

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

Description	FY20 Actual	FY21 Adopted	FY22 Proposed	Diff
Artists in Schools Academy	-	2,500	2,500	-
Other Revenues-Rentals	12,000	-	12,000	12,000
BTSD Misc Revenue	7,345	2,000	5,000	3,000
Tuition-Collegiate HS	2,800	3,100	2,800	(300)
Tech Center on Behalf Payments	699,320	625,859	588,317	(37,542)
Drivers Ed	12,468	10,000	12,000	2,000
High School Completion	81,365	95,000	85,000	(10,000)
BUHS Misc Revenue	1,013	2,575	2,575	-
Substance Abuse Prevention Grant	42,716	40,000	60,000	20,000
Tuition-Students	47,250	-	-	-
Tuition-Pub VT LEAs	3,076,133	3,200,000	3,000,000	(200,000)
Other Revenues-Rentals	3,015	5,200	3,000	(2,200)
Season Tickets BUHS	765	511	600	89
Basketball-Boys	3,357	2,902	3,100	198
Basketball-Girls	3,420	3,013	3,100	87
Field Hockey	1,032	729	900	171
Football	6,674	4,290	6,000	1,710
Soccer Boys	1,305	802	900	98
Soccer Girls	961	1,097	900	(197)
Ice Hockey-Boys	11,417	10,695	11,000	305
Ice Hockey-Girls	11,565	10,695	11,000	305
Dramatics	9,214	4,422	7,000	2,578
Health Services fr WSESU Dummerston	17,000	-	17,000	17,000
RENTALS	12,000	-	12,000	12,000
Misc Revenue Guilford	2,567	1,000	2,000	1,000
Parental Fees-PreK After Care	4,575	8,000	5,000	(3,000)
Tuition-Pub VT LEAs	15,750	-	-	-
Putney Misc Revenue	-	3,000	3,000	-
Energy Revenue Putney	78,124	-	-	-
Other Revenues-Rentals	12,000	-	12,000	12,000
Putney Summer Prog Revenue	2,366	25,000	15,000	(10,000)
Parental Fees-After Care	8,550	3,000	5,000	2,000
Other Restricted State Grants	2,152	-	-	-
Transfer In BEAMS Fundraising	-	2,000	2,000	-
BAMS Humanities Camp	2,800	2,800	2,800	-
21st Century	52,014	57,014	57,014	-
EES Pre-K Contribution	30,004	29,000	30,000	1,000

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Medicaid IEP Reimb WSESD	343,015	343,015	343,015	-
Medicaid EDPSDT WSESD	37,763	37,763	37,763	-
Title I Subgrant WSESD	1,318,744	1,222,536	991,310	(231,226)
Title IV	9,514	-	-	-
Title IIA Sub-Grant	27,588	-	19,000	19,000
CRF-LEA Grant	68,965	-	-	-
Interest Earned	70,156	20,000	40,000	20,000
Education Spending Grant	39,923,991	42,028,217	43,292,432	1,264,215
Small Schools Grant	201,047	150,000	150,000	-
WRCC Culinary-Hide Away	-	2,500	2,500	-
Technical Education Pilot	35,086	-	-	-
Program Innovation-TIME	101,592	-	-	-
Technical Edu-Equipment	-	28,000	28,000	-
NH Perkins Grant	10,515	11,000	11,000	-
TechEd Basic Grant	164,713	144,099	131,012	(13,087)
Perkins Sec/Adlt Reserve	9,291	-	-	-
Tuition-Pub VT LEAs	275,180	257,983	251,447	(6,536)
Tuition-Pub VT LEAs (BUHS to WRCC)	608,635	514,984	483,180	(31,804)
Tuition-Non VT LEAs	60,000	36,000	36,000	-
State Supprt-VC	1,014,464	939,385	894,478	(44,907)
Tuition Reduction	408,180	377,914	359,847	(18,067)
Technical Ed-Guidance	43,375	41,000	41,000	-
Tech Ed- Director Salary	57,142	60,700	60,700	-
Tuition-Adult Education	12,784	-	-	-
TechEd Adult Coord Salary	10,563	-	-	-
Total Estimated Revenues	49,087,338	50,371,300	51,153,190	781,890

Total Expenses	51,171,300	52,103,190	931,890
Variance (planned deficit)	(800,000)	(950,000)	
Use of fund balance	800,000	950,000	

"Act 68" Revenues to compute estimated Tax rate

Sum all revenues	50,371,300	51,153,190
less 3110 state education grant	42,028,217	43,292,432
less 3114 state vocational ed funding	625,859	588,317
add use of fund balance	(800,000)	(950,000)
Act 68 revenues used to calc tax rate	<u>(8,517,224)</u>	<u>(8,222,441)</u>

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Description	FY20 Actual	FY21 Adopted	FY22 Proposed	Diff
FY22 Capital Funding Plan: Transfers from General Fund to Capital Reserve fund				
See Capital plan on WSESU website			As of 1.5.21	
Construction Services	230,450	100,000	100,000	-
Construction Services	10,000	10,000	10,000	-
Construction Services	-	-	275,000	275,000
Capital Improvements/Reserve	-	-	75,000	75,000
Construction Services COVID	30,000	30,000	53,085	-
Capital Improvements/Reserve	-	-	50,000	50,000
Construction Services	70,000	70,000	70,000	-
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>

WSESD Fund Balance @ 6/30/20			
FY20 Actual & Estimated Fund Balances through FY22			
as of 1/5/21			
	<u>General Fund</u>	<u>Capital Fund</u>	
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 WSESD 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 @ 6/30/22	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%		