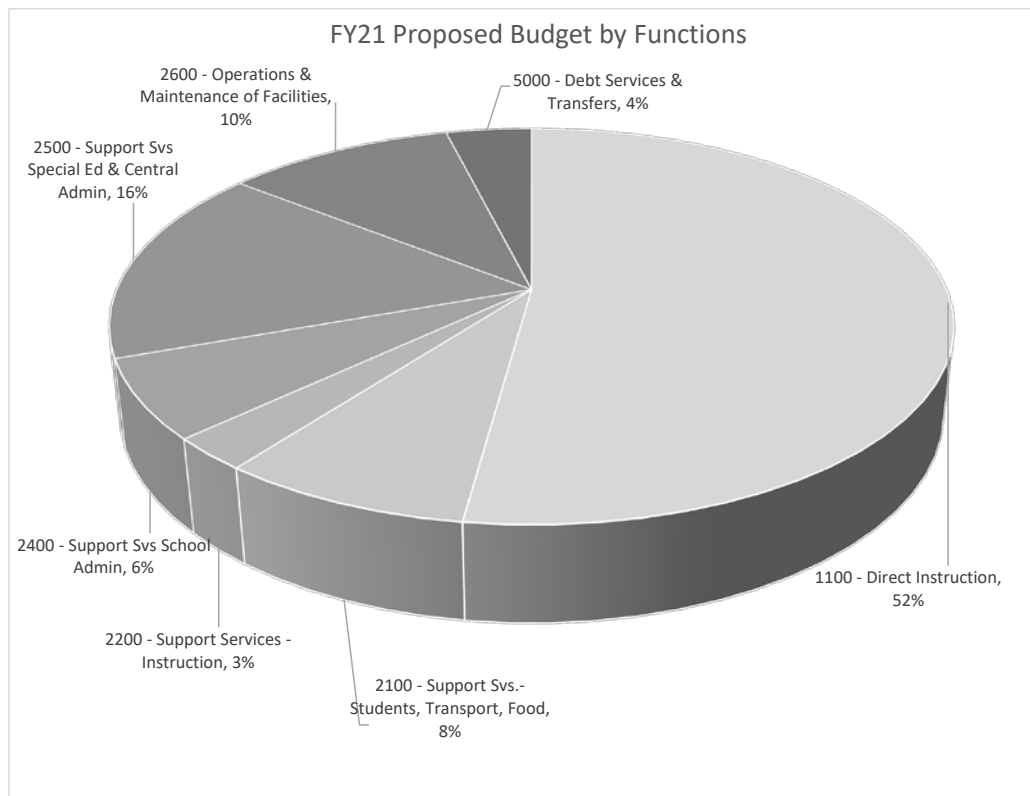


Windham Southeast School District FY21 Proposed Budget Summary

	FY20 Amended Budget	FY21 Proposed Budget	\$Diff.	% Diff.
Revenue Sources				
1000 - Local Sources	4,646,645	4,152,498	(494,147)	-11%
2000 - Supervisory Union Sub Grants	1,437,949	1,660,328	222,379	15%
3000 - State Sources	42,988,672	44,407,075	1,418,403	3%
4000 - Federal Sources	174,713	144,099	(30,614)	-18%
5000 - Other Sources	11,300	7,300	(4,000)	-35%
Total General Operating Revenues	49,259,278	50,371,300	1,112,022	2.3%
Expenditures by Function				
Account Code Function/Description				
1100 - Direct Instruction	23,860,208	24,169,888	309,679	1%
1300 - Vocational Education	1,742,255	1,662,003	(80,252)	-5%
1400 - Athletics	578,838	621,564	42,726	7%
1500 - Co-Curricular Programs	201,940	201,660	(280)	0%
1600 - Adult Education Programs	65,190	39,281	(25,909)	-40%
2100 - Support Services - Students	3,522,406	3,751,935	229,529	7%
2200 - Support Services - Instruction	1,525,029	1,370,212	(154,817)	-10%
2300 - Support Svs - General Administration	129,414	108,877	(20,537)	-16%
2400 - Support Svs School Administration	3,065,568	3,194,370	128,802	4%
2500 - Support Svs - Special Ed & Central Admin	7,959,776	8,257,380	297,603	4%
2600 - Operations & Maintenance of Facilities	5,249,812	5,350,009	100,197	2%
3100 - Food Services Operations Local Share	244,904	443,096	198,192	81%
5000 - Debt Services	2,088,329	1,971,024	(117,305)	-6%
5300 - Fund Transfers & Sub Grants	42,648	30,000	(12,648)	-30%
Total General Operating Expenditures	50,276,318	51,171,300	894,982	1.8%
Surplus/Deficit (Use of Fund Balance)	(1,017,040)	(800,000)	217,040	



Windham Southeast FY21 Proposed Budget

Financial Overview

as of 1/29/20

	FY21 Proposed Budget
Total Proposed General Operating Expenditures	\$ 51,171,300
Represents a spending increase over FY20 Budget of	894,983
Reflects a General Operating Fund percent increase of	1.8%
Estimated Equalized Homestead School Property Tax rate of	\$ 1.740
Estimated School Property Tax rate percent increase of	1.9%
Estimated Income Cap % for Income Sensitivity Adjustment	2.8%
Estimated Education Spending per Equalized Pupil	18,932
Estimated % change in Ed. Spending per Equalized Pupil	4.1%
Estimated FY21 Equalized student enrollment (vs. 2,234, FY20)	2,253
Major Cost drivers contributing to spending increase:	
Estimated impact of Health Ins. 12.9% Rate increase	715,000
Change in estimated Salary & Wages, incl. 3.4 new positions	512,000
WSESU Special Education cost of Services Increase	533,000
Additional cost to support Food Services Program	198,000
Subtotal major cost drivers in FY21 Budget	<u>1,958,000</u>
Major cost reductions in FY21 vs. FY20:	
Reduction in Tuition Cost BUHS paid to Vocational Center	413,000
Inter-district Tuition Payment Guilford to BAMS	380,000
Transportation Services Assessment due to WSESU	302,000
Reduction in Bond Debt Interest Expense	112,000
Subtotal major cost reductions	<u>1,207,000</u>
Enrollment: (November 2019 Census)	
Pre Kindergarten & Elementary	1,363
Secondary at BUHS / BAMS	1,146
Total Enrollment (prior year Nov. 2018 = 2,493)	<u>2,509</u>
FY21 Proposed Total Employment, vs FY20 of 410.3 (up 3.4)	413.7
Refer to WSESU 5 Year Capital Plan for Multi Year Improvements of:	\$ 5,502,158

District: **Windham Southeast School District**

Preliminary Homestead School Tax Rate

estimated as of 2/3/20

Property dollar
equivalent yield FY20

Property dollar
equivalent yield FY21

10,648	10,883	235	2.3%
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13,081	13,396		
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Expenditures

	FY2020	FY2021	\$Diff	%Diff	
1. Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$50,272,289	\$51,171,300	899,011	1.8%	1.

Revenues

10. Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$9,648,986	\$8,517,224	(1,131,762)	-11.7%	10.
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14. Education Spending	\$40,623,303	\$42,654,076	2,030,773	5.0%	14.
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15. Equalized Pupils	2,234.0	2,253.0	19.0	0.8%	15.
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16. Education Spending per Equalized Pupil	\$ 18,184	\$ 18,932	748	4.1%	16.
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17. <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil -		\$ 874	874		17.
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18. <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup) -					18.
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25. Excess spending threshold set by Legislature	\$ 18,311	\$ 18,756	445	2.4%	25.
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26. <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any) +	\$ -	\$ -	-		26.
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27. Per pupil figure used for calculating District Equalized Tax Rate	\$ 18,184	\$ 18,932	748	4.1%	27.
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28. District spending adjustment (minimum of 100%)	170.8%	174.0%	0.03	1.9%	28.
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			235	2.3%	
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32. Common Level of Appraisal (CLA) [see indiv. Town Data]	100.00%	100.00%	0.0%	0.0%	32.
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33. Portion of actual district homestead rate to be assessed by town (\$1.740 / 100.00%)	\$1.708	\$1.740	\$ 0.032	1.9%	33.
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34. Anticipated income cap percent (to be prorated by line 30) [(\$18,932.38 ÷ \$13,396) x 2.00%]	2.78%	2.83%	0.1%	1.8%	34.
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38. PreK-12 Combined Total estimated homestead equalized school tax rate	\$1.708	\$1.740	\$0.032	1.9%	38.
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- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.654. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.** Final figures will be set by the Legislature during the legislative session and approved by the Governor. The base income percentage cap is 2.0%.

PreK-12 Combined Total estimated homestd. CLA adjusted sch. tax rate

Common Level of Appraisal Statistics (VT Dept Taxes)

	FY2020	FY2021	\$Diff	%Diff
Brattleboro	1.037	1.013	(0.024)	-2.3%
Dummerston	1.037	1.041	0.004	0.4%
Guilford	1.008	0.987	(0.022)	-2.1%
Putney	0.997	0.980	(0.017)	-1.7%

Estimated School Property Tax rates-Homestead, Adjusted by CLA

Brattleboro	1.646	1.717	0.071	4.3%
Dummerston	1.647	1.671	0.024	1.5%
Guilford	1.694	1.763	0.069	4.1%
Putney	1.713	1.775	0.062	3.6%

WSESD FY21 Revenue Budget Estimates

Description	FY20 Amended Budget	FY21 Estimated Revenues	Diff
Artists in Schools Academy	2,500	2,500	-
Other Revenues-Rentals	12,500	-	(12,500)
BTSD Misc. Revenue	2,000	2,000	-
State Aid Transport	112,000	-	(112,000)
Tuition-Collegiate HS	3,100	3,100	-
Tech Center on Behalf Payments	814,100	625,859	(188,241)
Drivers Ed	10,000	10,000	-
High School Completion	100,000	95,000	(5,000)
BUHS Misc. Revenue	2,575	2,575	-
Substance Abuse Prevention Grant	40,000	40,000	-
Tuition-Pub VT LEAs	3,377,135	3,200,000	(177,135)
Tuition-Non VT LEAs	15,500	-	(15,500)
Other Revenues-Rentals	5,200	5,200	-
Season Tickets BUHS	-	511	511
Basketball-Boys	-	2,902	2,902
Basketball-Girls	-	3,013	3,013
Field Hockey	-	729	729
Football	-	4,290	4,290
Soccer Boys	-	802	802
Soccer Girls	-	1,097	1,097
Ice Hockey-Boys	-	10,695	10,695
Ice Hockey-Girls	-	10,695	10,695
Dramatics	-	4,422	4,422
Health Services fr WSESU Dummerston	17,000	-	(17,000)
ELEMENTARY TUITION PARENT	6,000	-	(6,000)
Misc. Revenue Dummerston	5,000	-	(5,000)
RENTALS	11,667	-	(11,667)
Misc. Revenue Guilford	1,000	1,000	-
Other Program Income	25,000	-	(25,000)
Parental Fees-PreK After Care	5,000	8,000	3,000
Tuition-Pub VT LEAs	16,000	-	(16,000)
Putney Misc. Revenue	3,000	3,000	-
Other Revenues-Rentals	13,000	-	(13,000)
Putney Summer Prog Revenue	5,000	25,000	20,000
Parental Fees-After Care	-	3,000	3,000
Other Restricted State Grants	1,800	-	(1,800)
Transfer In BEAMS Fundraising	6,000	2,000	(4,000)
BAMS Humanities Camp	2,800	2,800	-
21st Century	57,014	57,014	-
EES Pre-K Contribution	-	29,000	29,000
Medicaid IEP Reimb WSESD	343,015	343,015	-
Medicaid EDPSDT WSESD	37,763	37,763	-
Title I Sub grant WSESD	1,000,157	1,222,536	222,379

WSESD FY21 Revenue Budget Estimates

Description	FY20 Amended Budget	FY21 Estimated Revenues	Diff
Interest Earned	15,325	20,000	4,675
Education Spending Grant	39,809,203	42,028,217	2,219,014
Small Schools Grant	173,396	150,000	(23,396)
WRCC Culinary-Hide Away	2,500	2,500	-
Technical Education Pilot	75,000	-	(75,000)
Program Innovation-TIME	103,500	-	(103,500)
Technical Edu-Equipment	-	28,000	28,000
NH Perkins Grant	10,571	11,000	429
TechEd Basic Grant	164,713	144,099	(20,614)
Perkins Sec/Adult Reserve	10,000	-	(10,000)
Tuition-Pub VT LEAsNon Member	312,143	257,983	(54,160)
Tuition-Pub VT LEAs (BUHS to WRCC)	740,000	514,984	(225,016)
Tuition-Non VT LEAs	36,000	36,000	-
State Support-Vocational Center	1,143,508	939,385	(204,123)
Tech Ed-Adult Formula	1,725	-	(1,725)
Tuition Reduction State Grant	459,969	377,914	(82,055)
Tech Ed-Coop Ed Salary	18,800	-	(18,800)
Technical Ed-Guidance State Grant	41,000	41,000	-
Tech Ed- Director Salary	58,100	60,700	2,600
Tuition-Adult Education	15,000	-	(15,000)
TechEd Adult Coord Salary State Grant	16,000	-	(16,000)
Total Estimated Revenues	49,259,278	50,371,300	1,112,022
Total Expenses	50,276,318	51,171,300	
Variance (Planned Deficit)	1,017,040	800,000	
Use of Fund Balance Applied to Deficit	(1,017,040)	(800,000)	

Legacy District Fund Balance @ 6/30/19, Establishes Beginning Fund Balance of WSESD @ 7/1/2019

	General Fund	Capital Fund
Brattleboro UHS District #6	2,856,351	1,647,105
Brattleboro Town School District	943,711	401,996
Dummerston School District	(2,377)	1,245
Guilford School District	241,314	56,915
Putney School District	222,327	9,997
Total General Fund Balances @ 6/30/19	4,261,326	2,117,258
Total WSESD FY20 budgeted use of fund balance	(1,017,040)	
Estimated GF FB available for FY21 Tax reduction	3,244,286	
Estimated use of FB for FY21 budget	(800,000)	
Projected ending Fund Bal FY21	2,444,286	

**WINDHAM SOUTHEAST SCHOOL DISTRICT
FY21 Summary By School Site Expense Budget**

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
1001 - Academy School					1
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction	4,505,139	4,835,356	330,218	7.3%	
2100 - Support Services - Students	411,745	415,566	3,821	0.9%	
2200 - Support Services - Instruction	208,795	202,092	-6,703	-3.2%	
2400 - Support Svs School Administration	324,655	333,371	8,716	2.7%	
2600 - Operations & Maint of Facilities	867,418	757,620	-109,797	-12.7%	
2700 - Student Transportation	5,100	5,100	0	0.0%	
11 - Regular Education Total:	6,322,851	6,549,106	226,255	3.6%	1-11
14 - Other After School Program					
00 - PreK-Grade 12					
1100 - Direct Instruction	35,833	31,595	-4,238	-11.8%	
2700 - Student Transportation	10,000	9,000	-1,000	-10.0%	
14 - Other After School Program Total:	45,833	40,595	-5,238	-11.4%	11-12
15 - Food Service					
00 - PreK-Grade 12					
3100 - Food Services Operations	65,853	85,274	19,421	29.5%	
15 - Food Service Total:	65,853	85,274	19,421	29.5%	12
92 - NonAthletic Co-Curr Activ					
00 - PreK-Grade 12					
1500 - Co-Curricular Programs	14,000	14,000	0	0.0%	
92 - NonAthletic Co-Curr Activ Total:	14,000	14,000	0	0.0%	12-13
1001 - Academy School Total:	6,448,537	6,688,974	240,438	3.7%	13
1040 - Brattleboro Union High School					14
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction	7,555,355	7,341,625	-213,729	-2.8%	
2100 - Support Services - Students	1,464,059	1,517,685	53,626	3.7%	
2200 - Support Services - Instruction	520,650	532,992	12,342	2.4%	
2400 - Support Svs School Administration	802,954	862,448	59,494	7.4%	
2500 - Support Svs - Central Administration	68,145	71,953	3,807	5.6%	
2600 - Operations & Maint of Facilities	2,847,460	2,906,305	58,845	2.1%	
2700 - Student Transportation	1,300	1,300	0	0.0%	
5000 - Debt Services	1,968,040	1,857,840	-110,200	-5.6%	
11 - Regular Education Total:	15,227,962	15,092,147	-135,815	-0.9%	14-37

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
12 - Academic Summer School					
00 - PreK-Grade 12					
1100 - Direct Instruction	12,299	12,299	0	0.0%	
2700 - Student Transportation	3,000	3,500	500	16.7%	
12 - Academic Summer School Total:	15,299	15,799	500	3.3%	37-38
15 - Food Service					
00 - PreK-Grade 12					
3100 - Food Services Operations	53,126	229,213	176,087	331.5%	
15 - Food Service Total:	53,126	229,213	176,087	331.5%	38-39
91 - Athletic Activities					
00 - PreK-Grade 12					
1400 - Athletics	537,077	574,778	37,702	7.0%	
2600 - Operations & Maint of Facilities	9,000	9,000	0	0.0%	
2700 - Student Transportation	92,011	160,000	67,989	73.9%	
91 - Athletic Activities Total:	638,088	743,778	105,691	16.6%	39-42
92 - NonAthletic Co-Curr Activ					
00 - PreK-Grade 12					
1500 - Co-Curricular Programs	162,658	163,410	752	0.5%	
2700 - Student Transportation	13,833	14,521	688	5.0%	
92 - NonAthletic Co-Curr Activ Total:	176,491	177,931	1,440	0.8%	43
1040 - Brattleboro Union High School Total:	16,110,965	16,258,869	147,904	0.9%	43
1087 - Dummerston School					
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction	1,675,104	1,798,922	123,818	7.4%	
2100 - Support Services - Students	193,053	189,871	-3,182	-1.6%	
2200 - Support Services - Instruction	80,837	81,778	940	1.2%	
2300 - Support Svs - General Administration	1,600	1,600	0	0.0%	
2400 - Support Svs School Administration	198,040	209,973	11,933	6.0%	
2600 - Operations & Maint of Facilities	231,340	299,148	67,808	29.3%	
2700 - Student Transportation	8,000	8,000	0	0.0%	
5000 - Debt Services	2,495	2,495	0	0.0%	
11 - Regular Education Total:	2,390,469	2,591,786	201,317	8.4%	44-52
14 - Other After School Program					
00 - PreK-Grade 12					
1100 - Direct Instruction	0	12,500	12,500		
14 - Other After School Program Total:	0	12,500	12,500		52

**WINDHAM SOUTHEAST SCHOOL DISTRICT
WSESD FY21 Summary Expense Budget**

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
15 - Food Service 00 - PreK-Grade 12					
3100 - Food Services Operations	14,425	19,120	4,695	32.5%	
15 - Food Service Total:	14,425	19,120	4,695	32.5%	52
91 - Athletic Activities 00 - PreK-Grade 12 1400 - Athletics					
1400 - Athletics	15,762	20,103	4,341	27.5%	
91 - Athletic Activities Total:	15,762	20,103	4,341	27.5%	52-53
1087 - Dummerston School Total:	2,420,655	2,643,508	222,853	9.2%	53
 1128 - Guilford Central School					54
11 - Regular Education 00 - PreK-Grade 12					
1100 - Direct Instruction	1,690,662	1,351,682	-338,980	-20.1%	
2100 - Support Services - Students	166,357	174,312	7,956	4.8%	
2200 - Support Services - Instruction	94,681	93,870	-811	-0.9%	
2300 - Support Svs - General Administration	2,671	2,671	0	0.0%	
2400 - Support Svs School Administration	202,975	213,119	10,144	5.0%	
2600 - Operations & Maint of Facilities	227,025	287,809	60,784	26.8%	
2700 - Student Transportation	4,000	3,000	-1,000	-25.0%	
5000 - Debt Services	500	500	0	0.0%	
5300 - Fund Transfers	30,000	30,000	0	0.0%	
11 - Regular Education Total:	2,418,870	2,156,963	-261,907	-10.8%	54-61
14 - Other After School Program 00 - PreK-Grade 12					
1100 - Direct Instruction	27,135	27,135	0	0.0%	
1400 - Athletics	4,000	3,000	-1,000	-25.0%	
14 - Other After School Program Total:	31,135	30,135	-1,000	-3.2%	61-62
15 - Food Service 00 - PreK-Grade 12					
3100 - Food Services Operations	30,000	30,284	284	0.9%	
15 - Food Service Total:	30,000	30,284	284	0.9%	62
1128 - Guilford Central School Total:	2,480,005	2,217,382	-262,623	-10.6%	62
 1234 - Putney Central School					63
11 - Regular Education 00 - PreK-Grade 12					
1100 - Direct Instruction	1,656,012	1,877,675	221,662	13.4%	

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WSED FY21 Summary Expense Budget**

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
Putney Central School					
2100 - Support Services - Students	175,908	189,085	13,177	7.5%	
2200 - Support Services - Instruction	79,478	79,914	436	0.5%	
2300 - Support Svs - General Administration	500	538	38	7.7%	
2400 - Support Svs School Administration	219,029	225,601	6,572	3.0%	
2600 - Operations & Maint of Facilities	295,104	301,614	6,509	2.2%	
2700 - Student Transportation	6,300	9,300	3,000	47.6%	
5000 - Debt Services	117,294	110,189	-7,105	-6.1%	
11 - Regular Education Total:	2,549,625	2,793,915	244,290	9.6%	63-74
12 - Academic Summer School					
00 - PreK-Grade 12					
1100 - Direct Instruction	7,590	7,647	57	0.8%	
2700 - Student Transportation	0	4,000	4,000		
12 - Academic Summer School Total:	7,590	11,647	4,057	53.5%	74
15 - Food Service					
00 - PreK-Grade 12					
3100 - Food Services Operations	81,500	79,205	-2,295	-2.8%	
15 - Food Service Total:	81,500	79,205	-2,295	-2.8%	74-75
91 - Athletic Activities					
00 - PreK-Grade 12					
1400 - Athletics	22,000	23,683	1,683	7.7%	
2200 - Support Services - Instruction	1,000	1,000	0	0.0%	
91 - Athletic Activities Total:	23,000	24,683	1,683	7.3%	75
92 - NonAthletic Co-Curr Activ					
00 - PreK-Grade 12					
1500 - Co-Curricular Programs	6,283	4,600	-1,683	-26.8%	
92 - NonAthletic Co-Curr Activ Total:	6,283	4,600	-1,683	-26.8%	76
1234 - Putney Central School Total:	2,667,999	2,914,051	246,052	9.2%	76
1367 - Brattleboro Area Middle School					
11 - Regular Education					77
00 - PreK-Grade 12					
1100 - Direct Instruction	2,500,533	2,514,434	13,901	0.6%	
2100 - Support Services - Students	243,632	253,986	10,354	4.2%	
2200 - Support Services - Instruction	19,025	19,025	0	0.0%	
2400 - Support Svs School Administration	486,353	494,606	8,253	1.7%	
2700 - Student Transportation	17,003	16,942	-61	-0.4%	
11 - Regular Education Total:	3,266,546	3,298,992	32,446	1.0%	77-87

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WSESD FY21 Summary Expense Budget

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
12 - Academic Summer School					
00 - PreK-Grade 12					
1100 - Direct Instruction	20,995	20,995	0	0.0%	
12 - Academic Summer School Total:	20,995	20,995	0	0.0%	88
13 - 21st Century Program					
00 - PreK-Grade 12					
1100 - Direct Instruction	28,507	14,100	-14,407	-50.5%	
2400 - Support Svs School Administration	28,507	42,914	14,407	50.5%	
13 - 21st Century Program Total:	57,014	57,014	0	0.0%	88-89
1367 - Brattleboro Area Middle School Total:	3,344,554	3,377,001	32,446	1.0%	89
1383 - Oak Grove School					
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction	1,501,665	1,506,902	5,237	0.3%	
2100 - Support Services - Students	287,121	292,408	5,287	1.8%	
2200 - Support Services - Instruction	100,982	97,057	-3,925	-3.9%	
2400 - Support Svs School Administration	203,541	189,739	-13,802	-6.8%	
2600 - Operations & Maint of Facilities	356,592	362,016	5,423	1.5%	
2700 - Student Transportation	3,000	3,000	0	0.0%	
11 - Regular Education Total:	2,452,902	2,451,122	-1,780	-0.1%	90-98
14 - Other After School Program					
00 - PreK-Grade 12					
1100 - Direct Instruction	13,025	13,025	0	0.0%	
14 - Other After School Program Total:	13,025	13,025	0	0.0%	98
92 - NonAthletic Co-Curr Activ					
00 - PreK-Grade 12					
1500 - Co-Curricular Programs	3,500	3,500	0	0.0%	
92 - NonAthletic Co-Curr Activ Total:	3,500	3,500	0	0.0%	99
1383 - Oak Grove School Total:	2,469,427	2,467,646	-1,780	-0.1%	99
1385 - Green Street School					
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction	2,482,839	2,649,736	166,898	6.7%	
2100 - Support Services - Students	243,724	266,504	22,781	9.3%	
2200 - Support Services - Instruction	145,920	153,124	7,204	4.9%	
2400 - Support Svs School Administration	245,918	258,232	12,314	5.0%	

100

**WINDHAM SOUTHEAST SCHOOL DISTRICT
WSESD FY21 Summary Expense Budget**

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
2600 - Operations & Maintenance of Facilities	415,872	426,498	10,626	2.6%	
2700 - Student Transportation	7,000	7,000	0	0.0%	
11 - Regular Education Total:	3,541,271	3,761,094	219,822	6.2%	100-107
14 - Other After School Program					
00 - PreK-Grade 12					
1100 - Direct Instruction	61,516	68,257	6,741	11.0%	
14 - Other After School Program Total:	61,516	68,257	6,741	11.0%	107-108
99 - Othr Cocurr/Extracur					
00 - PreK-Grade 12					
1500 - Co-Curricular Programs	7,000	7,000	0	0.0%	
99 - Othr Cocurr/Extracurricular Total:	7,000	7,000	0	0.0%	108
1385 - Green Street School Total:	3,609,788	3,836,351	226,563	6.3%	108
3096 - WSESD District Wide Programs & Services					109
11 - Regular Education					
00 - PreK-Grade 12					
1100 - Direct Instruction, Diversity	86,000	86,003	3	0.0%	
2300 - Support Svs - School Board	124,643	104,068	-20,575	-16.5%	
2500 - Support Svs-SU Adm, Instruction, Transport	3,432,386	3,193,000	-239,386	-7.0%	
2700 - Student Transportation, Diversity	14,000	14,000	0	0.0%	
11 - Regular Education Total:	3,657,029	3,397,072	-259,958	-7.1%	109-110
22 Special Education Services PreK-Grade 12					
2500 - Support Svs - SU Special Education	4,459,245	4,992,427	533,182	12.0%	
22 - PreK-12 Special Ed Assess Total:	4,459,245	4,992,427	533,182	12.0%	110
3096 - Windham Southeast Sch Dist Total:	8,116,274	8,389,499	273,224	3.4%	110
5014 - Windham Regional Career Center					112
31 - Vocational Regular Education					
00 - PreK-Grade 12					
1300 - Vocational Education	1,742,255	1,662,003	-80,252	-4.6%	
1500 - Co-Curricular Programs	8,500	9,150	650	7.7%	
2100 - Support Services - Students	117,981	121,584	3,603	3.1%	
2200 - Support Services - Instruction	273,663	109,361	-164,301	-60.0%	
2400 - Support Svs School Administration	353,599	364,369	10,770	3.0%	
2700 - Student Transportation	34,280	34,436	156	0.5%	
2900 - Other Support Services	0	37,836	37,836		

**WINDHAM SOUTHEAST SCHOOL DISTRICT
FY21 Summary By School Site Expense Budget**

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Location / Program / Level / Function / Function	FY20 Amended	FY21 Preliminary	\$ Difference	% Diff	Reference
5500 - SubGrants	12,648	0	-12,648	-100.0%	
31 - Vocational Regular Total:	2,542,925	2,338,738	-204,186	-8.0%	112-128
60 - Adult/Continuing Ed					
00 - PreK-Grade 12					
1600 - Adult Education Programs	65,190	39,281	-25,909	-39.7%	
60 - Adult/Continuing Ed Total:	65,190	39,281	-25,909	-39.7%	128-129
5014 - Windham Regional Career Center Total:	2,608,115	2,378,020	-230,095	-8.8%	129
Windham Southeast SD GrandTotal Expenditures:	50,276,318	51,171,300	894,982	1.8%	130

End of Summary Report

Windham Southeast School District Capital Plan Overview					Projects Subject to Board Approval			
	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Infrastructure Improvements								
Heating Systems	1,246,911	143,753	68,000	190,000	275,000	270,000	311,500	197,500
Fire Protection, Mechanical Controls & Lighting, Signal Systems	88,086	44,094	68,000	78,000	21,000	76,000	71,000	-
Roof Systems	85,303	27,824	246,450	303,250	50,000	50,000	604,870	524,900
Exterior Wall Systems	-	11,379	163,569	271,569	308,569	300,000	210,000	160,000
Grounds	207,320	188,267	394,100	222,000	160,000	175,500	155,500	125,500
Vehicular Sys, Utilities, Specialties	32,948	146,547	207,000	176,000	145,500	24,500	34,500	10,000
Total Capital Plan Acquisitions [General & Capital Funds]	1,660,568	561,864	1,147,119	1,240,819	960,069	896,000	1,387,370	1,017,900
					5 year cumulative totals FY21-25:			5,502,158
Capital Plan Overview by School Site	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
Uses of Funds:								
Brattleboro Union High School	143,000	272,345	497,100	480,000	455,000	575,500	772,870	847,900
Green Street	1,006,000	90,424	85,000	104,000	85,000	80,000	120,000	70,000
Oak Grove	58,717	20,436	70,000	100,000	50,000	-	-	-
Academy	73,783	24,444	391,019	424,819	198,569	100,000	114,000	100,000
Powers House/Estyville/Canal Street School	-	-	10,000	-	45,000	-	-	-
Dummerston	57,633	-	20,000	21,000	55,500	4,500	279,500	-
Guilford	253,625	27,397	33,000	81,000	71,000	86,000	21,000	-
Putney	67,810	126,818	41,000	30,000	-	50,000	80,000	-
Total Capital Plan Acquisitions [General & Capital Funds]	1,660,568	561,864	1,147,119	1,240,819	960,069	896,000	1,387,370	1,017,900
Sources of Funds:								
Operating Budget-annual appropriation-net of other sources	1,399,057	424,495	414,205	284,000	583,569	865,495	1,322,870	1,700,000
General Fund Transfers to Capital Fund	-	546,698	31,003	108,085	-	-	-	-
Long term Debt Financing	-	401	-	103,392	-	-	-	-
Grant & Interest Sources	240,321	27,506	-	-	-	-	-	-
Subtotal Sources	1,639,378	999,100	445,208	495,477	583,569	865,495	1,322,870	1,700,000
Variance (-reduces reserve/+increase reserve)	(21,190)	437,236	(701,911)	(745,342)	(376,500)	(30,505)	(64,500)	682,100
Projected Capital Reserve Fund Balance	1,680,022	2,117,258	1,415,347	670,005	293,505	263,000	198,500	880,600
	audited	audited	estimated->					
Prepared 1/22/2020								
See Detail Capital Plans by School Site on WSESU Website:	https://www.wsesu.org/uploads/1/2/1/3/121335551/wsesd_capital_plan_overview_detail_1.22.20.pdf							

Budget Questions & Answers Fiscal Year 2020-21

What are some of the key events that required budget development to be done for a single merged school district (Windham Southeast School District) versus the former five separate school districts (Brattleboro UHS District #6, Brattleboro Town School District, Dummerston School District, Guilford School District, Putney School District)?

- In 2015 Act 46 was passed into law by the Vermont Legislature.
- September 2017 the Act 46 Study committee submitted proposed Articles of Agreement to the State Board of Education as required by Act 46.
- On June 30, 2018 the Secretary of Education was directed per Act 46 to develop a Statewide School Governance Plan proposal for State Board of Education's (SBE) consideration.
- On November 30, 2018 the SBE issued a statewide plan that required merging the School Districts of Brattleboro Town, Dummerston, Guilford, Putney and BUHS District #6 into the Windham Southeast School District (WSESD). The new Pre-K through Grade 12 Unified Union District was instructed to become operational on July 1, 2019. The SBE prescribed 14 Articles of Agreement which authorized the creation of the WSESD as a new legal entity. The SBE Articles also prescribed that the WSESD would replace the five former Districts. The five former districts were required to transfer all assets and liabilities to WSESD by July 1, 2019 and to be dissolved no later than December 31, 2019.
- On February 27, 2019, the first Organizational Meeting, for legal voters from the towns of Brattleboro, Dummerston, Guilford, and Putney, was called to order to form the new Windham Southeast School District. The "Transition Board" was introduced to the electorate.
- On April 2, 2019 the second WSESD Warned meeting with the Board and Electorate was called to order. The date of the first WSESD Annual meeting, to consider the FY20 budget, was set for June 25, 2019. Article 4 also stated "in future years the Annual Meeting shall be held on the third Tuesday in March."
- Article 5 of the April 2, 2019 WSESD meeting established that the Budget and all other public questions shall be voted from the Floor. Article 6 established that WSESD Board elections will be by Australian ballot (occurs on Town Meeting day each year).
- On June 25, 2019 Legal Voters of WSESD met and approved the first operating budget for the 2020 Fiscal Year which began on 7/1/2019 in the amount of \$50,272,289. Voters approved Article 4 which authorized the school board to establish a Capital Reserve Fund and Article 11 which authorized the Board to "provide mailed notice to residents of the availability of the annual report and proposed school budget in lieu of distributing the annual report and proposed budget."
- On March 17, 2020 the second Annual Meeting of the legal voters of the WSESD is scheduled to meet to consider the FY21 WSESD Budget. The WSESD Board approved the proposed budget on 1/22/20 as a result of deliberations, public engagement and funding formula assumptions provided by the Agency of Education.

How will School Property Taxes be calculated?

The School Funding laws are not fundamentally changed by Act 46 in that homestead school property tax rates are largely set by computing the net cost per equalized student for a school district. The major change for our region, based on the State Board of Education's November 2018 action to merge districts, is that all five legacy school district legal entities have been dissolved and replaced with a single WSESD district (also a single employer), effective 7/1/2019. This also means there will only be one "equalized" homestead school property tax rate for all nine schools operating in the WSESD. School sites that have operated for many years will continue to operate, unchanged. The nine schools that operate within the WSESD include Academy, Green Street, and Oak Grove, the Dummerston School, Guilford School, Putney School and the Brattleboro Union High School as well as Brattleboro Area Middle School and Windham Regional Career Center.

Based on the school funding laws currently in effect, once the electorate approves the WSESD budget, a single "equalized" homestead school property tax rate will be assigned to each town for fiscal year 2021 (July 1, 2020 to June 30, 2021) instead of the former five unique District tax rates that were calculated for each separate town school district. Each town will continue to apply their unique common level of appraisal (CLA) adjustment as they have in the past. The income sensitivity provisions of the school funding law remain in effect.

To see an illustration of the estimated equalized and CLA adjusted homestead school property tax rates and the anticipated income sensitivity "income cap percent", please refer to the "Preliminary Homestead School Tax Rate" document included in this report.

Windham Southeast School District Enrollment Statistics

November 2019 ADM Resident Student AOE Census

TownID	Town	EEE	PK	KF	1	2	3	4	5	6	7	8	9	10	11	12	Totals
T027	Brattleboro	23	147	94	104	94	111	94	95	98	124	92	102	104	101	107	1,491
T061	Dummerston	1	20	18	13	14	9	12	14	23	18	18	15	17	13	13	218
T089	Guilford	5	30	17	15	10	14	12	19	15	13	18	14	21	27	14	244
T161	Putney	1	28	17	20	28	18	20	19	25	19	11	18	16	16	11	267
Subtotal WSESD Res. Students		30	226	146	152	146	152	138	147	161	174	139	149	158	157	145	2,219

Non Member (Tuition & "public choice") Student Enrollment (estimated)											32	34	42	53	69	60	290
Total WSESD Enrollment		30	226	146	152	146	152	138	147	161	206	173	191	211	226	205	2,509

Prior Year November 2018 ADM Resident Student AOE Census

T027	Brattleboro	20	144	103	100	107	97	93	105	114	95	95	106	113	109	96	1,495
T061	Dummerston	3	17	13	15	8	14	14	23	18	20	15	18	15	16	16	225
T089	Guilford	5	29	20	11	14	10	20	15	15	15	14	19	26	15	16	244
T161	Putney	2	28	20	24	16	17	17	24	17	13	17	17	15	10	16	252
Subtotal WSESD Res. Students		30	218	156	150	145	138	144	167	164	143	140	160	169	150	143	2,216

Non Member (Tuition & "public choice") Student Enrollment (estimated)											36	30	47	51	62	51	277
Total WSESD Enrollment		30	218	156	150	145	138	144	167	164	179	170	207	220	212	194	2,493