



FY20 - Budget Strategy

Contractual Obligations - Moving to a single contract (\$755,000)

- This budget moves all educators on to a single salary grid, removing the discrepancies that existed between districts prior to the merger, standardizes the number of days teachers work at all campuses, and covers the contractual 11.8% increase in health care costs.

Adjustments Related to Addressing Student Enrollment and Facility Issues

- This budget integrates TPVS (The Prosper Valley School) students into WES but provides funding for maintaining TPVS facility.
- This budget moves RES (Reading Elementary School) students in grades 4-6 to WES.
- This budget removes 1.5 administration and nursing positions from TPVS but maintains .6 principal position for TPVS students
- This budget removes 1.6 Administration positions from RES while adding an additional classroom paraprofessional position.
- This budget reduces unified arts positions at both the elementary and WUHSMS levels to adjust for declining enrollment and for the consolidation of grade levels at the elementary level.

Investments Related to Improved Student Outcomes

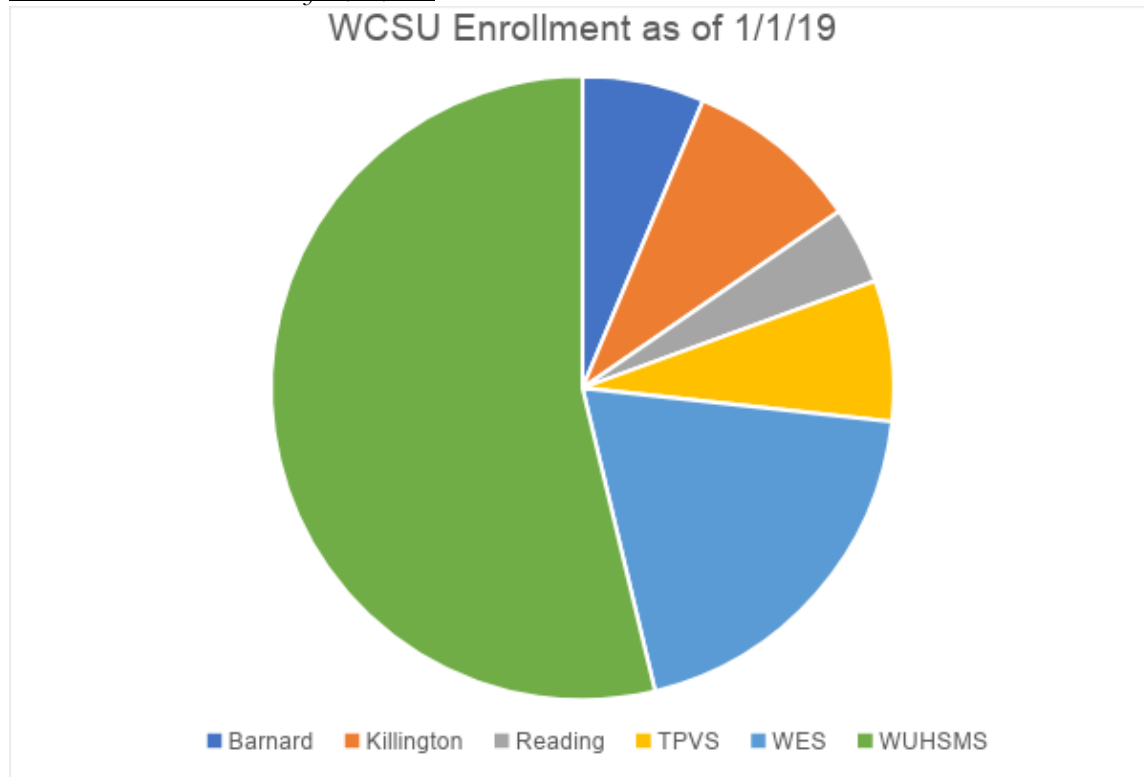
- This budget standardizes unified arts offering at the elementary level across campuses including Spanish 3 times per week in grades 4-6.
- This budget supports investments in instructional coaching at both the elementary and WUHSMS level
- This budget provides full-day free Pre-K programs at each of our 2019-20 elementary campuses (WES, KES, RES).

Establishment of a Line Item for Capital Improvements

This budget establishes a \$150,000 line item for district capital investments.

District Overview

947 Student K -12 as of 1/1/19

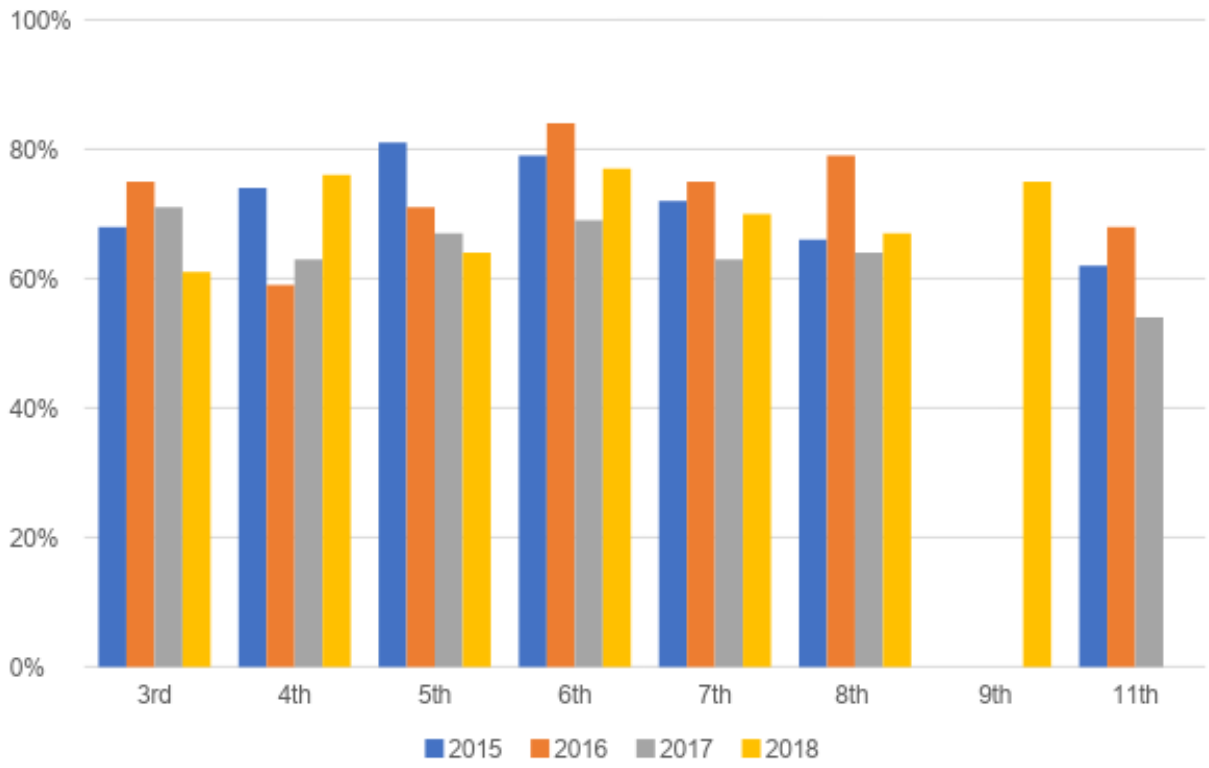


- 10.9% of K-12 students have IEPs, compared to the state average of 16.3%
- 23.65% of students receive free or reduced lunch
- 72 students are enrolled in WCSU PreK programs

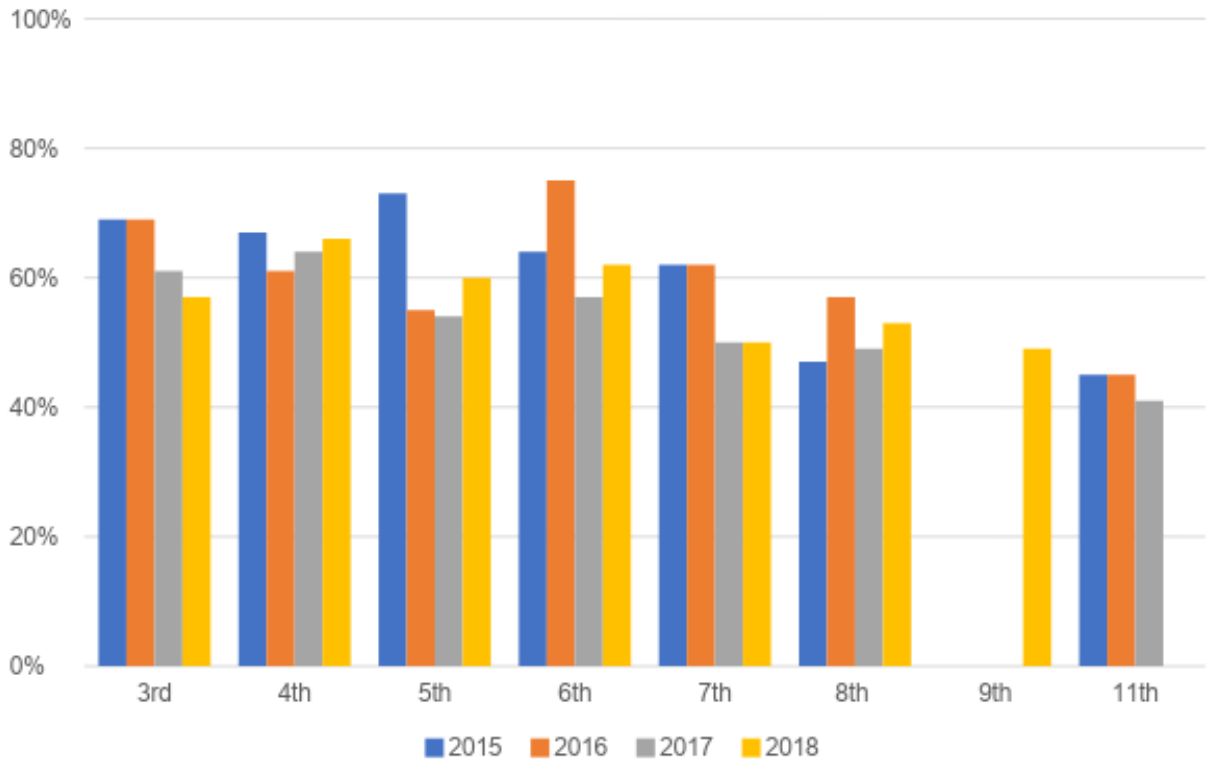
% Proficient in 2018 State-Wide Testing - SBAC

	WCSU ELA	VT ELA	WCSU MATH	VT MATH
3rd	61%	50%	57%	52%
4th	76%	53%	66%	49%
5th	64%	55%	64%	55%
6th	77%	53%	62%	41%
7th	70%	57%	50%	44%
8th	67%	57%	53%	42%
9th	75%	55%	49%	35%

WCSU ELA SBAC Percent Proficient



WCSU Math SBAC Percent Proficient



Projected Average Class Size by Elementary Campus

Grade Level	KES	RES	WES
Kindergarten	7	14*	17
1	13.5*	14*	17
2	13.5*	11*	17
3	13.5*	11*	19.5
4	15		18
5	18		19.5
6	17		22

* Note that these are combined grade level classes and the numbers reflect multiple grades in one classroom.

FY2019-20 Proposed Budget

Proposed 2019-20 WCUD Budget Amount to Taxpayers: \$18,095,834

	FY19	FY20	% Change
Combined WCSU and WCUD Budget*	20,035,166	20,182,459	+ .73%
WCSU Budget	5,092,455	4,882,646	-4.12%
WCUD Budget	14,942,711	15,299,813	+2.39%
WCUD to WCSU Assessments	2,928,285	2,796,021	-4.52%
Cost Per Pupil		19,667	

* Combined budget nets out the assessments charged by WCSU to WCUD

Overview of Budget Structure

The taxpayers of Bridgewater, Killington, Plymouth, Pomfret, Reading, and Woodstock vote on a budget comprised of expenses for the Windsor Central Supervisory Union (WCSU) and the merged Windsor Central Unified District (WCUD). The taxpayers of Barnard vote on a budget comprised of expenses for the Windsor Central Supervisory Union, the WUHSMS portion of the Windsor Central Unified District budget, and the Barnard Academy budget.

Budget Highlights

- The combined FY20 WCSU and WCUD budget represents a .73% increase in comparison to FY19 (\$146,993)
- The Net Education Spending (taxable budget) is up 4.39% from last year
- Equalized pupils are up by 10.34 students or 1.26% from last year
- Education Spending per Equalized pupil is up 3.09% or \$539 per student from \$17,455 to \$17,994.

State Considerations of Budget Proposal

- Announced State Tax Yield is up 8.37% or \$824 per student
- Year 2 Act 46 tax incentives drop to \$0.06 from \$0.08 from last year. Dependent on each town’s historic tax rate, this can result in up to a %0.02 tax increase
- Anticipated Homestead Tax Rate BEFORE applying Common Level of Appraisal (CLA) is down \$.0346 or 2.04%

Local Considerations with State Impact and Common Level of Appraisal (CLA)

The merger district tax rate before CLA is 1.6270 compared to 1.6936 last year.

Anticipated individual Town Homestead Tax Rates, note that CLAs vary by town resulting in different Homestead Tax Rates per town:

TOWN	Unified District Tax Rate	2020CLA (2019 CLA)	Home stead Tax Rate	% Change	\$ Tax Increase
Barnard	1.7184	1.0333 (1.1374)	1.6630	11.83%	\$.1759
Bridgewater	1.6270	.9141 (.9293)	1.7799	.16%	\$.0028
Killington	1.6270	.9943 (1.0337)	1.6363	1.84%	\$.0296
Plymouth	1.6270	101.22 (1.0089)	1.6074	-11.35%	\$ -.2057
Pomfret	1.6270	.9736 (.9914)	1.6711	-.16%	\$ -.0027
Reading	1.6270	1.0291 (1.0084)	1.5810	-4.01%	\$ -.0660
Woodstock	1.6270	.9778 (.9755)	1.6640	-2.26%	\$ -.0385

**2019-20 Proposed WCSU and WCUD Combined Budget
Campus Breakdown**

Campus	FY19 Budgeted	Proposed FY20	Projected Enrollment	Projected Staff	Student/Staff Ratio	Per Pupil Cost
WUHSMS	11,487,269	11,994,516	505	80.19	6.30	23,752
WES/TPVS /RES	5,347,627	5,122,583	262	40.18	6.53	19,552
KES	2,004,461	2,123,113	103	19.27	5.35	20,613
RES	1,079,249	942,247	39	8.70	4.48	24,160
TPVS	Inc. w/ WES	Inc. w/ WES	n/a FY20	n/a FY20	n/a FY20	n/a FY20
Grand Total	20,035,166	20,182,459	909	148.34	6.13	22,203

Combined WCUD and WCSU Budget by Category

Category	Budgeted FY19	Proposed FY20	% Change
Instruction	7,429,281	7,706,186	3.73%
Professional Development	209,197	168,289	-19.55%
Administration	2,562,511	2,711,735	5.82%
Nursing, Counseling, and Guidance	934,800	942,988	.88%
Technology	1,239,182	1,367,475	10.35%
Plant Operations	1,226,004	1,161,788	-5.24%
Building and Grounds Maintenance	579,020	768,005	32.64%
Transportation	524,711	579,999	10.54%
Food Service	656,433	647,948	-1.29%
Special Education	3,727,565	3,391,023	-9.03%
Vocational Tuitions	182,224	182,224	0.00%
Athletics	446,466	430,360	-3.61%
Other	317,772	124,439	-60.84%

2019-20 Projected Revenue

Major Revenue Sources	FY19	Projected FY20
Tuition	\$1,782,000	\$1,875,916
Education Spending Grant	\$14,279,181	\$14,905,614
Special Education Reimbursement	\$1,925,020	\$1,685,105
Technical Center	\$107,000	\$107,000
Small School Grant	\$310,439	\$233,497
Transportation Grant	\$218,386	\$200,053
Special Education Excess Cost	\$300,000	\$189,302
Food Revenue	\$456,433	\$493,000
Surplus Carry Forward	\$300,000	\$143,651
Assessments	\$232,243	\$266,527
Other	\$199,707	\$82,800

Initial Review of FY19 Investments

- **Food Service Program:** The internal district-wide food service program was budgeted to reduce its deficit approximately \$100,000 from the budget, leaving it funded with a \$200,000 line item. Very initial data, if extrapolated out, would have the costs of this program for FY19 running at about \$160,000, better than budgeted.
- **Full Day Prekindergarten:** In the first 4 months of this program, we have seen different patterns of use across different communities. Killington (with 16 Pre-K students) appears to have a greater need for extended day and after school programming in comparison to Woodstock (with 20 Pre-K students) who has a limited number of students (6) signed up for extended day. If current receipts are aggregated out, the district is positioned to take in \$52,768 in extended day revenue for the FY19 school year.
- **Curriculum Coordination:** Attached to this communication is an overview of the tasks that both the WUHSMS (1.0 FTE) and Elementary Curriculum Coordinator (.4 FTE) have been engaged in year to date.

- **Lab Classrooms:** After preparation and training over the summer and the initial months of the school year, lab classrooms are operational and inviting colleagues in to engage in reflective practice. Attached to this communication is the evaluative feedback related to work that was done on January 8, 2019.