

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

Program Description	FY18 Budget amd.	FY18 Actual	FY19 Budget	FY20 Proposed	FY20v19 %chg
Revenues					
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%
Total Revenues	18,912,061	18,031,780	18,983,411	19,894,482	4.8%
Expenditures					
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%
Total Expenditures	18,912,061	18,313,319	19,133,411	19,894,482	4.0%
Surplus/(Deficit)	-	(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.

WSESU FY20 Budget Expense Allocation Statistics					
Assumes current conditions context of Act46 @ 11/27/18					
Statistics used for Admin., Support Instruct. & Special Educ Expenses [Excludes PreK]					
		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
Total Enrollment K-12					
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%
Administration & Support of Instruction Expense Allocations					
Derivation of Net Assessment					
		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%
Administration & Support of Instruction Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		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%
Special Education School - School Age Expense Allocations					
Expense Allocation Amounts [Revenue to WSESU]					
		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					
Essential Early Ed (EEE) Expense Alloc. To Districts					
Expense Allocation Amounts [Revenue to WSESU]					
		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%
Total WSESU Admin, Instruct. Support & Special Ed & EEE Expense Alloc. to Districts					
		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
SE School Age Assessment				
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
SE PreSchool Age Assessment				
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
SE Aid School Age from AOE				
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
SE Aid PreSchool from AOE				
	FY18 Budget	FY18 Actual	FY19 Budget	FY20 Proposed
Essential Early Ed Grant	195,000	192,399	194,000	192,400
TOTAL REVENUE	11,968,309	10,906,050	11,597,479	11,879,925

EXPENSE

WSESU Special Ed. School Age Expense Assumptions [program 211]-excluding grants				
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
WSESU Special Ed. PreSchool Expense Assumptions [program 212]-excluding grants				
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
TOTAL SPECIAL ED EXPENSE	11,968,309	11,292,003	11,597,479	11,879,925
Surplus/(Deficit)	-	(385,953)	0	0