

**WSESD Revenue Budget FY22 Estimates
as of 1.5.21, subject to Legislative Changes**

cc WSESD Board

Account	Description	FY20 Actual	FY21 Proposed	FY22 Proposed	Diff
101.1001.11.11.2.0000.4.5700.00000000	Artists in Schools Academy	-	(2,500)	(2,500)	-
101.1001.51.11.5.0000.4.1921.00000000	Other Revenues-Rentals	(12,000)	-	(12,000)	(12,000)
101.1001.51.11.5.0000.4.1990.00000000	BTSD Misc Revenue	(7,345)	(2,000)	(5,000)	(3,000)
101.1040.31.11.5.0000.4.1304.00000000	Tuition-Collegiate HS	(2,800)	(3,100)	(2,800)	300
101.1040.31.11.7.0000.4.3114.00000000	Tech Center on Behalf Payments	(699,320)	(625,859)	(588,317)	37,542
101.1040.31.11.7.0000.4.3282.00000000	Drivers Ed	(12,468)	(10,000)	(12,000)	(2,000)
101.1040.31.11.7.0000.4.3370.33702001	High School Completion	(81,365)	(95,000)	(85,000)	10,000
101.1040.51.11.1.0000.4.1990.00000000	BUHS Misc Revenue	(1,013)	(2,575)	(2,575)	-
101.1040.51.11.3.0000.4.3790.37960000	Substance Abuse Prevention Grant	(42,716)	(40,000)	(60,000)	(20,000)
101.1040.51.11.5.0000.4.1301.00000000	Tuition-Students	(47,250)	-	-	-
101.1040.51.11.5.0000.4.1302.00000000	Tuition-Pub VT LEAs	(3,076,133)	(3,200,000)	(3,000,000)	200,000
101.1040.51.11.5.0000.4.1921.00000000	Other Revenues-Rentals	(3,015)	(5,200)	(3,000)	2,200
101.1040.51.91.1.0000.4.1600.14000100	Season Tickets BUHS	(765)	(511)	(600)	(89)
101.1040.51.91.1.0000.4.1600.14000300	Basketball-Boys	(3,357)	(2,902)	(3,100)	(198)
101.1040.51.91.1.0000.4.1600.14000400	Basketball-Girls	(3,420)	(3,013)	(3,100)	(87)
101.1040.51.91.1.0000.4.1600.14000600	Field Hockey	(1,032)	(729)	(900)	(171)
101.1040.51.91.1.0000.4.1600.14000700	Football	(6,674)	(4,290)	(6,000)	(1,710)
101.1040.51.91.1.0000.4.1600.14000800	Soccer Boys	(1,305)	(802)	(900)	(98)
101.1040.51.91.1.0000.4.1600.14000900	Soccer Girls	(961)	(1,097)	(900)	197
101.1040.51.91.1.0000.4.1600.14001500	Ice Hockey-Boys	(11,417)	(10,695)	(11,000)	(305)
101.1040.51.91.1.0000.4.1600.14001600	Ice Hockey-Girls	(11,565)	(10,695)	(11,000)	(305)
101.1040.51.92.1.0000.4.1600.15000400	Dramatics	(9,214)	(4,422)	(7,000)	(2,578)
101.1087.11.11.1.0000.4.1990.00000000	Health Services fr WSESU Dummerston	(17,000)	-	(17,000)	(17,000)
101.1087.51.11.5.0000.4.1921.00000000	RENTALS	(12,000)	-	(12,000)	(12,000)
101.1128.11.11.5.0000.4.1990.00000000	Misc Revenue Guilford	(2,567)	(1,000)	(2,000)	(1,000)
101.1234.01.14.1.0000.4.1911.00000000	Parental Fees-PreK After Care	(4,575)	(8,000)	(5,000)	3,000
101.1234.31.11.5.0000.4.1302.00000000	Tuition-Pub VT LEAs	(15,750)	-	-	-
101.1234.51.11.1.0000.4.1990.00000000	Putney Misc Revenue	-	(3,000)	(3,000)	-
101.1234.51.11.2.0000.4.5700.57040000	Energy Revenue Putney	(78,124)	-	-	-
101.1234.51.11.5.0000.4.1921.00000000	Other Revenues-Rentals	(12,000)	-	(12,000)	(12,000)

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101.1234.51.12.1.0000.4.1990.00000000	Putney Summer Prog Revenue	(2,366)	(25,000)	(15,000)	10,000
101.1234.51.14.1.0000.4.1911.00000000	Parental Fees-After Care	(8,550)	(3,000)	(5,000)	(2,000)
101.1234.51.15.3.0000.4.3790.00000000	Other Restricted State Grants	(2,152)	-	-	-
101.1367.31.11.6.0000.4.5200.00000000	Transfer In BEAMS Fundraising	-	(2,000)	(2,000)	-
101.1367.31.12.1.0000.4.5700.00000000	BAMS Humanities Camp	(2,800)	(2,800)	(2,800)	-
101.1367.31.13.4.0000.4.2790.26112001	21st Century	(52,014)	(57,014)	(57,014)	-
101.1383.01.11.5.0000.4.1922.00000000	EES Pre-K Contribution	(30,004)	(29,000)	(30,000)	(1,000)
101.3096.51.11.2.0000.4.2481.24812001	Medicaid IEP Reimb WSESD	(343,015)	(343,015)	(343,015)	-
101.3096.51.11.2.0000.4.2483.24832001	Medicaid EDPSDT WSESD	(37,763)	(37,763)	(37,763)	-
101.3096.51.11.4.0000.4.2250.22502901	Title I Subgrant WSESD	(1,318,744)	(1,222,536)	(991,310)	231,226
101.3096.51.11.4.0000.4.2570.25702001	Title IV	(9,514)	-	-	-
101.3096.51.11.4.0000.4.2651.26512001	Title IIA Sub-Grant	(27,588)	-	(19,000)	(19,000)
101.3096.51.11.4.0000.4.4592.19000000	CRF-LEA Grant	(68,965)	-	-	-
101.3096.51.11.5.0000.4.1510.00000000	Interest Earned	(70,156)	(20,000)	(40,000)	(20,000)
101.3096.51.11.7.0000.4.3110.00000000	Education Spending Grant	(39,923,991)	(42,028,217)	(43,292,432)	(1,264,215)
101.3096.51.11.7.0000.4.3145.00000000	Small Schools Grant	(201,047)	(150,000)	(150,000)	-
101.5014.31.31.1.0000.4.1990.00000000	WRCC Culinary-Hide Away	-	(2,500)	(2,500)	-
101.5014.31.31.3.0000.4.3316.33161901	Technical Education Pilot	(35,086)	-	-	-
101.5014.31.31.3.0000.4.3316.33162001	Program Innovation-TIME	(101,592)	-	-	-
101.5014.31.31.3.0000.4.3330.33302001	Technical Edu-Equipment	-	(28,000)	(28,000)	-
101.5014.31.31.3.0000.4.3790.37902001	NH Perkins Grant	(10,515)	(11,000)	(11,000)	-
101.5014.31.31.4.0000.4.4318.43182001	TechEd Basic Grant	(164,713)	(144,099)	(131,012)	13,087
101.5014.31.31.4.0000.4.4320.43202001	Perkins Sec/Adlt Reserve	(9,291)	-	-	-
101.5014.31.31.5.0000.4.1302.00000000	Tuition-Pub VT LEAs	(275,180)	(257,983)	(251,447)	6,536
101.5014.31.31.5.0000.4.1302.00000001	Tuition-Pub VT LEAs (BUHS to WRCC)	(608,635)	(514,984)	(483,180)	31,804
101.5014.31.31.5.0000.4.1303.00000000	Tuition-Non VT LEAs	(60,000)	(36,000)	(36,000)	-
101.5014.31.31.7.0000.4.3113.00000000	State Supprt-VC	(1,014,464)	(939,385)	(894,478)	44,907
101.5014.31.31.7.0000.4.3305.00000000	Tuition Reduction	(408,180)	(377,914)	(359,847)	18,067
101.5014.31.31.7.0000.4.3310.00000000	Technical Ed-Guidance	(43,375)	(41,000)	(41,000)	-
101.5014.31.31.7.0000.4.3312.00000000	Tech Ed- Director Salary	(57,142)	(60,700)	(60,700)	-

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Account	Description	FY20 Actual	FY21 Proposed	FY22 Proposed	Diff
101.5014.41.60.5.0000.4.1304.00000000	Tuition-Adult Education	(12,784)	-	-	-
101.5014.41.60.7.0000.4.3313.00000000	TechEd Adult Coord Salary	(10,562)	-	-	-
Total Estimated Revenues @ 1/05/21 accounting format		(49,087,337)	(50,371,300)	(51,153,190)	(781,890)
Total Expenses			51,171,300	52,103,190	931,890
Variance (accounting format)			800,000	950,000	
use of fund balance			(800,000)	(950,000)	
Act 68 Revenues					
Use accounting format debits / (credits)					
Sum all revenues			(50,371,300)	(51,153,190)	
less 3110			42,028,217	43,292,432	
less 3114			625,859	588,317	
add use of fund balance			(800,000)	(950,000)	
Act 68 revenues to calc tax rate			(8,517,224)	(8,222,441)	

FY22 Capital Funding Plan: Transfers from General Fund to Capital Reserve fund as of 1.5.21

See Capital plan on WSESU website

Account	Description	FY20 Actual	FY21 Proposed	FY22 Proposed	Diff
101.1001.11.11.5.2610.5.4510.00000000	Construction Services	230,450	100,000	100,000	-
101.1001.51.11.5.2610.5.4510.00000000	Construction Services	10,000	10,000	10,000	-
101.1040.51.11.5.2610.5.4510.00000000	Construction Services	-	-	275,000	275,000
101.1087.51.11.5.2610.5.4510.00000000	Capital Improvements/Reserve	-	-	75,000	75,000
101.1128.11.11.5.5390.5.9110.00000000	Construction Services COVID	30,000	30,000	53,085	-
101.1234.51.11.5.2610.5.4510.00000000	Capital Improvements/Reserve	-	-	50,000	50,000
101.1383.11.11.5.2610.5.4510.00000000	Construction Services	70,000	70,000	70,000	-
101.1385.11.11.5.2610.5.4510.00000000	Construction Services	132,481	104,000	105,000	1,000
		<u>472,931</u>	<u>314,000</u>	<u>738,085</u>	<u>401,000</u>

WSESU Legacy District Fund Balance @ 6/30/20		
FY20 Actual & Estimated Fund Balances through FY22		
as of 1/5/21		
	General Fund	Capital Fund
Beginning Balance 7/1/2019	4,264,920	2,117,243 (audited)
Surplus / Deficit Ending 6/30/2020	277,593	(106,872)
Ending Fund Balance as of 6/30/2020	4,542,513	2,010,371 (prelim audit)
Total WSESU FY21 budgeted use of fund balance	(800,000)	(338,667)
Estimated ending Fund Balance 6/30/2021	3,742,513	1,671,704
Estimated use of FB for FY22 budget	(950,000)	(419,915)
Projected ending Fund Bal FY22	2,792,513	1,251,789
Estimated End Balance divided by 3 year cycle	930,838	
GF FY22 fund balance as % of budget	5.36%	