

# Washington Central Unified Union School District

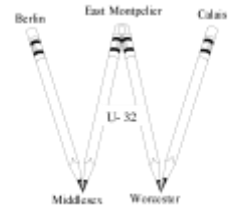
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*WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.*

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1130 Gallison Hill Road  
Montpelier, VT 05602  
Phone (802) 229-0553  
Fax (802) 229-2761

Bryan Olkowski  
Superintendent



## WCUUSD Finance Committee Meeting Agenda 1.5.21 8:00 – 9:30 a.m.

Via Video Conference\*

<https://tinyurl.com/ybco5ybo>

Meeting ID: 813 1293 4853

Password: 926193

Dial by Your Location: 1-929-205-6099

1. Call to Order
2. Approve Minutes of 12.15.20 – pg. 2
3. Discussion/Action
  - 3.1. Leadership Team Budget Support Letter – pg. 4
  - 3.2. Review Budget – Draft 3 – pg. 6
  - 3.3. Review Cares Relief Fund Grants – pg. 8
  - 3.4. Review Reserved Fund Balance – pg. 9
  - 3.5. Review Draft 2 Warning – pg. 18
4. Next Meeting Date and Future Agenda Items
  - Energy Project Consultant
5. Adjourn

**\*Open Meeting Law temporary changes as of 3/30/20:**

**Boards are not required to designate a physical meeting location. Board members and staff are not required to be present at a designated meeting location.**

**Our building will not be open for meetings. All are welcome to attend virtually.**

# Washington Central Unified Union School District

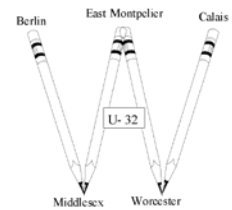
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## **WCUUSD Finance Committee Meeting Minutes Unapproved 12.15.20 8:00 – 10:00 a.m.**

**Committee Members Present:** Flor Diaz-Smith, Scott Thompson, Chris McVeigh, and Kari Bradley  
**Administrators Present:** Bryan Olkowski and Lori Bibeau

1. Call to Order – **Flor Diaz-Smith called the meeting to order at 8:03 am.**
2. Approve Minutes of 12.2.20 – **Chris McVeigh motioned to approve the minutes of 12.1.20. Scott Thompson seconded. The motion carried unanimously.**
3. Discussion/Action
  - 3.1. Approve issuing a dental premium refund and fund balance transfer to the General Fund – Employees were unable to access dental in the spring therefore it was recommended to refund current active employees premiums over five pay periods for a total of \$23,870. The second recommendation would be to transfer \$125,000 back to the General Fund. **Scott Thompson moved to recommend approval for both motions. Kari Bradley seconded the motion. The motion passed unanimously.**
  - 3.2. Review recommended changes to the Health Reimbursement Account Budget FY 21-22 – A recommendation to change the amount the District currently funds from \$2500 single, \$5000 plus dependents, to \$1500 single and \$3000 plus dependents. The committee discussed previous claims experience. **Scott moved to recommend that the Board authorize the motion. Chris McVeigh seconded the motion. The motion passed unanimously.**
  - 3.3. Review Tax and Comparative Information
    - 3.3.1. Tax Commission Letter – Bryan advised this was presented to the Committee previously.
    - 3.3.2. Tax Rate Projections –

There was discussion surrounding equalized pupils, homestead rates. Lori advised that several factors have caused issues with getting accurate student totals.
    - 3.3.3. Comparative Information –

Committee members discussed the comparative information presented including education spending over the past two years. Lori advised our district is the most expensive in the area at \$19,534 per equalized pupil and our tuition rates are the highest in the state at \$20,647 compared to the average of \$16,233.

Special Education students are decreasing; however, the needs are greater. A grant for \$50,000 was received for MTSS.

### 3.4. Review Budget Draft 2

3.4.1. Draft Budget 2- Lori Bibeau and Committee members discussed the budget and feel that the parameters can be met and the impact on taxes will be within the acceptable amount under 4%.

### 3.4.2. Fund Balance Reservations –

A recommendation was made that early retirement be paid in June. She suggested using the fund balance for the first year. Lori advised there was plenty of fund balance to do this.

### 3.5. Review Town Meeting Items

#### 3.5.1. Town Meeting Warnings- Draft

The Committee decided to eliminate Article 9.

#### 3.5.2. School Board Member Vacancies -

#### 3.5.3. Town Report/Annual Report Format

Lori checked in with the Town Clerks in regards to the format they would like for the reports. Only two of the towns preferred the old formatting, the other towns were fine with the way it is currently done.

### 4. Next Meeting Date and Future Agenda Items

- Next meeting January 5, 2020
- Energy Project Consultant

### 5. Adjourn - **Meeting adjourned at 10:00 a.m.**

Respectfully Submitted,

Melissa Tuller, Financial Clerical Assistant

# Washington Central Unified Union School District

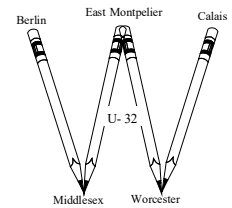
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Bryan Olkowski  
Superintendent



December 30, 2020

To WCUUSD School Board,

This budget tells a story of planning for a future with unknown needs while understanding the real financial hardship that exists in our towns. The school can only control some of the factors that go into the tax rate. We have reduced our overall budget from the 2020-2021 budget by 1.26% which helps reduce the tax burden for our towns.

During the school year 20-21, in order to best meet the needs of children and families, WCUUSD made the commitment to prioritize in-person learning for our preK-8 students. The district was one of five in the state that offered full-time, in person instruction for all students through 8th grade. The district was able to do this by leveraging Covid funds received so that we were able to stay within the current year's budget.

In order to develop this budget, a number of meetings were held on both the building and the district levels. We kept our mission statement front and center in our minds in order to focus our work and decisions:

WCUUSD exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.

We also considered student needs, class sizes, enrollment, and previous years' budgets as we developed our current draft(s). The leadership team unanimously feels that this third draft of the budget aligns with the mission statement and meets the school board objectives.

The School Board Objectives:

- Establish a budget that is less than 3% Net Impact on Taxes
- Find ways to pay for the three initiatives: Strategic Planning process, Facility Director and Health Instructors (Using Fund Balances where appropriate).
- Prepare a list of contingencies if needed.
- Establish a budget that is less than the "Excess Spending Threshold Amount per equalized pupil".
- Establish a budget that will move toward supporting a strong multi-tiered system of support in all schools".

The budget development went through three drafts:

- Draft #1 - Level Service
- Draft #2 - Rightsizing through retirements, resignations, etc.
- Draft #3 - Tightening the belt, reallocation

Draft Three of the budget:

- Meets needs of students
- Preserves programs that meet the needs of all students
- Right sizes school personnel - through early retirement, resignations, reassignments, minimal staff reductions
- Reduces expenses - supplies, contracts

The Leadership Team realizes that current challenges in budgeting will more than likely persist in the coming years. We will continue to mitigate the budgetary impacts to our schools and community by:

- Evaluating programs and structures for effectiveness, effectiveness and need.
- Using the findings from the upcoming curriculum review to ensure that we are meeting student needs in the most efficient way possible.
- Planning for steady decline in enrollment or developing ways to market our schools to new families.
- Addressing growing needs of families and students and forming strategic partnerships with community agencies.

The Leadership Team has worked together with the Superintendent to create a budget that is fiscally responsible and adheres to the vision of our district. Further cuts to the budget could lead to reductions in programs or services. In the event of further cuts, we will need to prioritize our programs and services. Decisions will need to be about what is required vs. what is wanted. This will be a need vs. want discussion. Additional substantial cuts could necessitate RIFs.

The leadership team unanimously feels that this third draft of the budget aligns with the mission statement and meets the school board objectives.

Sincerely,

Bryan Olkowski, Superintendent  
Lori Bibeau, Business Administrator  
Kelly Bushey, Director of Student Services  
Jen Miller-Arsenault, Director of Curriculum, Instruction and Assessment;  
Aaron Boynton, Berlin Principal  
Cat Fair, Calais Principal  
Gillian Fuqua, Doty Principal  
Alicia Lyford, East Montpelier Principal  
Casey Provost, Rumney Principal  
Steven Dellinger-Pate, U-32 Principal  
Jody Emerson, U-32 Associate Principal

## Washington Central Unified Union School District

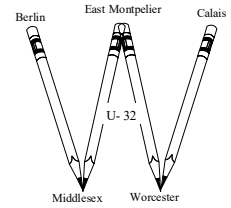
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Bryan Olkowski  
Superintendent



**TO: WCUUSD School Board**  
**FROM: Bryan Olkowski, Superintendent**  
**Lori T. Bibeau, WCUUSD Business Administrator**  
**RE: Budget Draft #3 FY 21-22 and Financial Update**  
**DATE: December 30, 2020**

### **Budget Draft #3 Summary**

Here are the budget highlights for the Draft #3 budget:

- Draft #3 expense budget is \$445,553 (1.26%) less than the FY 20-21 budget.
- Net impact on taxes is \$355,404 less than the FY 20-21 budget.
- Projected local education spending per equalized pupil is \$19,533.
- Projected local education spending per equalized pupil is an increase of 0.01% as compared to the FY 21 amount of \$19,531.
- Using the property yield provided by the Tax Commissioner, the equalized tax rate is projected to increase by 3.9 cents. The State-wide average is projected to increase by 9.5 cents. This budget draft is 5.6 cents lower than the projected state-wide average.
- The Common Level of Appraisal (CLA) (December 2020) effects the local tax rates. Using the Draft #3 budget (3.9 cents) and new CLA information, here is the projected tax rate increase(decrease) by town:
  - Berlin (5.4) cents
  - Calais 7.5 cents
  - East Montpelier 3.4 cents
  - Middlesex 9.8 cents
  - Worcester 5.3 cents
- We realize the information provided by the Tax Commissioner includes estimates that are subject to change. We hope the Legislature will share more accurate information prior to Town Meeting. Due to timing, we will need to include the current information in the Annual Report.

## **Changes from Draft #2**

The draft #2 budget included a \$300k Administrative budget reduction contingency to attain a projected 3.9 cent equalized tax increase. The \$300k amount was an estimate that equals 2 cents on the tax rate. The draft #2 budget would have been 5.9 cents without the \$300k reduction.

Since the December 16<sup>th</sup> meeting, all Principals and Central Office Administrators met separately with the Superintendent to generate ideas for the \$300k reduction included in the draft #2 budget. All ideas were collated and the Leadership Team met as a group on December 22<sup>nd</sup> to finalize the draft #3 budget recommendation. It should be noted that this budget draft includes the unanimous recommendation by the Washington Central Leadership Team. A separate Leadership Team memo to the Board is included in this packet.

The \$300k budget reduction was attained by:

- Not filling two vacant positions.
- Restructuring special education services to include a full-time Social Worker that is considered eligible for reimbursements.
- Utilize fund balance as revenue to cover the cost of the early retirement expenses included in the budget for FY 21-22.
- Include additional revenue for Transportation Reimbursement from the Agency of Education. NOTE: This also means the fund balance does not need to be reserved for Transportation Aid.

The Superintendent, Principals and Central Office Administrators used the projected student census for next year throughout the budget process and in making the latest staffing recommendations. We also considered the policy for class size minimums and maximums, student needs and common scheduling for the elementary schools. Using this information, we believe this budget accurately reflects the staffing needs for next year. Should there be a large influx or departure of students, we will apprise the board prior to the April 1 2021 contract notification date.

Per the board's request, we have included more information regarding FTE's on the budget summary page. Using the feedback we have received so far, we have also provided more clarity on the summary page and in the detailed report. Please see the separate section in this packet regarding the fund balance reservations.

We will discuss the budget in more detail at the Finance Committee and School Board meetings next week.

### **Cares Relief Fund(CRF) Grants**

Lori Bibeau has been busy writing Cares Relief Fund grants to support the Washington Central unanticipated costs due to the pandemic. Lori has not yet applied for the ESSER grant as it will support expenses beyond December 30, 2020. All of these grants were awarded retroactive to March 2020. This means that last year's financial reports were reopened to account for the final grant awards. The auditors are working with us to finalize last year with this new information. This has resulted in delays in the audit report.

Based on this work, we have been awarded the following grants which end on December 30, 2020:

• Summer Food Program-CRF	\$ 50,626.00
• Food Service Equipment –CRF	\$ 80,900.66
• Efficiency Vermont-CRF	\$ 906,512.00
• Cares Relief Fund	\$3,045,220.14
○ Combined Total	\$4,083,258.80

We have until January-February 2021 to submit final invoices and reports to the various agencies. Once this work is complete, we anticipate sharing a final accounting with the board in February 2021.



**FUND BALANCE-Reserve for Budget 21-22 items-a total of \$689k so far**

In summary, we recommend utilizing the fund balance for one-time items or for items that may receive future Cares Relief Grant Funds.

**Early Retirement-Reserve \$499k**

- Pay the first installment of the Early Retirement expense using fund balance in FY 20-21. The District has used this strategy before which involves moving the payments from September to June for the following reasons:
  - To save a one-time health insurance expense (\$67k) in next year's budget.
  - The final year savings (\$144k) would occur in Budget FY 2023 versus Budget FY 2024.
  - Utilize fund balance to support the Budget 21-22 in the amount of \$144k.
  - Utilize fund balance to support the Budget 22-23 in the amount of \$144k.
  - Budget FY 23-24-Both the expense and Fund Balance will be removed from the budget for a net effect of \$0.

**COVID-19 Related Expenses-Reserve \$190k.**

- At this time, we do not know if there will be additional COVID-19(Cares Relief) Funds for eligible expenses. Based on this year, if expenses are budgeted for, they are not eligible for reimbursement using Federal funds. Therefore, we recommend Fund Balance be reserved for new expenses related to COVID-19. Please note: estimates still need to be prepared for sanitation and Personal Protective Equipment (PPE).
- 2.0 FTE (Nurses and the COVID Coordinator) are no longer included in the Draft #3 budget.

**Building Repair and Maintenance Expenses-Reserve Amount TBD**

**Strategic planning process-Reserve Amount TBD**

**Curriculum Management Review Recommendations-Reserve Amount TBD**

**Capital Fund Transfer-Transfer Amount TBD**

**Tuition Refund to Sending Towns(Unknown) -Reserve Amount TBD**

**Fund Balance and Budget Next Steps**

The Fund Balance provides an opportunity for one-time expenses or for unknown items. The above noted items with a TBD (To Be Determined) will need more time to prepare estimates. The updated fund balance sheet that follows reflects the reservations above and the latest information available.

# WCUUSD Budget FY2021-2022 CHANGE SUMMARY

Draft 3

	30-Dec-20	ADJUSTED	INCREASE (DECREASE)	BUDGET % CHANGE	BUDGET 2022
<b>Yellow= Updated Information</b>					
<b>SALARIES AND BENEFITS</b>					
<b>Negotiated Items</b>					
Salary Estimate			\$565,877	1.60%	
Benefits Related to Salary Estimate			\$56,588	0.16%	
Health Insurance @ 9.6% Increase with current coverage, HRA Adjustment			\$81,626	0.23%	
Miscellaneous Benefit Changes			-\$19,452	-0.05%	
<b>SUBTOTAL NEGOTIATED ITEMS</b>			<b>\$684,639</b>	<b>1.93%</b>	
<b>Other Staffing Changes</b>					
Staffing Changes-Includes Unfilled Early Retirement 4.4FTE's			-\$390,518	-1.10%	
Staffing Changes FY 21-Primarily Unfilled positions due to attrition 6.3FTE's			-\$476,165	-1.34%	
Staffing Transferred to Grant Funding 2.3 FTE's			-\$164,336	-0.46%	
Salary and Benefit Savings FY 21-Primarily Health and Staff Turnover			-\$149,086	-0.42%	
Covid Coordinator & Full-time Nurses-Grant/Fund Balance 1.9 FTE's			\$0	0.00%	
Special Education Programs-Addl. Staffing 6.71 FTE's ESP			\$272,163	0.77% *See Revenues Below	
Academic, SPED & Operation of Plant Programs-New Staffing 2.75 FTE's			\$281,476	0.79%	
<b>SUBTOTAL OTHER STAFFING CHANGES</b>			<b>-\$626,466</b>	<b>-1.77%</b>	
<b>TOTAL SALARY &amp; BENEFITS</b>		<b>\$24,928,979</b>	<b>\$58,173</b>	<b>0.16%</b>	<b>\$24,987,152</b>
<b>NONSALARY ITEMS</b>					
Fund Transfer Food Program-Draft #3			\$0	0.00%	
Technology Services-Erate Income			-\$44,679	-0.13%	
Operation of Plant-Repair and Maintenance(Previously Capital)			\$100,000	0.28%	
Technical Education Tuition(Using current year +2%)			\$10,125	0.03%	
Transportation Services			\$44,842	0.13%	
School-wide Budget update			-\$76,909	-0.22%	
School-wide Expenses-Prek Services			-\$96,105	-0.27%	
Special Education Programs-State Placed/504 Students(without Case Mgmt)			-\$238,303	-0.67% *See Revenues Below	
Special Education Programs-Tuition & Prof Svcs			-\$203,011	-0.57% *See Revenues Below	
<b>TOTAL NONSALARY-w/o OTHER ITEMS</b>		<b>\$8,553,677</b>	<b>-\$504,040</b>	<b>-1.42%</b>	<b>\$8,049,637</b>
<b>SUBTOTAL BASE BUDGET INCREASE</b>		<b>\$33,482,656</b>	<b>-\$445,867</b>	<b>-1.26%</b>	<b>\$33,036,789</b>
<b>OTHER ITEMS</b>					
Debt Service-Bond Payment		\$1,241,324	-\$18,164	-0.05%	\$1,223,160
Capital Fund -Transfer		\$706,522	\$18,478	0.05%	\$725,000
<b>TOTAL OTHER ITEMS</b>		<b>\$1,947,846</b>	<b>\$314</b>	<b>0.00%</b>	<b>\$1,948,160</b>
<b>Combined Total WCUUSD Expenses</b>		<b>\$35,430,502</b>	<b>-\$445,553</b>	<b>-1.26%</b>	<b>\$34,984,949</b>
<b>Revenues that Offset Expense Increases(Decreases):</b>					
Tuition Income-Level Budget @9 Less Students(4 FY21, 5 FY22)			-\$185,843	-0.52%	
Small Schools Grant			\$28,866	0.08%	
Miscellaneous Income-ERATE See Exp			-\$44,679	-0.13%	
Miscellaneous Income-u32			-\$7,000	-0.02%	
Special Education Reimbursements			-\$37,004	-0.10% *See Expenses Above	
Transportation Aid-COVID			\$11,511	0.03%	
Fund Balance to Support Early Retirement for Budget FY 22			\$144,000	0.41%	
<b>Subtotal Revenues</b>			<b>-\$90,149</b>	<b>-0.25%</b>	
<b>Net Impact on Taxes</b>			<b>-\$355,404</b>	<b>-1.00%</b>	

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

Draft 3

## BUDGET 2021-2022 VS BUDGET 2020-2021

						%
<u>DESCRIPTION</u>	<u>Actual 2020</u>	<u>BUDGET 2021</u>	<u>PROJECTED 2021</u>	<u>BUDGET 2022</u>	<u>Increase(Decrease)</u>	<u>Budget22/ Budget 21</u>
<b>REVENUES</b>						
TUITION-SCHOOL DISTRICTS & INDIVIDUALS	\$1,081,930	\$1,094,311	\$1,011,703	\$908,468	-\$185,843	
INVESTMENT EARNINGS INTEREST	\$354,463	\$283,755	\$229,975	\$283,755	\$0	
MISCELLANEOUS INCOME-OTHER	\$305,289	\$315,118	\$451,618	\$263,440	-\$51,679	
EDUC. SPENDING REVENUES	\$27,091,430	\$28,137,890	\$28,137,890	\$27,782,486	-\$355,404	
MISC STATE REIMBURSEMENTS	\$909,141	\$772,663	\$3,119,005	\$813,040	\$40,377	
SPED EXPENDITURE REIMBURSEMENT	\$4,321,332	\$4,826,765	\$4,487,765	\$4,789,761	-\$37,005	
<b>SUBTOTAL REVENUES</b>	<b>\$34,063,585</b>	<b>\$35,430,502</b>	<b>\$37,437,956</b>	<b>\$34,840,949</b>	<b>-\$589,553</b>	
FUND BALANCE	\$1,941,291	\$0	\$0	\$144,000	\$144,000	
<b>TOTAL REVENUES</b>	<b>\$36,004,876</b>	<b>\$35,430,502</b>	<b>\$37,437,956</b>	<b>\$34,984,949</b>	<b>-\$445,553</b>	<b>-1.26%</b>
<b>EXPENSES</b>						
<b>INSTRUCTIONAL SERVICES</b>						
SALARIES	\$7,868,446	\$8,494,048	\$8,323,814	\$8,257,994	-\$236,054	
MISCELLANEOUS BENEFITS	\$2,317,170	\$2,625,939	\$2,536,310	\$2,432,828	-\$193,111	
TUITION REIMBURSEMENT	\$160,237	\$197,042	\$197,042	\$193,962	-\$3,080	
PROFESSIONAL EDUCATION SVC	\$43,746	\$73,263	\$73,263	\$62,795	-\$10,468	
TUITION TO OTHER SCHOOL DISTRICTS	\$475,755	\$506,668	\$506,268	\$516,390	\$9,722	
TRAVEL	\$10,585	\$14,700	\$15,100	\$14,100	-\$600	
GENERAL SUPPLIES	\$195,450	\$276,105	\$285,605	\$240,913	-\$35,192	
BOOKS AND PERIODICALS	\$26,504	\$83,593	\$74,390	\$56,484	-\$27,109	
EQUIPMENT	\$6,223	\$64,000	\$64,000	\$49,901	-\$14,099	
DUES AND FEES	\$2,999	\$700	\$700	\$1,200	\$500	
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>\$11,107,115</b>	<b>\$12,336,058</b>	<b>\$12,076,492</b>	<b>\$11,826,567</b>	<b>-\$509,491</b>	<b>-4.13%</b>
<b>PRESCHOOL PROGRAM</b>						
SALARIES	\$375,148	\$366,368	\$351,002	\$341,908	-\$24,460	
MISCELLANEOUS BENEFITS	\$109,184	\$100,318	\$117,464	\$107,887	\$7,569	
TUITION REIMBURSEMENT	\$1,675	\$4,331	\$4,331	\$0	-\$4,331	
PROFESSIONAL EDUCATION SVC	\$50,727	\$112,927	\$120,952	\$13,000	-\$99,927	
TUITION TO PRIVATE SCHOOLS	\$180,066	\$148,325	\$144,690	\$148,512	\$187	
GENERAL SUPPLIES	\$11,932	\$7,915	\$7,915	\$7,715	-\$200	
<b>TOTAL PRESCHOOL PROGRAM</b>	<b>\$728,732</b>	<b>\$740,184</b>	<b>\$746,354</b>	<b>\$619,022</b>	<b>-\$121,162</b>	<b>-16.37%</b>
<b>GUIDANCE SERVICES</b>						
SALARIES	\$745,719	\$773,088	\$723,423	\$722,337	-\$50,751	
MISCELLANEOUS BENEFITS	\$245,850	\$270,590	\$264,474	\$255,213	-\$15,377	
TUITION REIMBURSEMENT	\$2,739	\$3,575	\$3,575	\$1,125	-\$2,450	
GENERAL SUPPLIES	\$26,954	\$34,200	\$34,200	\$32,550	-\$1,650	
BOOKS AND PERIODICALS	\$450	\$2,260	\$2,260	\$1,010	-\$1,250	
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$1,021,712</b>	<b>\$1,083,713</b>	<b>\$1,027,932</b>	<b>\$1,012,235</b>	<b>-\$71,478</b>	<b>-6.60%</b>

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

Draft 3

## BUDGET 2021-2022 VS BUDGET 2020-2021

%

Budget22/  
Budget 21

## DESCRIPTION

Actual 2020 BUDGET 2021 PROJECTED 2021 BUDGET 2022 Increase(Decrease)

## HEALTH SERVICES

SALARIES	\$323,018	\$340,061	\$335,365	\$348,269	\$8,208
MISCELLANEOUS BENEFITS	\$128,100	\$139,871	\$149,070	\$149,455	\$9,584
TUITION REIMBURSEMENT	\$4,100	\$2,300	\$2,300	\$0	-\$2,300
TECHNICAL SERVICES	\$120	\$550	\$562	\$550	\$0
GENERAL SUPPLIES	\$3,993	\$6,535	\$6,535	\$7,135	\$600
BOOKS AND PERIODICALS	\$496	\$933	\$933	\$845	-\$88
<b>TOTAL HEALTH SERVICES</b>	<b>\$459,827</b>	<b>\$490,250</b>	<b>\$494,765</b>	<b>\$506,254</b>	<b>\$16,004</b>

3.26%

## LIBRARY SERVICES

SALARIES	\$336,130	\$350,669	\$341,951	\$328,725	-\$21,944
MISCELLANEOUS BENEFITS	\$106,714	\$116,849	\$112,084	\$106,774	-\$10,075
TUITION REIMBURSEMENT	\$2,968	\$5,400	\$5,400	\$1,300	-\$4,100
GENERAL SUPPLIES	\$10,895	\$19,901	\$19,901	\$15,895	-\$4,006
BOOKS AND PERIODICALS	\$43,545	\$50,658	\$50,658	\$52,108	\$1,450
<b>TOTAL LIBRARY SERVICES</b>	<b>\$500,252</b>	<b>\$543,477</b>	<b>\$529,994</b>	<b>\$504,802</b>	<b>-\$38,675</b>

-7.12%

## CURRICULUM SERVICES

SALARIES	\$151,657	\$305,499	\$195,212	\$295,465	-\$10,034
MISCELLANEOUS BENEFITS	\$14,129	\$76,007	\$17,894	\$50,446	-\$25,561
TUITION REIMBURSEMENT	\$4,602	\$8,000	\$12,500	\$13,000	\$5,000
PURCHASED PROF & TECHNICAL SERVICES	\$583	\$0	\$0	\$0	\$0
TRAVEL	\$988	\$2,500	\$2,500	\$2,500	\$0
GENERAL SUPPLIES	\$461	\$5,000	\$12,676	\$5,000	\$0
BOOKS AND PERIODICALS	\$685	\$1,200	\$1,200	\$1,200	\$0
DUES AND FEES	\$2,529	\$1,000	\$1,000	\$1,000	\$0
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$175,634</b>	<b>\$399,206</b>	<b>\$242,982</b>	<b>\$368,611</b>	<b>-\$30,595</b>

-7.66%

## INSTRUCTIONAL -RELATED TECHNOLOGY SVCS

SALARIES	\$467,477	\$518,692	\$524,145	\$530,764	\$12,072
MISCELLANEOUS BENEFITS	\$97,058	\$104,089	\$96,072	\$111,723	\$7,634
TUITION REIMBURSEMENT	\$0	\$8,600	\$6,100	\$7,500	-\$1,100
TECHNOLOGY RELATED R&M	\$39,421	\$32,516	\$32,516	\$32,516	\$0
RENTALS AND LEASES-COPIER	\$31,742	\$50,700	\$55,200	\$50,700	\$0
COMMUNICATIONS	\$111,555	\$136,400	\$134,400	\$131,500	-\$4,900
SUPPLIES-TECHN RELATED	\$28,331	\$36,300	\$36,300	\$36,300	\$0
SUPPLIES-TECHN RELATED-SOFTWARE	\$49,110	\$234,324	\$240,014	\$300,000	\$65,676
EQUIPMENT/FINANCIAL SOFTWARE	\$403,684	\$324,250	\$324,250	\$280,000	-\$44,250
<b>TOTAL INSTR REL-TECHNOLOGY SVCS</b>	<b>\$1,228,378</b>	<b>\$1,445,871</b>	<b>\$1,448,997</b>	<b>\$1,481,003</b>	<b>\$35,132</b>

2.43%

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

Draft 3

## BUDGET 2021-2022 VS BUDGET 2020-2021

%

Budget22/  
Budget 21

## DESCRIPTION

Actual 2020 BUDGET 2021 PROJECTED 2021 BUDGET 2022 Increase(Decrease)

## BOARD OF EDUCATION SVCS.

SALARIES	\$19,985	\$27,964	\$27,964	\$28,155	\$191
MISCELLANEOUS BENEFITS	\$1,956	\$2,624	\$2,624	\$2,639	\$15
OFFICIAL SVC TAX COLLECT.	\$10,639	\$0	\$0	\$0	\$0
LEGAL SERVICES	\$42,815	\$25,850	\$25,850	\$25,850	\$0
INSURANCE	\$95,651	\$99,832	\$99,832	\$101,829	\$1,997
ADVERTISING	\$3,878	\$10,700	\$10,700	\$7,900	-\$2,800
GENERAL SUPPLIES	\$17,870	\$25,200	\$24,964	\$25,200	\$0
DUES AND FEES	\$225	\$15,765	\$15,765	\$15,765	\$0
COVID-19 EXPENSES	\$111,847	\$0	\$2,317,476	\$0	\$0
<b>TOTAL BOARD OF EDUCATION SVCS.</b>	<b>\$304,866</b>	<b>\$207,935</b>	<b>\$2,525,175</b>	<b>\$207,338</b>	<b>-\$597</b>

-0.29%

## SUPERINTENDENT SERVICES

SALARIES	\$347,704	\$343,935	\$336,891	\$319,097	-\$24,838
MISCELLANEOUS BENEFITS	\$126,552	\$133,876	\$132,064	\$113,522	-\$20,354
TUITION REIMBURSEMENT	\$3,528	\$16,000	\$16,000	\$11,000	-\$5,000
PURCHASED PROF & TECHNICAL SERVICES	\$9,049	\$21,200	\$21,200	\$21,200	\$0
COMMUNICATIONS-POSTAGE	\$4,444	\$5,500	\$5,500	\$5,500	\$0
PRINTING AND BINDING	\$0	\$1,500	\$1,500	\$1,500	\$0
TRAVEL	\$6,309	\$4,000	\$4,000	\$4,000	\$0
GENERAL SUPPLIES	\$18,618	\$19,857	\$19,857	\$19,857	\$0
BOOKS AND PERIODICALS	\$683	\$1,800	\$1,800	\$1,800	\$0
DUES AND FEES	\$5,150	\$7,000	\$7,000	\$7,000	\$0
<b>TOTAL SUPERINTENDENT SERVICES</b>	<b>\$522,037</b>	<b>\$554,668</b>	<b>\$545,812</b>	<b>\$504,476</b>	<b>-\$50,192</b>

-9.05%

## OFFICE OF THE PRINCIPAL

SALARIES	\$1,332,742	\$1,417,005	\$1,415,271	\$1,454,637	\$37,632
MISCELLANEOUS BENEFITS	\$447,133	\$492,589	\$516,096	\$527,214	\$34,625
TUITION REIMBURSEMENT	\$11,764	\$21,200	\$21,200	\$22,000	\$800
PURCHASED PROF & TECHNICAL SERVICES	\$27,705	\$17,625	\$17,625	\$11,800	-\$5,825
COMMUNICATIONS-POSTAGE	\$14,181	\$17,960	\$17,960	\$17,460	-\$500
TRAVEL	\$4,332	\$5,100	\$5,100	\$4,800	-\$300
GENERAL SUPPLIES	\$44,473	\$43,410	\$43,410	\$43,410	\$0
DUES AND FEES	\$12,692	\$7,475	\$7,475	\$8,150	\$675
<b>TOTAL OFFICE OF THE PRINCIPAL</b>	<b>\$1,895,022</b>	<b>\$2,022,364</b>	<b>\$2,044,137</b>	<b>\$2,089,471</b>	<b>\$67,107</b>

3.32%

## FISCAL SERVICES

SALARIES	\$368,142	\$369,901	\$380,805	\$359,558	-\$10,343
MISCELLANEOUS BENEFITS	\$114,456	\$117,047	\$118,140	\$111,254	-\$5,793
TUITION REIMBURSEMENT	\$4,855	\$6,000	\$6,000	\$6,000	\$0
PURCHASED PROF & TECHNICAL SERVICES	\$30	\$5,500	\$5,500	\$5,500	\$0
COMMUNICATIONS-POSTAGE	\$47,300	\$36,800	\$36,800	\$36,800	\$0
TRAVEL	\$3,148	\$2,000	\$2,000	\$2,000	\$0
GENERAL SUPPLIES	\$4,255	\$1,300	\$1,300	\$1,300	\$0
DUES AND FEES	\$489	\$750	\$750	\$750	\$0
INTEREST ON SHORT-TERM DEBT	\$266,486	\$262,925	\$209,145	\$262,925	\$0
<b>TOTAL FISCAL SERVICES</b>	<b>\$809,161</b>	<b>\$802,223</b>	<b>\$760,440</b>	<b>\$786,087</b>	<b>-\$16,136</b>

-2.01%

## WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT

Draft 3

## BUDGET 2021-2022 VS BUDGET 2020-2021

DESCRIPTION	Actual 2020	BUDGET 2021	PROJECTED 2021	BUDGET 2022	Increase(Decrease)	% Budget22/ Budget 21
<b>OPERATION AND MAINT.PLANT</b>						
SALARIES	\$1,173,957	\$1,216,821	\$1,225,261	\$1,359,061	\$142,240	
MISCELLANEOUS BENEFITS	\$365,771	\$414,365	\$445,841	\$493,111	\$78,746	
UTILITY SERVICES	\$56,344	\$42,350	\$44,500	\$44,950	\$2,600	
CLEANING SERVICES	\$77,753	\$87,355	\$81,580	\$77,580	-\$9,775	
REPAIR AND MAINTENANCE SERVICES &PROP	\$169,605	\$189,892	\$193,005	\$289,005	\$99,113	
TRAVEL/GAS &BOTTLED GAS	\$3,802	\$10,640	\$11,804	\$8,804	-\$1,836	
GENERAL SUPPLIES	\$178,646	\$143,294	\$143,294	\$145,794	\$2,500	
ELECTRICITY	\$256,081	\$314,220	\$314,600	\$290,700	-\$23,520	
OIL	\$97,408	\$111,440	\$109,896	\$123,896	\$12,456	
OTHER ENERGY-WOOD CHIPS / WOOD PELLETS	\$100,385	\$121,129	\$121,129	\$110,129	-\$11,000	
EQUIPMENT	\$16,990	\$20,600	\$20,600	\$23,600	\$3,000	
<b>TOTAL OPER. AND MAINT.PLANT</b>	<b>\$2,496,742</b>	<b>\$2,672,106</b>	<b>\$2,711,510</b>	<b>\$2,966,630</b>	<b>\$294,524</b>	<b>11.02%</b>
<b>STUDENT TRANSPORTATION SV</b>						
STUDENT TRANSPORTATION SV	\$1,285,046	\$1,494,718	\$1,494,718	\$1,539,560	\$44,841	
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$1,285,046</b>	<b>\$1,494,718</b>	<b>\$1,494,718</b>	<b>\$1,539,560</b>	<b>\$44,841</b>	<b>3.00%</b>
<b>STUDENT TRANS-OTHER</b>						
STUDENT TRANS-FIELD TRIPS	\$37,522	\$44,805	\$44,805	\$45,105	\$300	
<b>TOTAL STUDENT TRANS-OTHER</b>	<b>\$37,522</b>	<b>\$44,805</b>	<b>\$44,805</b>	<b>\$45,105</b>	<b>\$300</b>	<b>0.67%</b>
<b>DEBT SERVICE</b>						
REDEMPTION OF PRINCIPAL	\$1,376,690	\$926,910	\$926,910	\$927,136	\$226	
INTEREST LONG TERM DEBT	\$288,507	\$314,414	\$314,414	\$296,024	-\$18,390	
<b>TOTAL DEBT SERVICE</b>	<b>\$1,665,197</b>	<b>\$1,241,324</b>	<b>\$1,241,324</b>	<b>\$1,223,160</b>	<b>-\$18,164</b>	<b>-1.46%</b>
<b>FUND TRANSFER OUT</b>						
FUND TRANSFER-CAPITAL	\$1,116,012	\$706,522	\$706,522	\$725,000	\$18,478	
FUND TRANSFER-FOOD SERVICE	\$109,403	\$149,115	\$149,115	\$149,115	\$0	
FUND TRANSFER-COMMUNITY CONNECTIONS	\$0	\$40,000	\$40,000	\$40,000	\$0	
<b>TOTAL TRANSFER TO OTHER FUNDS</b>	<b>\$1,225,415</b>	<b>\$895,637</b>	<b>\$895,637</b>	<b>\$914,115</b>	<b>\$18,478</b>	<b>2.06%</b>
<b>SUPPORT PROGRAMS-SPECIAL EDUCATION</b>						
STATE PLACED STUDENT COSTS INCLUDES 504	\$363,250	\$508,303	\$247,069	\$270,000	-\$238,303	
SPECIAL EDUCATION PROGRAMS	\$3,646,400	\$4,131,241	\$3,911,438	\$4,301,233	\$169,992	
EXTRAORDINARY PROGRAM	\$1,266,998	\$1,477,928	\$1,452,735	\$1,529,214	\$51,286	
SUMMER PROGRAM	\$120,405	\$124,418	\$43,220	\$110,146	-\$14,272	
ZENITH(WITHOUT CLASSROOM TEACHERS)	\$164,727	\$196,056	\$173,078	\$167,080	-\$28,976	
PSYCHOLOGICAL SERVICES(INCL SUMMER PROG)	\$144,308	\$158,653	\$166,444	\$168,526	\$9,873	
SLP SERVICES	\$506,571	\$536,681	\$531,802	\$534,706	-\$1,975	
OT SERVICES	\$26,894	\$33,492	\$31,878	\$28,780	-\$4,712	
PT SERVICES	\$0	\$10,500	\$10,500	\$10,500	\$0	
TRANSPORTATION(NOT SUMMER)	\$54,961	\$69,179	\$69,179	\$58,179	-\$11,000	
<b>TOTAL SUPPORT PROGRAMS-SPECIAL EDUCATION</b>	<b>\$6,294,514</b>	<b>\$7,246,451</b>	<b>\$6,637,343</b>	<b>\$7,178,364</b>	<b>-\$68,087</b>	<b>-0.94%</b>

## BUDGET 2021-2022 VS BUDGET 2020-2021

DESCRIPTION	Actual 2020	BUDGET 2021	PROJECTED 2021	BUDGET 2022	Increase(Decrease)	% Budget22/ Budget 21
<b>SPED ADMINISTRATION</b>						
SALARIES	\$256,087	\$240,447	\$292,529	\$298,730	\$58,283	
MISCELLANEOUS BENEFITS	\$77,744	\$82,194	\$69,613	\$71,785	-\$10,409	
TUITION REIMBURSEMENT	\$4,561	\$7,000	\$7,000	\$7,000	\$0	
INSURANCE	\$3,500	\$3,500	\$3,500	\$3,500	\$0	
COMMUNICATIONS	\$4,775	\$4,775	\$4,775	\$4,775	\$0	
ADVERTISING	\$243	\$500	\$500	\$500	\$0	
TRAVEL	\$1,117	\$2,450	\$2,450	\$2,450	\$0	
SUPPLIES	\$3,848	\$5,300	\$5,300	\$4,446	-\$854	
SUPPLIES-SOFTWARE	\$5,654	\$4,800	\$4,800	\$6,000	\$1,200	
DUES AND FEES	\$610	\$600	\$600	\$645	\$45	
<b>TOTAL SPED ADMINISTRATION</b>	<b>\$358,139</b>	<b>\$351,566</b>	<b>\$391,067</b>	<b>\$399,831</b>	<b>\$48,265</b>	<b>13.73%</b>
<b>SUBTOTAL SPECIAL EDUCATION PROGRAMS</b>	<b>\$6,652,653</b>	<b>\$7,598,017</b>	<b>\$7,028,410</b>	<b>\$7,578,195</b>	<b>-\$19,822</b>	<b>-0.26%</b>
<b>ENGLISH LANGUAGE LEARNER</b>						
SALARIES	\$56,769	\$57,550	\$57,550	\$59,277	\$1,727	
MISCELLANEOUS BENEFITS	\$16,093	\$24,925	\$35,323	\$27,140	\$2,215	
TUITION REIMBURSEMENT	\$0	\$0	\$1,000	\$1,000	\$1,000	
TRAVEL	\$1,373	\$933	\$1,000	\$1,000	\$67	
<b>TOTAL ENGLISH LANGUAGE LEARNER</b>	<b>\$74,235</b>	<b>\$83,408</b>	<b>\$94,873</b>	<b>\$88,417</b>	<b>\$5,009</b>	<b>6.01%</b>
<b>CO-CURRICULAR ACTIVITIES</b>						
MISCELLANEOUS EXPENSES	\$637,875	\$774,537	\$771,687	\$723,902	-\$50,635	
<b>TOTAL COCURRICULAR ACTIVITIES</b>	<b>\$637,875</b>	<b>\$774,537</b>	<b>\$771,687</b>	<b>\$723,902</b>	<b>-\$50,635</b>	<b>-6.54%</b>
<b>TOTAL EXPENSES</b>	<b>\$32,827,421</b>	<b>\$35,430,502</b>	<b>\$36,726,044</b>	<b>\$34,984,949</b>	<b>-\$445,553</b>	<b>-1.26%</b>

**Washington Central Unified Union School District  
FUND BALANCE SUMMARY  
Fiscal Year 2020-2021**

**COVID-Cares Relief Fund(CRF)-To Be Determined  
Illustration Using Budget FY 21-22 Draft #3**

NOTE: Fund Balance available to the School Board is the "After Audit Beginning Balance". The Projected Ending Fund Balance is an estimate using the current information. This amount becomes final after the school year ends and the audit is completed.

**KEY: Increase (Decrease) to Fund Balance**

**GENERAL FUND (1)**

Beginning Fund Balance-Reserved for Operations:		Month of Update
Reserved for Operations	July 2020	\$2,510,525
<b>Total Beginning Fund Balance-Reserved for Operations(A)</b>		<b>\$2,510,525</b>

Revenues Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Income	Sept 2020		-\$53,780	* See Expenses Below
Miscellaneous Income-Rumney Outdoor Learning	Sept & Nov 2020		\$11,500	* See Expenses Below
Tuition Income(4 less Full-time students than budgeted)	Oct 2020		-\$82,608	
Small Schools Grant	Oct 2020		\$28,866	
Special Education Reimbursements	Nov 2020		-\$304,888	* See Expenses Below
Miscellaneous Income-Dental Transfer-Per Board Action December 16	Dec 2020		\$125,000	
Special Education Reimbursements	Dec 2020		-\$34,112	* See Expenses Below
Education Spending-Repurposed using CRF	Dec 2020		\$0	
<b>CARES RELIEF FUND-COVID Reimbursement-AOE</b>	Dec 2020		<b>\$1,410,964</b>	* See Expenses Below
<b>CARES RELIEF FUND-COVID Reimbursement-Efficiency Vermont</b>	Dec 2020		<b>\$906,512</b>	* See Expenses Below

<b>TOTAL REVENUES(B)</b>	<b>\$35,430,502</b>	<b>\$2,007,454</b>	<b>\$37,437,956</b>
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Expense Changes:		BUDGET 2021	CHANGE	PROJECTED 2021
Interest Expense	Sept 2020		\$53,780	*See Revenues Above
Program Costs-Rumney Outdoor Learning	Sept & Nov 2020		-\$11,500	*See Revenues Above
School-wide Payroll Update-Unfilled Positions	Oct 2020		\$221,629	
School-wide Payroll Update-Budgeted Position Charged to Grant	Oct 2020		\$37,340	
School-wide Payroll Update-Health Insurance Savings	Oct 2020		\$74,365	
School-wide Payroll Update-Staffing Turnover Savings	Oct 2020		\$77,227	
Special Education Programs	Nov 2020		\$539,135	*See Revenues Above
Special Education Programs	Nov 2020		\$29,958	*See Revenues Above
<b>CARES COVID Instructional, Support and Related Expenses-AOE</b>	Dec 2020		<b>-\$1,410,964</b>	*See Revenues Above
<b>CARES COVID Air quality, Isolation Rooms-Efficiency Vermont</b>	Dec 2020		<b>-\$906,512</b>	*See Revenues Above

<b>TOTAL EXPENSES(C)</b>	<b>\$35,430,502</b>	<b>-\$1,295,542</b>	<b>\$36,726,044</b>
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<b>CURRENT YEAR OPERATIONS-REVENUE LESS EXPENSES (B-C)=D</b>	<b>\$711,912</b>
<b>BEGINNING BALANCE + CURRENT YEAR OPERATIONS(A+D)=E</b>	<b>\$3,222,437</b>

**Other board considerations for Fund Balance(F):**

Possible reserve for Transportation Aid -Budget FY 21-22-Not Needed	\$0
Early Retirement First Installment and Health Insurance-June 2021	-\$211,136
Reserve for Budget Items-FY 21-22-Early Retirement	-\$144,000
Reserve for Budget Items-FY 22-23-Early Retirement	-\$144,000
Reserve for COVID-19 Coordinator and FT Nurses(2.0FTE)	-\$190,004
Reserve COVID-19-Sanitation and PPE-Amt TBD	\$0
Reserve for Operation of Plant-U-32 Maintenance-Amt TBD	\$0
Reserve Strategic Plan & Curriculum Management Review-Amt TBD	\$0
Possible transfer to Capital Fund-Amount TBD	\$0
Possible Tuition Refund-Amount TBD	\$0

**Subtotal Board Considerations** **-\$689,140**

**PROJECTED ENDING BALANCE-Reserved For Operations(E+F)=G** **\$2,533,297**

Note: Target Fund Balance at 2% of current year budget **\$708,610**

**Amount Available Beyond the 2% Target** **\$1,824,687**

**Other Reserved Items:**

Reserved for Technology Equipment	\$357,928
Reserved for Fiscal Software & Related Costs-Includes Interest Income	\$309,000
	\$0
<b>Subtotal Reserved Items (G)</b>	<b>\$666,928</b>



**Washington Central Unified Union School District**  
**Budget 2021-2022**

Uses AOE Final Tax Information June & November 2020

**How to Calculate Tax Rates**

**Draft #3**

Final Information FY 20-21	Incr % Budget 22 vs Budget 21
\$35,430,502	-1.26%
\$283,755	
\$1,094,291	
\$315,117	
\$772,664	
\$4,826,785	
\$0	
\$7,292,612	-1.24%
\$28,137,890	-1.26%
1440.65	-1.27%
	Incr % Per Eq Pupil
\$19,531	0.01%
\$10,998	-2.14%
TAX INCR (DECR)	
177.59%	
\$1.776	\$0.039
FY20-21Tax Rate W/ CLA	Increase/ (Decrease)
\$1.723	-\$0.054
\$1.857	\$0.075
\$1.893	\$0.034
\$1.795	\$0.098
\$1.770	\$0.053

<b>TOTAL BUDGETED EXPENDITURES -Date to finalized- January 2021</b>			<b>\$34,984,949</b>	<b>A</b>
<b>LESS OFFSETTING REVENUES-per State formula:</b>				
Interest Income			\$283,755	
Tuition-School Districts and Individuals			\$908,448	
Miscellaneous Income -Other			\$263,438	
Miscellaneous State Reimbursements			\$813,041	
Special Education Reimbursements			\$4,789,781	
Fund Balance			\$144,000	
<b>TOTAL OFFSETTING REVENUES</b>			<b>\$7,202,463</b>	<b>B</b>
<b>LOCAL EDUCATION SPENDING</b>			<b>\$27,782,486</b>	<b>A-B=C</b>
<b>EQUALIZED PUPILS-per state report June 2020 AOE</b>			<b>1422.30</b>	<b>D</b>
Two year average, HS weighted, .94931 state wtd- Information received Dec 15				
<b>LOCAL SPENDING PER EQ PUPIL</b>			<b>\$19,533</b>	<b>C/D=E</b>
<b>Property Yield Per \$1.00 Tax Rate-Draft December 1</b>			<b>\$10,763</b>	<b>F</b>
<b>Spending Adjustment</b>			<b>181.49%</b>	<b>E/F=G</b>
<b>Equalized Tax Rate \$1.00</b>			<b>\$1.8149</b>	
<b>Using Equalized Tax Rate Divide By Common Level of Appraisal</b>	<b>Common Level Of Appraisal(CLA)- December 31</b>	<b>FY21-22Tax Rate W/ CLA</b>		
Berlin	108.77%	\$1.669		
Calais	93.93%	\$1.932		
East Montpelier	94.18%	\$1.927		
Middlesex	95.89%	\$1.893		
Worcester	99.55%	\$1.823		

**How to Calculate the Excess Spending Formula**

<b>Excess Spending Formula</b>		
Debt Allocation-per formula	\$1,116,994	
Capital Fund Transfer pending AOE	\$725,000	
Special Education over \$60k-@10%	\$43,506	
New Teachers Retirement Assessment	\$129,892	
<b>Subtotal Reductions per Excess Spending Formula</b>	<b>\$2,015,392</b>	<b>H</b>
Reduction Per Equalized Pupil	\$1,417	H/D=I
WCUUSD Excess Spending Per Equalized Pupil	\$18,116	E-I=J
State Excess Spending Amount Per Eq Pupil-Dec 15th	\$18,789	K
Amount away from Threshold Per Equalized Pupil	\$673	K-I=L
<b>Amount away from Threshold (cut needed)</b>	<b>\$956,501</b>	<b>L*D=M</b>

\$1,129,505
\$0
\$62,119
\$72,384
<b>\$1,264,008</b>
\$877
\$18,654
\$18,756
\$102
<b>\$147,504</b>

**WASHINGTON CENTRAL UNIFIED UNION SCHOOL DISTRICT**  
**WARNING – Draft #2**

The legal voters of the Washington Central Unified Union School District, a municipal corporation consisting of the Towns of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont, are hereby notified and warned to meet in their respective towns at the polling places hereinafter named on Tuesday, March 2, 2021, to vote by Australian ballot on Articles 1 through 9 as outlined below. The polls will open beginning at 8:00 AM in Berlin; 7:00 AM in Calais; 7:00 AM in East Montpelier; 7:00 AM in Middlesex; and 10:00 AM in Worcester. The polls will close in all towns at 7:00 PM.

**ARTICLE 1.** To elect a Clerk for a term of one (1) year.

**ARTICLE 2.** To elect a Treasurer for a term of one (1) year.

**ARTICLE 3.** To elect a Moderator for a term of one (1) year.

**ARTICLE 4.** To elect the following School Directors:

Berlin	One (1) School Director	One (1) Year of a Two (2) Year Term
	One (1) School Director	Three (3) Year Term
Calais	One (1) School Director	Three (3) Year Term
East Montpelier	One (1) School Director	Three (3) Year Term
Middlesex	One (1) School Director	Two (2) Years of a Three (3) Year Term
	One (1) School Director	Three (3) Year Term
Worcester	One (1) School Director	Two (2) Years of a Three (3) Year Term
	One (1) School Director	Three (3) Year Term

**ARTICLE 5.** To fix the annual compensation of the Union School District officers.

Clerk	\$500.00
Treasurer	\$6,600.00
Directors	\$1,000.00 each

**ARTICLE 6.** Shall the voters of the Washington Central Unified Union School District approve the school board to expend \$34,984,949 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$19,533 per equalized pupil. This projected spending per equalized pupil is 0.01% higher than spending for the current year.

**ARTICLE 7.** Shall the School District authorize the Board of School Directors of Washington Central Unified Union School District to hold any audited fund balance as of June 30, 2021 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?

**ARTICLE 8.** Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2021-2022 school year?

### **Polling Places and Times:**

Berlin Municipal Office in Berlin Corners – 8:00 AM - 7:00 PM

Calais Town Hall in Calais – 7:00 AM - 7:00 PM

East Montpelier Elementary School in East Montpelier – 7:00 AM – 7:00 PM

Middlesex Town Office in Middlesex – 7:00 AM – 7:00 PM

Worcester Town Hall in Worcester – 10:00 AM – 7:00 PM

A virtual public hearing will take place at 6:30 PM on March 1, 2021 to provide information on the articles to be voted by Australian Ballot at the municipalities' respective Town Meetings on Tuesday, March 2, 2021.

Upon closing of the polls, the ballots shall be transported and delivered to the Berlin Municipal Office in the Town of Berlin and comingled and counted by members of the Boards of Civil Authority of several towns under the supervision of the Clerk of the Washington Central Unified Union School District.

The legal voters of Washington Central Unified Union School District are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

#### **SCHOOL DIRECTORS**

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Mary Ormsby, Clerk

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C. Scott Thompson, Chair (Calais)

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George Gross (Berlin)

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Flor Diaz Smith, Vice-Chair (East Montpelier)

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Dorothy Naylor (Calais)

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Jonas Eno-Van Fleet, Clerk (Worcester)

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Jaiel Pulskamp (Worcester)

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Diane Nichols-Fleming (Berlin)

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Malinda (Lindy) Johnson (East Montpelier)

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Karoline May (Middlesex)

---

Chris McVeigh (Middlesex)

---

Jill Olson (Middlesex)

---

Kari Bradley (Calais)

---

Stephen Looke (East Montpelier)

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Jonathan Goddard (Berlin)