,197,388	3,224,327	3,294,285	3,873,279	17.6%
0211 Special Ed-School Age, nonGrant	10,378,318	9,755,295	10,088,604	10,282,724	1.9%
Special Ed-School Age Grant	834,086	841,261	817,129	852,423	4.3%
Subtotal 0211 [includes 4228]	11,212,404	10,596,556	10,905,733	11,135,147	2.1%
0212 Special Ed-EEE, non Grant	715,159	660,434	644,773	699,300	8.5%
Special Ed-EEE Grant	40,746	35,013	46,973	45,478	-3.2%
Subtotal 0212	755,905	695,447	691,746	744,778	7.7%
Total Special Education	11,968,309	11,292,003	11,597,479	11,879,925	2.4%
0100 Instruction, Instruction Support Grant Funded	2,252,030	2,308,685	2,762,815	2,681,679	-2.9%
0910 Food Services	1,494,334	1,488,304	1,478,832	1,459,599	-1.3%
<b>Total Expenditures</b>	<b>18,912,061</b>	<b>18,313,319</b>	<b>19,133,411</b>	<b>19,894,482</b>	<b>4.0%</b>
<b>Surplus/(Deficit)</b>	-	(281,539)	(150,000)	-	

**WSESU Cost Allocation Methodology**

Cost Function	Basis to allocate FY20 WSESU expenditures to Districts
SU Administration & Support of Instruction:	Two year average of Regular Ed Nov 1 Student Census for all school districts [e.g.FY20 budget basis uses avg. of Nov. 2018 & Nov. 2017 AOE student census data collection statistics]. Note; Excludes EEE and PreK census data.
Special Education-program 211 School Age Expenditures:	Same as above.
Special Education-Program 212 Essential Early Ed Expenditures:	Same as above for all elementary school districts, however excludes BUHS #6.
Transportation:	FY20 projected Routes, billed to WSESU based on use of services.



<b>WSESU FY20 Budget Expense Allocation Statistics</b>					
Assumes current conditions context of Act46 @ 11/27/18					
<b>Statistics used for Admin., Support Instruct. &amp; Special Educ Expenses [Excludes PreK]</b>					
		Nov. 7, 2017	Nov. 7, 2018	Two Yr. Avg.	Two Yr. Avg.
		FY18 AOE Census	FY19 AOE Census	Proportion for	Proportion for
		basis FY19budget	basis FY20budget	FY19 Budget	FY20 Budget
<b>Total Enrollment K-12</b>					
Brattleboro	K-6	711	718	31.8%	31.6%
Dummerston	K-8	142	140	6.3%	6.2%
Guilford	K-8	128	134	5.7%	5.8%
Putney	K-8	157	164	7.0%	7.1%
Vernon	K-6	158	162	7.1%	7.1%
Brattleboro UHS	7-12	941	969	42.1%	42.2%
Sub Total *		2,237	2,287	100.0%	100.0%
*Excludes EEE and PreK		275	287		
VTSD Not @ BUHS#6		23	18	Diff	% Diff
Total Enrollment		2,536	2,592	56	2.2%
<b>Administration &amp; Support of Instruction Expense Allocations</b>					
<b>Derivation of Net Assessment</b>					
		FY19	FY20		
SU Admin, Instruct., Transport		3,294,285	3,873,279		
less transport contract		865,000	1,183,651		
less other sources of revenue:		7,500	7,500	Erate grant/Interest	
		22,000	22,000	Federal indirect cost grant	
		150,000	-	Use of fund balance	
Assess. for Admin & Instruction		2,249,785	2,660,128	410,343	18.2%
<b>Administration &amp; Support of Instruction Expense Allocations</b>					
<b>Expense Allocation Amounts [Revenue to WSESU]</b>					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		709,478	840,267	130,789	18.4%
Dummerston		144,896	165,802	20,906	14.4%
Guilford		135,016	153,984	18,968	14.0%
Putney		149,710	188,526	38,816	25.9%
Vernon		162,891	188,349	25,458	15.6%
Brattleboro UHS		947,794	1,123,200	175,406	18.5%
Sub Totals		2,249,785	2,660,128	410,343	18.2%
<b>Special Education School - School Age Expense Allocations</b>					
<b>Expense Allocation Amounts [Revenue to WSESU]</b>					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		1,283,798	1,364,695	80,897	6.3%
Dummerston		262,189	269,282	7,093	2.7%
Guilford		244,311	250,088	5,777	2.4%
Putney		270,899	306,189	35,289	13.0%
Vernon		294,751	305,902	11,151	3.8%
Brattleboro UHS		1,715,030	1,824,212	109,182	6.4%
Sub Totals		4,070,978	4,320,367	249,389	6.1%
* Reflects changes associated with Act 148, effective FY18					
<b>Essential Early Ed (EEE) Expense Alloc. To Districts</b>					
<b>Expense Allocation Amounts [Revenue to WSESU]</b>					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		245,634	277,132	31,497	12.8%
Dummerston		50,166	54,684	4,518	9.0%
Guilford		46,745	50,786	4,041	8.6%
Putney		51,832	62,178	10,346	20.0%
Vernon		56,396	62,120	5,724	10.2%
BUHS					
Sub Totals		450,773	506,900	56,127	12.5%
<b>Total WSESU Admin, Instruct. Support &amp; Special Ed &amp; EEE Expense Alloc. to Districts</b>					
		FY19	FY20	\$Diff.	%Diff.
Brattleboro		2,238,911	2,482,094	243,183	10.9%
Dummerston		457,250	489,767	32,517	7.1%
Guilford		426,072	454,858	28,786	6.8%
Putney		472,441	556,893	84,451	17.9%
Vernon		514,038	556,372	42,333	8.2%
Brattleboro UHS		2,662,824	2,947,412	284,588	10.7%
Sub Totals		6,771,536	7,487,395	715,859	10.6%

## Windham Southeast Supervisory Union

### Fiscal Year 2018 Sub-Grants to Member Districts\*\*

District	Student Assistance	Title I Compensatory	EPSDT Medicaid	IEP Medicaid Reinvestment	21st Century	Title IIA Teacher Quality	Total
Brattleboro		653,776	45,000	110,000		4,824	813,600
BUHS	40,000	134,529			52,055	6,423	233,007
Dummerston			7,600	18,500		82,103	108,203
Guilford		78,553	7,500	18,260		2,424	106,737
Putney		85,068	8,800	22,000		5,532	121,400
Vernon			9,400	23,500		1,449	34,349
Totals	40,000	951,926	78,300	192,260	52,055	102,756	1,417,297

\*\*Excludes pass through Nutrition Funds.

### Fiscal Year 2018 Special Education Aid Distributed From Agency of Education to School Districts

District	(3201) Block Grant	(3202) Intensive Aid	(3203) Extraordinary	(3204) EEE State	(3205) State Placed	Total Aid
Brattleboro						0
BUHS						0
Dummerston						0
Guilford						0
Putney						0
Vernon						0
WSESU	935,986	4,086,269	536,436	192,399	108,765	5,859,855
Totals	935,986	4,086,269	536,436	192,399	108,765	5,859,855

## WSESU Special Education Budget Summary - FY2020

### REVENUE

	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
<b>SE School Age Assessment</b>				
Brattleboro	1,328,870	1,156,858	1,283,798	1,364,695
Dummerston	281,568	245,639	262,189	269,282
Brattleboro UHS	1,790,531	1,558,602	1,715,030	1,824,213
Guilford	272,140	237,569	244,311	250,088
Putney	272,894	238,224	270,899	306,189
Vernon	305,703	264,994	294,751	305,902
School Age Sub Total	4,251,706	3,701,886	4,070,978	4,320,368
<b>SE PreSchool Age Assessment</b>				
Brattleboro	280,260	252,116	245,634	277,131
Dummerston	60,206	54,242	50,166	54,684
Guilford	58,437	52,673	46,745	50,786
Putney	58,595	52,816	51,832	62,178
Vernon	62,662	56,187	56,396	62,120
PreSchool Sub Total	520,160	468,034	450,773	506,899
<b>SE Aid School Age from AOE</b>				
Block Grant	935,986	935,986	915,000	935,986
Intensive Grant	4,617,093	4,086,269	4,404,881	4,704,479
Extraordinary Grant	573,533	536,436	697,745	270,412
Care & Custody		108,764		51,480
SE Aid Sub Total	6,126,612	5,667,455	6,017,626	5,962,357
add 4226/4228, grants	874,831	876,276	864,102	897,901
SE Aid Estimated Total	7,001,443	6,543,731	6,881,728	6,860,258
<b>SE Aid PreSchool from AOE</b>				
Essential Early Ed Grant	195,000	192,399	194,000	192,400
<b>TOTAL REVENUE</b>	<b>11,968,309</b>	<b>10,906,050</b>	<b>11,597,479</b>	<b>11,879,925</b>

### EXPENSE

<b>WSESU Special Ed. School Age Expense Assumptions [program 211]-excluding grants</b>				
school Entity	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
00 WSESU district wide	1,067,547	971,096	1,324,802	1,259,173
06 WSESU 06 Step	853,923	916,697	935,705	992,473
07 WSESU 07 Step	402,089	239,137	319,620	187,806
16 PTSD	435,793	450,895	367,805	365,848
21 VTSD	347,157	362,595	414,163	541,941
27 BTSD	1,693,876	1,663,772	1,549,730	1,293,728
61 DTSD	240,241	143,963	173,664	181,961
77 BUHS	4,401,164	4,069,846	4,039,228	4,306,286
89 GTSD	262,468	209,837	222,328	314,461
90 Elementary Intensive	674,061	727,457	741,559	839,047
Total-Non Grant funded	10,378,319	9,755,295	10,088,604	10,282,724
IDEA 4226, 4228, Best Grant Prog.	834,086	841,261	817,129	852,423
Total WSESU Special Ed Costs	11,212,405	10,596,556	10,905,733	11,135,147
<b>WSESU Special Ed. PreSchool Expense Assumptions [program 212]-excluding grants</b>				
WSESU EEE Expense	715,159	660,434	644,773	699,300
IDEA 4223 Grant Prog. Exp.	40,745	35,013	46,973	45,478
Total WSESU EEE Costs	755,904	695,447	691,746	744,778
<b>TOTAL SPECIAL ED EXPENSE</b>	<b>11,968,309</b>	<b>11,292,003</b>	<b>11,597,479</b>	<b>11,879,925</b>
<b>Surplus/(Deficit)</b>	-	(385,953)	0	0