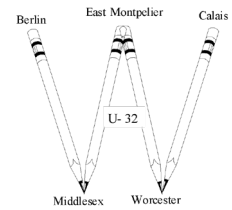


Washington Central Unified Union School District

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

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



**WCUUSD Finance Committee
Meeting Agenda
12.20.23 5:00-6:00 PM
In-Person
U-32
Rm 128/131
930 Gallison Hill Rd
Montpelier, VT**

Virtual Meeting Information

<https://tinyurl.com/5vp97tya>

Meeting ID: 828 9367 8558

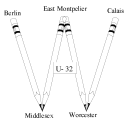
Password:044520

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

1. Call to Order
2. Discussion/Action
 - 2.1. Configuration Study
3. Future Agenda Items
 - 3.1. Next Regular Meeting: January 9, 2023
 - 3.2. Configuration Study Meeting: January 17, 2023

WCUUSD Board Norms - Adopted November 18, 2020

- **Public input** –Notify the community about public forums and opportunities for public comment at board meetings.
- **Community involvement during regular meetings of the board** – Every meeting will include at least one opportunity for public comment. Public comment is an opportunity for board members to listen and ask clarifying questions. If a board member feels a concern raised in public comment warrants further board discussion, they may request that the issue be added to a future agenda.
- **Community dialogue** – The board may periodically schedule community forums that allow for dialogue, questions and answers from the board or the district leadership team.
- **Stay on time** – Start and end on time. The chair may appoint a time-keeper.
- **All voices will be heard** – Every board member gets a chance to speak. Some topics warrant having each board member speak in turn to ensure full representation.
- **Reflection** –To allow time for reflection, the chair and agenda steering committee will plan time for complex or contentious issues to be discussed at more than one meeting before the board votes, except where a decision is urgent.
- **Announcements in reports** – Announcements from the administration will appear in the reports and not as discussion items.
- **Role of the board** – At the end of each board meeting reflect on whether the board remained focused on its policy-making and oversight role during the meeting, rather than operational details that are the responsibility of leadership team.
- **Respect each other** – Listen, allow others to be heard, share concerns, assume positive intentions, be present, celebrate successes.



To: WCUUSD Finance Committee
From: Meagan Roy, Superintendent
Date: December 20, 2023
Re: Information for Configuration Discussion

On December 6th, the full WCUUSD Board engaged in a brainstorming and affinity discussion in order to generate broad-stroke ideas for possible configurations. The Finance committee had completed this protocol at their November meeting and decided that it was important to have the benefit of the full Board's ideas and voices.

The full notes of our discussion can be found in the [draft minutes](#) from the 6th and our [Board Resource Page](#) will have the ORCA recording of the meeting if you would like to listen to the dialogue in full. To facilitate the next discussion, it makes sense for the Board to focus on the summary ideas that were brainstormed and prioritized in answer to the prompt: "Given our focus on robust student programming, sustainability, and keeping the broader community in mind, how might we creatively imagine configurations for the future?" These are organized into three categories - configuration options, opportunities and other:

Configuration Options	Opportunities	Other
Merge elementary schools (10 priority votes) Expand middle school, either at U-32 or in another building (5 priority votes) Specialized schools	Expand early education opportunities at one or more schools (7 priority votes) Community partnerships for programming/ community schools (5 priority votes) Equitable opportunities (4) Repurpose closed buildings to meet community needs Attract families	AM/PM Care for all elementary Equitable SEL opportunities Get input from communities District level mergers

The Board was struck by the alignment between the configuration options proposed by the Finance Committee and the full Board. The Board agreed that the Finance Committee would take time to further debrief the exercise and determine the next best steps.



In addition to the Board discussion, the Leadership Team had an opportunity to discuss and reflect on the December 6th process. The purpose of this discussion was to determine what information they could bring to the Committee to inform their next conversation. In reviewing the configuration study options that were proposed, inclusive of both conversations, the Leadership Team noted that the configuration options were very similar to the options studied in 2014, and it may be useful for the committee to review those documents. The two configuration studies are included in your packet.

Discussion Outcomes:

1. Debrief the full Board discussion and discuss implications for the work of the committee
2. Determine criteria to be used to narrow down which configuration options the committee would like to study

Time	What	How
10 minutes	Debrief	In Rounds: <ul style="list-style-type: none">• Key takeaways from the Board discussion• Questions you still have
20 minutes	Brainstorm criteria	Question: Given our focus on robust student programming, sustainability, and keeping the broader community in mind, what are some criteria to use to help the committee narrow down which configurations to study? Process: <ol style="list-style-type: none">1. Silent brainstorm2. Share, in rounds3. Discuss: what further information would the Board need about these configurations? What would the public need?
20 minutes	Apply criteria to the brainstormed configurations	Identify configurations to share in January
10 minutes	Next steps	

Washington Central Supervisory Union

2014 Efficiency Study

Phase I

Commissioned by the WCSU Executive Committee

&

Presented to the WCSU Full Board: December 3, 2014

Michael R. Deweese, Ed.D.
Branch Schoolhouse Consulting, LLC

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CONTEXT

Overview

The purpose of this study is to offer an inventory of proposed efficiencies, noted as “opportunities” within Washington Central Supervisory Union (WCSU) and its member school districts. For future clarity, this report is framed as “Phase I.” Specific expertise will be provided as part of Phase II to develop a cost analysis of selected opportunities identified in this Phase I study.

The underlying spirit of the report is that of objectivity. The review offers an array of opportunities, some of which may be regarded as “low hanging fruit” and others that may require time and effort to actualize. Other findings may spark further dialogue. The study can serve as a planning tool as WCSU considers its desired future conditions. The opportunities noted in this report are best viewed through the lens of how best to jointly serve the needs of WCSU’s students and taxpayers.

Definition and Scope

Efficiency is defined (in part) as *“the accomplishment of or ability to accomplish a job with a minimum expenditure of time and effort.”*¹ Therefore, this study considers both quantitative measures (time, money, and other “hard” resources) and qualitative measures (effort, labor, and other “soft” resources). This study does not capture elements of *effectiveness*, as such is not only a separate construct, but also more properly the purview of the board and superintendent.

This study focuses attention at the organizational, operational and governance levels. It does not focus attention at the project level, although a review of the interplay between the enterprise and organizational levels does surface during the study, and are noted herein.

Limitations

The study was undertaken on a part-time basis over a seven-week period during the fall of 2014. The results are therefore limited to findings during that period. In addition, the reviewer is neither an employee nor a resident of WCSU, so there may be history or conditions that were not thoroughly understood by the reviewer.

¹ Random House Dictionary, 2014.

Approach to the Study

Three traditional approaches informed the study. They were:

- a) A review of records, artifacts, data, and associated documents. Included was information gleaned from the WCSU and its member districts' web sites. A list of documents reviewed is found in Appendix B.
- b) Interviews with some stakeholders. The reviewer met with:
 - i. All school building administrators (Leadership Team) independent of the WCSU administrators;
 - ii. WCSU personnel, and
 - iii. The superintendent on multiple occasions.
- c) Independent observations.

Cooperation

The reviewer acknowledges the WCSU Executive Committee's foresight to ask the important and timely question: "How can we improve our students' learning by finding further efficiency in our supervisory union?"

The reviewer extends his gratitude to Superintendent Kimball and the WCSU staff. He and they were not only accessible, but each promptly and completely supplied information as needed. The reviewer further encountered a routine spirit of openness and interest in the project among all interviewees. The breadth of the study's results is indicative of the support, ideas and information they provided during the study.

The Reviewer

Dr. Michael R. Deweese, now retired, was a career-long Vermont educator with experience across three of the state's supervisory unions. He taught in two supervisory unions. He thereafter served as a principal in two supervisory unions. For his final twenty-four years as an educator, he was an Assistant Superintendent and Superintendent in two supervisory unions (one rural and one suburban, each spanning PreK-12/technical education).

THE CASE FOR INCREASED EFFICIENCY

There is no imminent crisis across WCSU that needs to be immediately addressed. However, WCSU is aware of the rising chorus of concern over the sustainability of our state's current educational system. The Governor, legislature, and news media are steadily reinforcing what Vermonters know and feel. This includes:

- increasing costs per pupil,
- heightened public expectations of schools' outcomes,
- the need for our students to be competitive in a global economy,
- school staffing patterns that have not significantly changed despite a +/- 20% drop in statewide enrollment in recent years,
- a state education financing system that continues to be strained, and
- citizens' annually challenged to afford school budgets.

All are combining in an unpleasant "perfect storm." And increasingly, modern schools are often being run in archaic fashions.

The origins of this study are not reflexive; rather, they stem from the Executive Committee's earnest interest in WCSU's continuous improvement as it creates the best possible educational experiences for the children of its school community. In doing so, the organization's leaders are commended for pausing to also consider its current and future conditions, and how best to address the "sustainability factor" for its taxpayers. The overarching challenge of *affordable educational excellence*, now and into the future, spawned this review.

Enrollment Factors. The enrollment conditions of WCSU's member communities generally follow the state's overall trends. With average daily membership (ADM) as the factor, the Vermont Secretary of Education recently reported the following data² for the state. For both time intervals (past twenty years and past five years), ADM in each of WCSU's five member towns has decreased.

Table 1. WCSU Member Towns' Changes in ADM.

Town	Past 20 Years	Past 5 Years
Berlin	- 21.1%	- 3.2%
Calais	- 34.2%	- 7.8%
East Montpelier	- 14.3%	- 14.7%
Middlesex	- 15.2%	- 4.2%
Worcester	- 41.9%	- 16.4%

² Secretary Rebecca Holcombe, PowerPoint presentation slide presented to the Vermont School Boards Association at its Fall, 2004 conference. Slide no. 8. Presentation date reference: October 23, 2014.

The New England School Development Council, in its 2013-14 WCSU demographic report³, profiled the recent history of enrollment in various grade clusters.

Table 2. NESDEC: Recent Historical Enrollment for WCSU by Grade Groupings.

Historical Enrollment in Grade Combinations									
Year	K-4	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2003-04	518	642	754	1081	543	419	307	857	550
2004-05	509	633	761	1046	537	413	285	876	591
2005-06	477	583	698	965	488	382	267	862	595
2006-07	505	607	714	985	480	378	271	848	577
2007-08	518	626	731	970	452	344	239	830	591
2008-09	528	645	764	995	467	350	231	795	564
2009-10	514	626	743	980	466	354	237	752	515
2010-11	517	631	743	992	475	361	249	753	504
2011-12	515	615	739	981	466	366	242	727	485
2012-13	519	628	726	968	449	340	242	704	462
2013-14	498	608	716	952	454	344	236	709	473

Looking ahead, NESDEC also supplied its projected⁴ enrollment patterns over the next decade. Its confidence band is predictably higher for the first five years. The chart's asterisk illustrates grade 7-12 values are *inclusive* of anticipated tuition students from outside WCSU, which skew the internal WCSU member towns' enrolled student values.

Table 3. NESDEC: Projected Enrollment for WCSU, SY'14-SY'24.

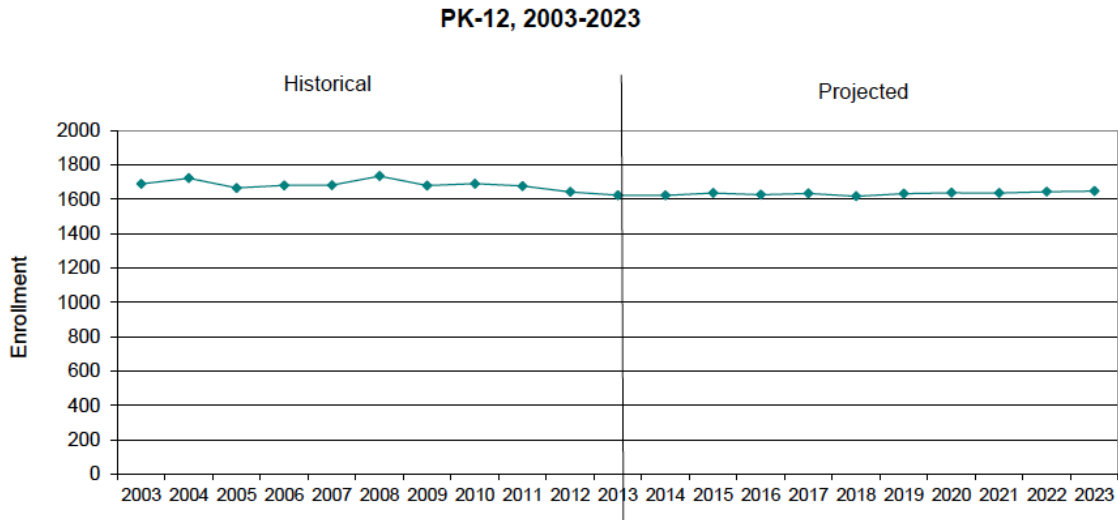
Projected Enrollment in Grade Combinations*									
Year	K-4	K-5	K-6	K-8	5-8	6-8	7-8	7-12	9-12
2013-14	498	608	716	962	464	354	246	804	558
2014-15	498	604	717	947	449	343	230	801	571
2015-16	504	612	720	962	458	350	242	809	567
2016-17	515	613	722	964	449	351	242	794	552
2017-18	526	624	723	961	435	337	238	797	559
2018-19	531	634	734	962	431	328	228	769	541
2019-20	536	640	745	963	427	323	218	768	550
2020-21	530	647	753	977	447	330	224	764	540
2021-22	532	640	760	990	458	350	230	753	523
2022-23	530	642	752	999	469	357	247	765	518
2023-24	531	639	753	1005	474	366	252	765	513

³ NESDEC: WCSU Enrollment Report (2013-14). Revised report: April 22, 2014. Donald Kennedy; Marlborough, MA.

⁴ Ibid.

Shown graphically, the NESDEC projections⁵ reflect a relatively flattened enrollment over the ensuing decade for WCSU. However, these numbers do not reach the higher number of enrolled students from the 1990's.

Table 4. NESDEC: 20-Year Enrollment Trend.



Spending. A brief examination of WCSU school spending⁶ is instructive. In FY'13, WCSU's expenditure per student in membership was \$16,972 (modestly above the state average of \$16,773). In FY'03, WCSU's expenditure per student in membership was \$10,264 (modestly below the state average of \$10,415). During the decade from FY'03-FY'13, WCSU's increase in its expenditure per student in membership was 65.4%, as contrasted with the state average over the period of 61.0%. As such, while WCSU's expenditures per student in membership are within the state's norms, the state's norms are widely held to be unsustainable.⁷

In short, WCSU's plight mirrors that of Vermont. As enrollment has dropped (but beginning to level out), expenditures have continued to grow. An examination of WCSU's possible efficiencies is a prudent activity.

⁵ Ibid.

⁶ Vermont Agency of Education: Summary of the Annual Statistical Report of Schools (SASRS): Data & Reports for FY'03 and FY'13. <http://education.vermont.gov/data/annual-statistical-reports-of-schools>. Retrieved November 21, 2014

HISTORICAL NOTES

Vermont's supervisory union structure predates the turn of the *last* century. Its origins date back to the 1890's, when the Vermont General Assembly required that individual schoolhouses (each town often had multiple schoolhouse, often of the one or two room variety) could no longer be individual school districts, but instead towns needed to become the basic units for school governance. The effect of this 1892 law saw a reduction from about 2,500 school districts to approximately 300 (quite similar to the current number across Vermont).

As the state's movement toward the professionalization of education began, towns were invited to pool resources and jointly hire a "supervisory union" superintendent.⁸ Only a few did. In the early years of the twentieth century, the towns now comprising WCSU each had its own "town superintendent;" and as viewed by the state none was a professional educator.⁹

The Carnegie Commission's 1914 report¹⁰ implored the state to take a more active role in the oversight of education. Among its many recommendations was the establishment of state-based supervisory unions, each with a professional superintendent responsible for overseeing a contiguous region of the state (identified as a minimum critical mass of approximately fifty teachers).

Communities' pushback over state-employed superintendents resulted in the General Assembly mandating the reestablishment of supervisory unions in 1935. Thereafter, the employment of professional superintendents had shifted to the supervisory union level across the state.

A score of studies¹¹ since have unsuccessfully sought to modernize or abolish Vermont's supervisory union structure. With the general exception of some supervisory union boundary adjustments occurring over time, the general structure of the state's supervisory union structure remains unchanged for the past eight decades.

⁸ Cyprian, David. "A Brief History of Education in Vermont." Produced in cooperation with the Vermont School Boards Association, Vermont Superintendents Association, and Vermont Principals Association (Montpelier, Vermont). 2012.

⁹ Huden, John Charles. The Development of State School Administration in Vermont. Vermont Historical Society, Montpelier, VT. 1944.

¹⁰ Bulletin of the Carnegie Foundation for the Advancement of Teaching: Issues 7-8. "Commission to Investigate the Educational System and Conditions of Vermont, 1914." Published by the Carnegie Foundation.

¹¹ Richardson, Bruce A. *Education Governance Studies in Vermont: The Search for the Ever-Elusive Silver Bullet of School Reform*. Doctoral Dissertation, University of Vermont. 1994.

Past WCSU studies. Other recent studies specific to WCSU include:

- “External Review of Management/Leadership Services,” (working draft October, 2006: R. Proulx and L. Soares). Four primary recommendations emerged:
 - A need for boards across WCSU to determine whether the WCSU central office should be a business hub or a center of leadership.
 - A need for consistency among administrators and board members in understanding, agreeing, upholding, and protecting the Vision, Mission, and Bylaws.
 - A need for board members and administrators to operate with clarity within their distinct governance and administrative functions and responsibilities.
 - A need for increased cross-training of key personnel.
- “Phase I Governance Study,” (2010: R. Proulx). This report examined options for Rumney Memorial and Doty Memorial Schools. The report provided base-line data and explored options for the school districts’ considerations related to the future school structures for its children.
- “Special Education Task Force Report,” (2011: A. Angney, et al). This report summarized special education conditions across WCSU in light of (then) recent legislation under Act 153, which required the provision of special education and related services at the SU level unless the SU could demonstrate through a waiver request that it otherwise could be more effectively and efficiently delivered. The report did not find that a waiver request was warranted, and that compliance with centralizing special education services was appropriate for WCSU.

FINDINGS

The historical roots of Vermont's supervisory union and its present day role inform this study. Specifically, Washington Central Supervisory Union (WCSU) is comprised of its six member districts:

- Berlin
- Calais
- East Montpelier
- Middlesex
- Worcester
- UHSD #32.

The five towns are all located in Washington County. The five member communities are all proximate to the county's shire town and population center, Montpelier. Youth activities occur between and among the towns. Respondents felt there were far more similarities than differences among the towns. The town's five school districts are the members of UHSD #32; the UHSD #32 community of towns is the WCSU community of towns. In short, given the existence of supervisory unions, there is ample supporting logic for the composition of WCSU.

That said, with a focus on efficiency, supervisory unions by definition are not *necessarily* efficient. Supervisory unions in the absence of an intentional design can be redundant and inefficient; conversely, though a planned approach, supervisory unions can be centers of efficiency in leadership and service to all students and taxpayers of the member districts.

WCSU is comprised of six school districts. The five town school district boards each have five members, and the UHSD#32 board has seven members. Together, thirty-two board members serve the students and communities of WCSU. Throughout this document, the term WCSU is generally inclusive of WCSU and local districts unless otherwise noted.

Under Vermont law, the WCSU supervisory union board (referred internally as the WCSU "Full Board") is comprised of three members from each of the six districts. Accordingly, just over half of the local board members concurrently serve on the SU board. Responsibilities of supervisory union boards are detailed in 16 V.S.A. §261a, ("duties of supervisory union board").

Under the supervisory union's by-laws, the SU Executive Committee seats one board member from each of the six local boards. These six members, per the by-laws, while selected from each board, are not required to concurrently serve on the WCSU Full Board.

The objectives of the WCSU Bylaws set out in Article II set an important governance framework. Among the objectives is Section 2.40:

2.40 Enable the WCSU and its member communities to take advantage of such economic and administrative efficiencies as will maintain and promote the well being of students in the district.

The well being of all students in the district (SU) is central to the work of the entire supervisory union's governance work, including all board members (and administrators). Important changes to Vermont law now reinforces the expectation of centralized (board and administrative) leadership and services within supervisory unions

Yet, the WCSU boards' methods of organizing themselves under the Bylaws do not fully align with its own Objective or current law. Given "efficiency" as this study's purpose, readers should filter the following list of opportunities through a series questions, including:

- Are WCSU students and taxpayers better served if we pull together on this topic?
- Do differences in practices pose a conflict with interests of equal opportunity for learners?
- Why have we done things this way?
- What bias might I have about this topic?
- To what extent are differences in our practices on this topic acceptable?
- How seamless do we want rising seventh graders' experience to be across WCSU?
- Are the costs (time, labor, financial, etc.) of doing things separately on this topic prudent?
- Am I open to considering changes this opportunity presents?

It deserves to be noted that Curriculum, Instruction and Assessment has already made strong strides in its common leadership and service to all students in all districts. Special Education in on the path to similarly doing so with an emerging centralized approach.

It further deserves to be noted that the inception of UHSD #32 (its doors opened in the fall of 1971) is regarded by many as the single most significant WCSU governance change to date. The WCSU member communities determined that pulling together by pooling its resources and remanding authority over secondary education to a new board (and one school) was in the best interests of students and their communities.

The Findings below are organized in three overall themes (Governance and Board Structure, Operations, and Structural Opportunities). There is no presumed ranking of these themes, or of the opportunities cited in each theme.

THEME I: Governance & Board Structures

Note: some following references are made to the “WCSU Roles and Responsibilities Manual for Administrators and Board Members.” The document has a highly visible presence on the WCSU web site and seems to guide many practices across the supervisory union. It is noteworthy that the published document has not been formally adopted.

Opportunity 1. Expand the work of the WCSU Full Board. The Full Board, with its eighteen members, is comprised of three members (of five) from each town school district boards and three (of seven) from UHSD #32. As such, over half of all WCSU’s thirty-two board members serve on the Full Board. It is this body that could assume much more responsibility and oversight of WCSU endeavors, for the express purpose of taking advantage of such economic and administrative efficiencies as will maintain and promote the well being of students in the district.

Upon doing so with eighteen board members, the Full Board could become more representative of the member districts (as contrasted with the smaller six member Executive Committee). With all WCSU students as its focus, the Full Board could become focused on harnessing efficiencies between and among the member districts for the benefit of all.

The current work of the Full Board reflects its limited responsibilities under the present Bylaws, and results in predictable “disconnects” between the work of the supervisory union and the interests of the local districts. At this time, there appears to be limited “reporting back and feedback solicitation” opportunities for Full Board members when working with their local boards on matters affecting all WCSU students. The resulting effect can lead to conditions of the supervisory union pulling in *different* directions, rather than pulling *together* as articulated in the Bylaw objective. A Full Board, with an expanded charge, could have the effect of strengthening ties between it and the local boards (and by extension, further strengthening ties between and among the local boards).

The working ethic of the Full Board would be that of service to all students across WCSU. Upon elevating its work with governance planning, SU-wide activities, and supervisory-union wide goals, such would directly address the WCSU Objective 2.40 as noted above.

An approach among some supervisory unions is to co-schedule Full SU Board meetings on the same evening and at the same (shared) location with local board meetings. The Full Board meeting precedes the local meetings with agenda topics that are either relevant to all, or can flow into the local boards’ agendas. The technique of managing multiple local board meetings all-occurring simultaneously is referred to as a “carousel meeting structure;” the local board meetings take place in proximity to one another, and administrators rotate their

attendance between and among the local boards' meetings to address specific agenda topics. While thoughtful attention to agenda construction (and meeting management) are necessary to keep the carousel moving in an orchestrated fashion, successful application of carousel meeting formats have resulted elsewhere in more efficient meetings with more SU-wide integration opportunities for member districts.

Opportunity 2. Streamline goal setting process. There are two general kinds of goals: (1) administrative goals and (2) board goals. The former are "owned" by the administration, are often determined through agreement between the board and administration with the board thereafter monitoring administrative goal attainment. Examples include organization growth evidenced by improvements in student achievement, fiscal management practices, policy development priorities, capital expansion, strategic plan execution and so forth.

The latter are "owned" by the board and tend to focus on its internal board operations. These are goals for the board to establish for the continuous improvement of the board. Role clarity, meeting management, board communications, board and organizational alignment, board team dynamics, board leadership succession and the like serve as examples.

There is ample evidence of goal setting across WCSU, but less evidence of coherence, either related to distinguishing between the forms of goals noted above or for strategic purposes. Boards' disparate goals can make supervisory unions vulnerable, as energy and resources to achieve the various goals become splintered. Instead, having board goals that are determined by the Full Board creates a focus for all students across the supervisory union. The result for administrators is an enhanced ability to employ a laser-like focus on accomplishing the single set of board goals.

This more efficient approach to goal setting involves local boards "pulling together" to direct common goals at the Full Board level, with the express intent for the Full Board and administration to focus its work on maximizing resources to achieve the goals.

Opportunity 3. Reconsider the composition and work of the Executive Committee. The current responsibilities of the Executive Committee are outlined in the "WCSU Roles and Responsibilities Manual for Administrators and Board Members." It is an expansive list of responsibilities as the Executive Committee works in service to the Full Board, yet its work is undertaken by only six board members. A great deal has been delegated to the Executive Committee.

There is an absolute role for an effective SU Executive Committee, but its functions should be reconsidered in tandem with those of the Full Board.

There is also a potential disconnect possible in the current manner in which the Executive Committee is populated. There is no requirement that the members of the Executive Committee also be members of the Full Board, which would seem necessary for purposes of continuity and consistency. The “Roles and Responsibilities” document asserts the intent of the Executive Committee as acting “in the best interests of the supervisory union as a whole, in close consultation with local boards.” Such unto itself is an inefficient communication structure, as the burden for one member per board to be the conduit from the local board for such a significant body of responsibilities is challenging.

In addition, there is a suggested randomness possible with local boards’ appointments of their Executive Committee representatives. A more efficient Executive Committee is made possible with consistency of appointment mechanisms across the local boards; ideas include the *de facto* assignment of each local board chair (or perhaps vice-chair) to the Executive Committee. In this example, board member orientation and training activities can be tailored to specific responsibilities.

Furthermore, such adjustments can help elevate the very quality of the Full Board’s and local boards’ agendas. Through more coordinated and intentional agenda planning, the work of the boards at both levels can be in service to one another.

Opportunity 4. Audit local board agendas. In parallel with Opportunity 1 (see above), a systematic audit of local board agendas would be instructive. It is not uncommon for the division of work between governance and administrative functions to become “gray,” yet the most efficient school boards are those that are clear about their roles and whose meeting agendas (and meetings) reflect those understandings. There are ways for boards to stay informed of information in their oversight of the organization, but meeting time spent on administrative functions is inefficient.

By extension, with an Executive Committee comprised of local board chairs, a fluid agenda-auditing process can naturally occur given the chairs’ role in jointly setting agendas.

A template for such an audit could be built using the VSBA document, “The Essential Work of School Boards”¹² as a foundation. Once developed, a “board buddy” audit system could also occur, with local boards performing friendly and constructive audits of each other’s meeting agendas (and perhaps meetings as well) for purposes of suggested meeting efficiencies and overall continuous improvement.

¹² <http://www.vtsba.org/work.html>

One example of an unnecessary board agenda item is for the board to interview teacher finalists. Given the existence of screening committees on which the board typically enjoys a representative seat, and given the changed statute (16 VSA § 242(3)(A) (“The superintendent ... for each school board ... shall nominate a candidate for employment by the school district or supervisory union if the vacant position requires a licensed employee; provided, if the appropriate board declines to hire a candidate, then the superintendent shall nominate a new candidate.”)), the interview(s) and vetting of the final candidate has already occurred.

Opportunity 5. Strengthen board agendas and management of meetings.

Some principals felt that while board meetings were friendly and accessible to the public, that the meetings themselves were not always efficiently run, taking more time than necessary. Unnecessary agenda topics can lend to inefficient meetings, and the nature of the discourse during and management of the meetings can also be hampering variables. One suggestion was for board chairs to routinely undergo formal training on how to lead efficient meetings.

Meeting frequency poses a related opportunity. When boards meet multiple times per month, it places added demands on principals’ time and energy. These additional meetings also challenge the capacity of central office administrators to staff board meetings. Heightened meeting efficiency offers the prospect for reduced meeting frequency.

Opportunity 6. Assert clear purpose for administrative reporting. The “Roles and Responsibilities” document establishes a standing expectation of the Executive Committee in receiving “regular reports” from the Director of Curriculum Instruction & Assessment, Director of Special Education, Business Administrator, and Director of Technology. The most efficient manner for administrators to create reports for the governing body (recommended to be changed to Full Board) is with an articulated purpose. The express reporting format should be couched in the frame of, “Reporting for the purpose of _____ *[insert purpose]*.” In this way, there is clarity not only for each administrator upon preparing his/her reports, but also for the governing body (recommended to be changed to Full Board) upon consuming the various reports.

Opportunity 7. Remand educational issues to the administration. When faced with public requests, concerns, suggestions and ideas about learning opportunities, boards can most efficiently address the matters by remanding the topic-at-hand to the superintendent. It is inefficient for a board to attempt to consider such issues, as they are best left to professional educators to address.

Opportunity 8. Examine the responsibilities of board members as articulated in the “WCSU Roles and Responsibilities Manual for Administrators and Board Members.” The document has a helpful structure to it, and is a model outline for other supervisory unions to consider. However, its content poses particular challenges for WCSU. Of particular note is the cross-reference to the WCSU mission, *“The mission of Washington Central Supervisory Union is to create and sustain an exemplary, vital PreK-12 educational system for the students in our member schools - Berlin, Calais, Doty, East Montpelier, Rumney and U-32.”*

If the supervisory union’s mission remains that of creating and sustaining an exemplary “Pre-K - 12 educational system,” then such serves as the ideal foundation for collectively framing or reframing the work of administrators and board members throughout WCSU. The reference to a single system in service to multiple member schools is an important guiding principle.

Within the “Roles and Responsibilities” document are inconsistencies noted which have the effect of clouding rather than clarifying various parties’ roles and responsibilities. If the document is to be maintained, it deserves to be examined and thoroughly edited. A starting place is to refresh parties’ understandings of [16 VSA §261a](#) (Duties of supervisory union boards), which has changed in significant ways since the WCSU “Roles and Responsibilities” document was first crafted.

Opportunity 9. Restructure principals’ roles with board meetings. Many principals spoke of their fondness for their respective employing board, but also of their frustration over time associated with board meetings. Specific concerns centered on the inefficient “time sink” board meetings typically involve for them.

Combined functions of agenda-planning with the board chair and superintendent, meeting preparation, meeting attendance, and meeting “break-down” responsibilities result in many hours of their time per meeting. While generalized board service is an understood obligation of administrators, this particular set of functions serves to distract principals from their instructional leadership responsibilities.

If a key element of principals’ interface with the board is in providing current information about their schools, there are alternatives that may be more efficient than current practices. Among them include principals attending the meeting solely to deliver their reports, or through supplying a written report in lieu of attending the meetings. Appendix A shows one example of a written principals’ board report template. If Opportunity 1 is actualized wherein more centralized agenda planning commences at the Full Board level (or through the reorganization of the Executive Committee), it is reasonable to think that the need for principals to each be a part of local board meetings’ agenda development could become less routine.

Some principals reported being occasionally directed by their boards to complete specific tasks, perhaps as an historical carry-over from a previous era. The principals were aware that such actions by boards were inconsistent with current state law but were deferential in completing those tasks requested of them.

On a related note, the current practice of principals joining the superintendent and board chair for agenda planning appears redundant.

Opportunity 10. Clarify accountability chains. The “Roles and Responsibilities” document asserts that the Executive Committee “oversees the operations and financial control of the Central Office.” It further asserts the Executive Committee’s responsibility in holding “the Superintendent and Central Office administrators accountable for achieving ... goals.”

These are highly inefficient and inappropriate uses of time, both administrative and governance. The Full Board hires the Superintendent, who has direct responsibility for central office functions and performance. His/her staff members are accountable directly to him or her for their performance, and not to a board. It is not only misleading, but also inappropriate for a governing body to assume oversight of operations and financial controls as such are administrative functions.

In turn, the superintendent is (solely) accountable to the governing body for performance and goal attainment, as he/she is their direct employee. Other administrators are employees of the superintendent. (A similar recommendation is made relative to reference to holding “the Superintendent and his / her staff accountable for implementing goals and objectives required to accomplish the WCSU Strategic Plan.” If this specific accountability to the governing body is necessary to the document, it should be limited to the Superintendent and not include his/her staff.)

It is appropriate for a governing body (or its delegated committee) to receive timely and accurate reports about operations, financial controls, and goal attainment, and should come through the Superintendent. To continue with the current assertion suggests central office personnel are directly accountable to the board while being concurrently being responsible to their supervisor (superintendent); such is an inefficient structure.

Opportunity 11. Make principals’ responsibilities current. The “Roles and Responsibilities” document states, “Principals are accountable, by law 16 V.S.A § 244, to the Superintendent and to their local boards.” Such is inconsistent with the law because 16 V.S.A § 244 was amended twice in the past two years. Under current law, the principals’ duties section reads, *“The principal shall perform all duties specifically assigned by law or by the superintendent of the school district including the administration of policies adopted by the school*

board. The principal shall be answerable to the superintendent in the performance of his or her duties.”¹³ Through this shared understanding, appropriate relationships and more efficient communications and reporting can occur.

Opportunity 12: Adopt an administrative compensation schedule. The “Roles and Responsibilities” document burdens the Executive Committee with setting the salary of central office administrators and staff. The superintendent is expected to make salary recommendations.

A more efficient process involves the governing board’s (recommended as the Full Board) adoption of an *administrative compensation schedule* that covers the affected positions (minimally principals and central office administrators). The compensation schedule should have metrics that take into account internal compensation consistency (other employees WCSU) and external consistency (“job alike” positions in the region).

The administrative compensation model should be sufficiently flexible to remain relevant over time. A governance advantage of having adopted an administrative compensation model is three-fold: (a) it helps ensure competitive salaries (both for purposes of retention and recruitment); (b) it offers predictability for purposes of budgeting; and (c) eliminates perceptions of the superintendent or governing body making salary decisions on personally-dependent variables.

Opportunity 13. Revisit the necessity for a governance role on the employment of central office administrators. There is frequent reference in the “Roles and Responsibilities” document to the Executive Committee approving the hiring of the *[administrator position]* upon the recommendation of the superintendent.” Elsewhere in the document is a reference to the Executive Committee’s role to “hire central office administrators and staff.” For the employment of administrators, the prior reference is more efficient (with the suggested improvement of using the term “employ” in place of “hire”). For the employment of non-administrative staff, such is more efficient when the activity is solely the responsibility of the superintendent (or administrative designee).

Opportunity 14. Annually subscribe to codes of ethics and protocols. For purposes of efficient governance operations, some supervisory unions, typically at the annual reorganizational meeting of local boards, take time to revisit its working covenants and codes of ethics. Upon annually reviewing the document(s), individual board members then literally sign on to the document. The practice underscores the established shared values and expected conduct of

¹³ <http://www.leg.state.vt.us/statutes/fullsection.cfm?Title=16&Chapter=005&Section=00244>

members. The document(s) could be “owned” by either the Executive Committee or Full Board. The VSBA Code of Ethics (and perhaps an updated version of the WCSU “Roles and Responsibilities”) can serve as a starting place in establishing the foundation for this annual norm.

Opportunity 15. Delegate acceptance of all grants to the superintendent.

Grants are typically *pro forma*, and the formal acceptance of grants by local boards is an unnecessary step. A more efficient protocol, consistent with that of supervisory union grants is to have local boards annually grant the superintendent authority to “accept and administer grants on behalf of the supervisory union for the ensuing fiscal year.” Administrative reporting to the appropriate governing bodies is a method for boards to remain current on grant activity.

Opportunity 16. Reduce WCSU’s and U-32 policy committees to one.

WCSU is a “complete” supervisory union, as all of its elementary districts are members of its union high school district. Accordingly, from a policy perspective, and in support of the WCSU mission (“create and sustain an exemplary, vital PreK-12 educational system”) a single policy committee could oversee SU-wide policy development and revisions. Even grade specific policies (such as kindergarten entrance or graduation requirements policies) can be cooperatively developed by a single policy committee.

Opportunity 17. Establish common policies. District distinctions are formalistic governance constructs. Families and students do not routinely think of their WCSU school experiences as participating in two school systems (elementary and secondary). Rather, those students moving exclusively through the WCSU education system attend two schools and their experience is that of transitioning between grades six and seven. As all WCSU’s rising seventh graders make this transition, and as seamless an experience as possible is in their educational interests.

For the WCSU student body (and their parents) to have five different elementary policy experiences is unnecessary and inefficient, regardless of how similar local school districts’ policies may be. Furthermore, multiple adoption protocols across multiple boards, coupled with the challenge of administrative challenge of administering multiple iterations of a policy underscore inefficient policy processes. Noteworthy is that no policies were found to be dramatically different between WCSU member districts.

WCSU is sufficiently cohesive to operate with a common policy platform, and the current redundancies inherent with current policy process are many. These include not only two board policy committees, but also local board meeting time spent putting “local touches” on policies. A more efficient flow would be to:

- Reduce the two policy committees to one
- Ensure local board representation on the (one) WCSU policy committee
- By local policy, remand policy adoption to the Full Board
- Ensure that fully adequate feedback loops exist between the local boards and the policy committee
- Rework existing districts' policies into common policies

Opportunity 18. Remand responsibility for procedures to the superintendent. The “Roles and Responsibilities” document includes responsibility for the Executive Committee to “approve procedures when appropriate for the implementation of policy.” A more efficient method is to remand responsibility for writing all procedures to the superintendent. The board and superintendent may arrange a process for the board to review procedures for purposes of ensuing alignment between written procedures and policy intentions, but the governance role ought be limited to policy development and adoption.

Opportunity 19. Edit board presence on the schools' web sites. This is indirectly a board function, but the lack of coherence among the various local boards' web presences is inefficient for all, but most notably for citizens. Inconsistencies, both in the layout and content of the boards' links do not reflect a systematic approach to a PreK-12 educational system at the governance level. (Three schools' sites have a direct tab for “school board,” two schools embed board links under “administration,” and one embeds board links under “about.”) The current layouts awkwardly lend the appearance of WCSU as a series of school systems. Additionally, the architecture of the separate school sections of the WCSU site makes it “click intensive” for users to navigate between and among the links of different boards and could be revamped.

An important symbolic opportunity presents itself with the supervisory union's web presence to represent WCSU as a system. Minimally, every elementary parent has a vested interest in the high school (and some households concurrently have elementary and secondary students), and deserves an efficient web experience, regardless their town of residence. All citizens can benefit through checking in on their educational investment with a simpler and more seamless district-wide web experience.



THEME II: Operations

This theme addresses opportunities within the broad category of district operations. Opportunities are organized by operational sectors, although some opportunities may cross over between and among sectors.

- Business Operations
- Centralized Services
- Collective Bargaining
- Human Resources
- Professional Development & Curriculum Development
- Special Education
- Technology

Business Operations

Opportunity 20. Audit the current district financial software. The current software (NEMRC), with its accompanying modules, has generally seemed to work well for WCSU. However, like all software, it has its deficiencies and limitations. A professional audit of WCSU's financial systems software needs could be compared with the NEMRC software for purposes of ensuring satisfactory financial (and related human resource) accountability.

Furthermore, an internal audit of which personnel have (or do not have) access to various system modules would be purposeful through the lens of efficiency. This should include principals, budget managers, school assistants, department head(s), and appropriate others and determine who are the consumers of which financial data.

Opportunity 21. Examine the work-flow of the purchasing structure. A description of the work-flow for U-#32 purchases suggests many individuals engaging the process at the building level. It would be a worthwhile exercise to track a single purchase from the budget manager level through the system to the point of payment at the WCSU office. One extreme example stated that three different individuals worked with a purchase order for item costing less than four dollars at U-#32 before the principal then signed the purchase order. The labor costs associated with this purchase must have exceeded the cost of the purchase. Industry averages for labor "costs per purchase order" vary widely, from high single digit (dollars) to high double digit (dollars). By examining the WCSU purchasing work-flow, opportunities for more efficient processes may become evident.

Opportunity 22. Enable electronic inter-agency payments. Annually, there are hundreds of WCSU internal (interagency) billings and payments currently

made by check. By moving to an electronic payment system for these specific bill payments, considerable time could be saved.

Opportunity 23. Rethink principals' contract terms. Year-round employment contracts for school principals has been the norm. Closing schools' offices during some vacation stretches (i.e., the month of July) may allow for school administrators' contract terms to be modestly abbreviated. While such may pose temporary inconveniences to families and vendors, rotational closings or shared services out of fewer offices could still provide services during periods of closure.

Opportunity 24. Consider the effects of principals managing contracts and vendors. Principals report varying periods of "lost time" when they serve as their school district's point-of-contact around bidding, supervision of contractors, and related contract and vendor requirements. There is little relationship (if any) between their time spent on these functions and that of their instructional leadership responsibilities. Some examples include snow plowing and shed construction bids. Principals reported this condition is exacerbated during periods of intense school construction at their location.

Opportunity 25. Use common bidding approaches. This opportunity speaks for itself. Some administrators report that while common bidding is encouraged in many areas, that there remains freedom to often bid independently at the local district level. Reasons for independent bidding can include personal preferences, familiarity with vendors, keeping business local and so forth. Where common bidding (often through the state's official bidding list) can occur, it can often be a more efficient process as well as more cost effective.

Opportunity 26. Know when to go "off" the state bid list. The state's Agency of Administration (Buildings and General Services Division) manages bid procurement and makes the bids available to schools; however, it can be an imperfect process. There have been opportunities where other options have been more cost-effective for schools (see prior references to Vermont/NY/NH Food Service Directors' Association and the Vermont Facilities and Maintenance Directors' Association.)

When multiple individuals within an organization separately negotiate complicated copier deals, lost leverage and inefficiency can result. An area where supervisory unions have frequently bested the state bid pricing is in the area of photocopier leasing; use of a broker (see this example <http://www.spccopypro.com/>) has saved some supervisory unions the equivalent of a teacher's salary per year over multiple years.

Opportunity 27. Authorize bill payments in advance of warrants. Principals reported some frequency of late bill payments that result in additional fees. Some also described flurries of activity as sometimes necessary to keep accounts payable processes in motion (such as custodians driving the “blue bag” between locations).

The current practice of enabling bill payment in the absence of board meetings is partial step forward. Further efficiency can be realized if each board annually (perhaps at the time of local boards’ reorganizational meetings) authorizes “the payment of bills in *advance* of warrant approval.” This protocol can keep the accounts payable system in fluid motion, and not dependent on the frequency of board meetings as related to particular bills. In paying bills as they arrive, late fees can be avoided and less situational activity required around board meeting schedules. Warrants can (and must) still be reviewed and formally approved by boards, but otherwise delaying payment is unnecessary.

Opportunity 28. Reconsider purchasing and accounts payable practices. Principals described frustration with the volume of time they spend on financial paperwork, typically on a daily basis. One principal described a “three and a half inch stack of financial paperwork needing my signature each day.” The paper-centric system has inherent redundancies with the same document (frequently with older NCR copy technology) requiring processing by multiple individuals at the school level. While the current financial software system has the potential for electronic processes, administrators understand it is not employed based on the board’s fiscal controls preferences. This subject could be reviewed with a joint interest in saving labor while maintaining needed controls.

Opportunity 29. Administratively re-norm formatting of financial statements. Some principals felt they would be better served in managing their budget responsibilities with adjustments to the formatting of their financial reports. Also, monthly reports were felt to be a preferred frequency for receiving reports. (This would not require board action.)

Centralized Services

Opportunity 30. Design a shared services model for property services / maintenance / building and grounds functions. Currently there exist iterations of the job title “custodian” among the elementary districts; these include related titles of “head custodian” and “night custodian.” With the exception of one elementary custodian taking leadership with asbestos management protocols at other schools, each elementary school has its own staff, totaling approximately twelve.

UHSD #32 employs fifteen custodial and maintenance staff, with titles including

maintenance and mechanic, custodian, head custodian and director.

Some elementary principals reported their schools hold independent contracts with various vendors (such as heating and ventilating firms), which often merely guarantee the schools' access to services. Once on site, the vendors' hourly rates follow. Conversely, many of the maintenance-related functions at UHSD #32 get attention from on-staff personnel. There appears to be both a willingness and capacity to share talent across district lines, but no structure to do so is in place; a particular barrier noted was that of each school serving as an independent budget center.

Sharing talent (both custodial and maintenance-related functions) between and among districts can jointly save money and maximize the use of these important human resources. Significant efficiency opportunities exist within the framework of a shared services agreement. There are iterations that could be considered including a fixed number of hours of shared availability, billing in arrears, billing in "real time," making one employer (i.e., UHSD #32 or WCSU) the universal employer and other formats. Some other supervisory unions, operating within similar master agreement confines have developed successful models; the use of technology (such as "School Dude" for service request ticketing management) has also been helpful.

Opportunity 31. Utilize the purchasing power of Vermont's FMDA.

Respondents reported inconsistent approaches to purchasing facilities and maintenance related supplies (wax, cleaners, paper products, etc.) between and among schools. In recent years, a grass-roots organization in Vermont has begun to address the need shared purchasing. The (VT) Facilities-Maintenance Directors Association (FMDA) Buyers Group has become a buying force across the state as it procures goods at a much larger scale than any single school could. The buying power directly translates to costs savings for school districts.

At a much larger scale for commodities not available through the FMDA Buyers Group, this opportunity could be further considered in the context of a regionalized approach, involving joint contracts with other supervisory union(s).

Opportunity 32. Consolidate food service functions. Not unlike buildings and grounds functions, food service operations across WCSU also operate in "silo" fashion. Local districts' budgets subsidize food service operations to varying degrees.

Redundancies abound in WCSU food service operations. Each schoolhouse has its own cooking operations. Each site also has its own food services agent. Each location generates its own menus. And recently, every kitchen must now comply with new federally required meal composition requirements. While the WCSU office has assumed central responsibility for processing free-and-reduced

lunch applications, day-to-day operations continue to be site-based.

Opportunities to become more efficient in food service functions include:

- Centralized menu planning offering consistency between schools;
- Capitalize on commodities pricing advantages through the Vermont/NY/NH Food Services Directors' Association (FSDA);
- A single lunch agent managing the bureaucratic responsibilities for all schools (now undertaken by six agents in six locations);
- A shift to fewer kitchens managing daily food preparation (with food being transported to other locations); and
- Fully centralize food service operations and food service authority as a WCSU function.

At a much larger scale, this opportunity could be further considered in the context of a regionalized approach, involving joint contracts with other supervisory union(s).

The Agency of Education and the Vermont Food Service Directors' Association can be resources to further considering opportunities for enhanced food service efficiencies.

Opportunity 33. Employ the “School Nurse Leader” school health services delivery model. Current health services staffing levels among WCSU elementary schools results in part-time nursing coverage. Principals report that when part-time school nurses are employed, delegation of nursing duties must fall to non-health service personnel (such as administrators or administrative assistants) in nurses' absences.

One model employed in some supervisory unions can be considered by WCSU; specifically, per the Vermont Department of Health, it is referred to as the “school nurse leader” approach. The Secretary of Education recently affirmed¹⁴ that the use of the school nurse leader model can be compliant with the school nurse requirements in the Education Quality Standards of the State Board of Education's Manual of Rules and Practices, at Rule 2121.5.

The Secretary's memorandum on this topic (in part states), “SUs that follow the recommendation of the VDH and employ SN Leader Model are in compliance with EQS, from the AOE's perspective. This includes cases where use of the model may result in an SU or SD with a full-time RN on staff and some component schools with an embedded LPN on staff, full-time at one or more schools, who directly reports to the supervising RN. This RN is also available for service delivery as may be needed, depending upon the circumstances. EQS recommends that schools implement the SN Leader Model, since it is endorsed by the Vermont Department of Health and this delivery model “is

¹⁴<http://education.vermont.gov/documents/Memo%20to%20Supts.SN%20Leader%20Model.11.18.2014.pdf> (retrieved November 26, 2014)

consistent with the principles of the national Coordinated School Health Model, to ensure appropriate access and coverage across their district or supervisory union." See Rule 2121.5. SUs and SDs that follow this model do not need to seek a waiver from EQS from the State Board of Education since following the SN Leader Model satisfies Rule 2121.5, based on AOE's interpretation and implementation of this administrative rule."

Opportunity 34. Restructure the student transportation system. Running redundant bus routes (elementary and secondary) duplicates miles and costs, and serves as a "driver" in defining the school day for all schools. There are schools in Vermont that have had success with elementary and secondary students co-existing on busses. Reducing two runs to one could yield bus contract efficiencies. To manage ridership interests within a single K-12 route structure seating zones could be established; even additive costs such as bus supervision monitors and/or on-board WiFi could result in overall savings.

Additionally, an examination of ridership on routes is currently under consideration, which could highlight the efficacy of the defined bus routes. If families are not regularly accessing the student transportation service, then route adjustments may be in order to reduce the number of "routes."

The current WCSU student transportation structure is a hybrid of a centralized and decentralized system.

The current bus contract is a common contract, held jointly by the member districts. Under the auspices of 16 VSA §261a(a)(8)(E) ("provide transportation or arrange for the provision of transportation, or both in any districts in which it is offered within the supervisory union"), future contracts could be singly held between WCSU and the bus contractor. This activity alone would not result in savings, and would result in a shift of budget centers for transportation from the local budget to the SU budget. However, it would more accurately reflect the work of the WCSU Transportation Committee.

The current system of the Transportation Committee could continue, as would routes administratively being coordinated through the central office. However, the efficiency of this structure can be compromised if local school boards make situational bussing decisions that have an effect on the system in its entirety.

Collective Bargaining

Opportunity 35. Consider the impact of collective bargaining agreements on instructional leadership. Principals report blocks of their time being inefficiently spent on direct student supervision (including bus arrivals and departures) as a direct result of board concessions made with teachers through collective bargaining. Principals feel that these particular times could be better

spent with teachers (individually or in groups) in promotion of the school's educational mission; times when teachers are most available tend to be when principals are least available. By way of example, elementary principals report that because they are often providing supervision at bus departure time that they are not able to meet with teachers until 4:00 p.m.

Opportunity 36. Use electronic payments required for all employee reimbursements. Employees currently elect their desired format for reimbursements. Time and costs can be saved through requiring all employee reimbursements be disbursed electronically (i.e., direct deposit).

Opportunity 37. Require direct deposit for payroll. Similar to the processing of reimbursements, employees may elect their format for payroll. While the district encourages direct deposit, it is not required and through the collective bargaining agreement remains an option for employees. This opportunity, if changed through collective bargaining, would result in payroll processing efficiencies.

Human Resources

Opportunity 38. Consider the effects of limited human resources staffing at the WCSU office, and the related effect on principals' time. WCSU runs "skinny" with its human resource services at the central office as coordinated through a human resources clerk. Her capacity is stretched, and many human resource requirements fall to the schools. As a result, principals and their assistants spend considerable time managing school vacancies, substitute acquisitions, criminal records management, early education licensing responsibilities and related functions that may be more efficiently handled with expanded central office staffing. The effect on principals is a direct drain away from time available for instructional leadership. Expenditures (as a percentage of the entire budgets) of WCSU's centralized administrative services (this does not include principals) are consistently below the state average, suggesting incomplete administrative supports at the WCSU office.

Opportunity 39. Consider Information Technology and Human Resources as departments for joint agreements with other supervisory union(s). Striking a joint agreement between and among supervisory unions is an under-utilized method of efficiently delivering on needed school district services. Vermont statute (16 VSA § 267) invites the approach, and state grant funds may be available for purposes of studying the viability of doing so.

Two areas should be considered: (1) information technology and (2) human resource management. These areas run "skinny" in WCSU, and services can be

compromised as a result. By pooling resources with one or more other supervisory unions, either or both of these services could be both expanded and made more cost effective.

In studying the prospect of forming a joint agreement over information technology, it could be limited to network management, or be expanded to include data processing and management (analyst and programmer levels), as well as hands-on technician level work. The desired service breadth ought to be first considered, as that could dictate whether contiguous supervisory unions (only) could be sought as partners.

The area of human resource management is another area fertile for consideration. Given the wealth of remote-technology based human resource platforms that exist, it may not be as necessary that consideration be given only to joining with immediately neighboring supervisory unions. While every supervisory union has its unique variables (such as pay schedules, leave allotments, etc.), there nonetheless remains a great deal of commonality on managing school districts' human resource needs.

Both of these departments are areas which supervisory unions often struggle with to internally find efficiencies. Two factors tend to be problematic: limited scale and the multiple organizations (districts) within supervisory union umbrellas. To the issue of scale, it may not be difficult to find other supervisory unions with similar joint contract needs in these areas.

Opportunity 40. Install technology-based substitute management and human resource systems. This directly relates to the previous opportunity. Many supervisory unions have successfully centralized their substitute management system (employee leave management, substitute recruitment, substitute calling and acquisitions, substitute evaluations and so forth) through technology solutions. One such automated telephone-based system is "AESOP," although other systems are also popular on the marketplace. Schools have found that investments in these systems become immediately cost-efficient as labor-intensive manual practices get replaced.

More broadly, adding a technology-based human resources system would result in a more efficient use of personnel time, including principals and their assistants. Common references to the current human resources protocols are "paper centric," "forms heavy," and "time consuming." A sub-body of human resources related functions center on accountability and tracking, most of which could be readily addressed with technology-based human resource systems. \$2,500 (annual) grants are available through the Vermont School Boards Insurance Trust (VSBIT) for the express purpose of HR related audits.

Professional Development / Curriculum Development

Opportunity 41. Share elementary schools' professional development *in situ*. The need for meaningful professional development opportunities run squarely up against routine barriers including costs, time, travel, absence from classrooms and so forth. East Montpelier Elementary School has structured its teachers' and students' schedules in a fashion that meaningfully puts teachers together during the instructional day for purposes of their shared planning and joint learning. While it is impractical for teachers from other schools to physically join East Montpelier's teachers on a regular basis, a remote option exists.

Through use of remote-in technologies (i.e., Skype), fellow elementary teachers from across WCSU could enjoin EMES colleagues. Requirements for this to be effective and practical require making the elementary schools' schedules more similar and jointly structuring relevant agendas.

Opportunity 42. Use remote technology to make curriculum development more cost effective. WCSU's efforts to meaningfully engage teachers in ongoing curriculum development activities is appropriate, as the end products are both stronger as a result of the collective thinking of committees; in addition, teachers are more likely to be invested in the outcomes of such important work.

However, the costs of teachers leaving their classrooms to accomplish this work are two-fold: the quality of instruction carried on by substitute teachers is sometimes comprised not to mention the additive costs of each substitute. These conditions are compounded at the elementary schools due to the generalist nature of the teachers' work and the need for broad representation on district-wide committees.

An accommodation to schedule curriculum-related committee meetings from 1:30 – 4:30 pm on school days has somewhat helped. However, teachers' travel time to a common location erodes time otherwise available for meetings.

A more efficient alternative could be the use of remote-in technology, where teachers could remain at their school while still participating in the district-wide committees thereby capturing travel minutes per meeting per participant (cumulative to hours over the year).

An alternative recommended by some respondents was to examine the schedule practices of neighboring Montpelier Supervisory District, which runs some abbreviated student days with teachers' professional development needs occupying the balance of the workday.

Opportunity 43. Enforce pre-paid or reimbursed professional development costs more strictly. The teachers' collective bargaining agreement pre-

imburses or reimburses teachers for approved graduate course work (credit hours to be applied for salary movement must be aligned with the school's or supervisory union's strategic plan or action plan or aligned with the teacher's IPDP or the Blue Ribbon Process). Respondents felt that a culture of liberally approving pre-imburements and reimbursements exists, and that some teachers' professional development activity costs did not meet the necessary thresholds. A similar condition of liberal approvals was noted for workshop and conference attendance pre-imburements and reimbursements.

Special Education

Opportunity 44. Redeploy some education specialists through central assignments. WCSU has already begun to realize efficiencies from having centralized its special education assessment team. As Act 156 requires the centralization of all special education services (which WCSU is in process of achieving), the specific use of special educators beyond single school assignments could maximize talent and possibly reduce the required number of teachers. More flexible deployment of special educators is an ideal rooted in Act 156. Presently, only one special educator has responsibilities at multiple schools.

WCSU special educators' "case loads" range from three to eighteen. Consideration is given to individual special educators' case loads with respect to the time required to support individual students' needs. It is important to note that no norms specific to case loads have been published, so workload is relative to the specific system of interventions in use at a school, coupled with degrees of complexity among individual students' cases.

Rules-of-thumb come into play, and per Dr. Giangreco's work¹⁵ at the University of Vermont suggests that one special educator per 80-100 students. Once the ratio of 100:1 is exceeded, pressures can compromise the efficacy of interventions. At the WCSU elementary level, small school size is an inhibitor to maximizing special education staffing efficiencies.

Use of Giangreco's "Evolve" model (presuming the state average of 15% of students eligible for services) at 100 ADM per special educator, a caseload of fifteen could be considered acceptable. However, if specific local cases are more complex and a higher level of direct special educator involvement is required, a caseload range of seven to nine would be considered reasonable.

There is a need to be nimble with caseload assignments, and such are driven from the particular intervention system in place. To this point, respondents felt

¹⁵ <http://www.uvm.edu/~cdci/evolveplus/>

there were inconsistencies in the currency and fidelity of a universal approach across WCSU schools.

The best leverage in attaining efficiencies lie in gains through student groupings and master scheduling while being mindful of intervention strategies. At a very high order, a split of two-thirds time with students and one-third time spent planning is an industry rule-of-thumb.

Opportunity 45. Continue to build on alternative student placement opportunities through regional collaborative ventures. Serving highly specialized student needs within small systems is not a unique challenge for WCSU. As related to staffing and services, small schools' capacities and services can be exceeded when addressing some highly specialized student needs. WCSU and neighboring supervisory unions (and districts) are currently exploring the creation of regional cooperative placements tailoring expertise and services to better meet the needs of some students. Such collaborative ventures can only better serve some individual students, but also do so more efficiently.

Opportunity 46. Assess the currency of the U-#32 special education services delivery model. One respondent suggested it is timely for a review of how special education services are delivered at U-#32. Concerns over some outdated aspects of the model surfaced included an over-reliance on students being pulled out of classrooms for services, a higher than necessary number of self-contained structures, and unnecessary levels of segregation of student populations. An assessment considering the effects of the model's specifics on staffing levels presents an opportunity.

Technology

Opportunity 47. Standardize technology training. Respondents spoke to a wide range of technology skills among WCSU professionals. At some locations, educators rely on "internal resident experts" for assistance. The WCSU technology department has provided some on-line tutorials to further assist. The new student data management system, which requires periodic inputs by teachers is not used frequently enough by them to allow for a high comfort level with the software, which prompts "9-1-1" style calls to central office personnel (such as during report card intervals).

A concerted training program on essential technology skills should reduce frustration, over-reliance on individuals to assist, and otherwise wasted time and effort.

Opportunity 48. Set design parameters for schools' web sites. While each school has a web presence on *wcsuonline.org*, inconsistencies among them do not reflect positively on WCSU working as a system. Content from the schools' sites appropriately reflect the interests, activities, and business of the respective schools. However, some standardization of the "look," categories, and integration between and among the sites would not only be user-friendlier, but also reflect well upon WCSU as a school system, as opposed to a system of schools. Web site users would also benefit from a standardized approach to linked files; the use of *.pdf* file formats is customary, while *.doc* is not.

Opportunity 49. Switch traditional phone service to VoIP. This opportunity should be considered the next time the SU-wide telephone service contract expires. Voice over Internet Protocol (VoIP) can shrink communication costs. Internal broadband capacity and some specialized equipment may be necessary before a switch to VoIP is viable. Many organizations smaller than WCSU have realized meaningful savings upon changing to VoIP technology.



THEME III: Structural Opportunities

Opportunity 50. Reconfigure grades and schools.

WCSU has six school buildings across its six districts, ranging in enrollment from an approximate low of 75 (Doty) to an approximate high of 801 (UHSD #32). The schools are not operating at capacity, nor based on enrollment projections are they likely to in the foreseeable future. Maximizing school facilities could result in one (or more) fewer schools, thus saving operational and some personnel savings; it should be noted that not all positions at a closed school would be eliminated, although some could. More balanced and predictable teacher-student ratios are made possible with fewer facilities. Beyond maximizing facilities and getting “leaner” with personnel levels are the heightened opportunities that emerge for education professionals who when co-located directly work together and learn from one another.

This particular opportunity lends itself not only to potentially very high dollar savings (facilities, infrastructure costs, and fewer personnel), but also with the direct “value add” that comes with fresh and meaningful collaboration activities.

At least two options are suggested for consideration:

- Move all WCSU sixth grade students to UHSD #32, therein expanding its middle school structure to grades 6-8. The fourth “quadrant” at UHSD #32 is capable of a restructured and expanded middle grades configuration. Middle schools housing grades 6-8 are a common configuration across the country.
- Whether sixth graders remain at the elementary schools or begin their transition to UHSD #32 a year earlier than is presently the case, there remains unused space at most elementary buildings. While all schools have a tendency to capitalize on otherwise unused space, many WCSU classrooms are not at capacity, nor are all classroom spaces being used for classrooms. Through attendance zoning (or other logical mechanisms), one or more elementary schools could be closed, with the affected town school districts sharing building(s) and governance through formalized joint contract arrangements.

The following chart reflects the number of elementary classrooms per schoolhouse accompanied by those in use by a full-time class of students. Principals were clear that while some classrooms may not be regularly occupied by a class, that all were used at least part-time for instruction (such as library, foreign language, math, language arts, SLP, OT, art, music, counseling, office space, guidance, and other “specials”). Also, the data below also do not include pre-K or pre-K after care.)

Table 5. WCSU Elementary K-6 Classroom Utilization.

School District	Total Number of rooms	Number of rooms used by a full-time class
Berlin	16	11
Calais	11	7
East Montpelier	15	11
Middlesex	8	8
Worcester	8	4
<i>Total</i>	58	41

While there would be complex collective bargaining matters requiring attention, and formalized arrangements would necessitate state action, this has successfully occurred elsewhere in Vermont and can serve as models for examination. Doty and Calais are two schools for initial consideration.

Opportunity 51. Expand rights of transfer within the teachers' and ESP collective bargaining agreements. A labor attorney could be consulted on how best to provide more flexibility for the transfer of employees between and among districts for purposes of responding to changing staffing needs within the supervisory union. The present agreements isolate the districts' actions, therein limiting options for more fluid use of personnel across the supervisory union. Such would likely require structural changes to the in-place master agreements, and should involve the union's assistance to effectuate.

Opportunity 52. Make alternative work years or schedules non-elective. The current teachers' collective bargaining agreement makes alternative scheduling elective on the part of the teacher. This is a nice courtesy, but limits boards on maximizing its teaching resources. In negotiating a change to this condition can allow assignment of alternative teachers' schedules that may better serve students and the district.

Opportunity 53. Provide more clarity on work day definitions. The current teachers' collective bargaining agreement defines the work-day (curiously not defined in terms of "minimum") at seven-and-a-half hours. The agreement specifies that principals will establish the daily start and end times. Respondents reported there are differences between schools in whether principals consistently apply this standard.

Opportunity 54. Evaluate the school calendar. The traditional five-day school week over 180 yearly student days permeates Vermont. While many changes have been considered for adjustments to the statewide and regional calendars, few have been successful.

Some out-of-state school calendars have adjusted for both efficiency and effectiveness interests. Among these, one common approach is to reorganize the student school week to four days via longer school days. The effect of this approach effectively shuts down schools on the fifth day, therein saving on infrastructure and utilities costs (bussing, heating, lunches, custodial services, etc.). The fifth (non-instructional) day opens up possibilities for student call-back time, vendor access to schools, and dedicated teacher professional development time.

Cultural and historical aspects of the current calendar, the needs of families, the effect on inter-school activities (athletics), and State Board rules would all need to be considered. However, the financial savings and heightened school efficiencies could be considerable.

Opportunity 55. Monitor U-32 Policy G16: Class (Section) Size. U-32 is compliant with state law in having developed class size guidelines. The policy is clear about annual reporting by the superintendent to the board on the implementation of the policy. As the policy was adopted earlier in this calendar year, it has not yet had a full school cycle for reporting purposes. An intended effect of the law (and local policy) is that of helping ensure the most appropriate class (section) enrollments, and by extension to avoid under or over staffing. One method of refining the policy's intentions is shared clarity over *when* to benchmark the actual numbers of students per section, as numbers can vary depending on whether the factor that matters is registered students versus students actually in the class (once underway) at some appropriate benchmark. Through such clarity, the policy's efficacy can be commonly understood and evaluated.



APPENDIX A

Sample Principal Report Template

Following are themes that could constitute the regular basis for written principals' reports. Specific themes should be modified and set by the board to satisfy its regular informational interests.

The written report is designed to replace in-person reports by principals at school board meetings. When reports are provided to board members in advance of meetings (perhaps as part of a meeting's organizational packet), an opportunity for board members to pose questions and seek clarification can still occur.

- *Recent or pending celebrations for staff and students ...*
- *Achievements and accomplishments ...*
- *Progress made over the last month on action plan steps (or action plan priorities over the next month) ...*
- *Public events scheduled over the next month ...*
- *Ongoing school initiatives and pending changes ...*
- *Communications scheduled over the next month (what and to whom) ...*
- *Something I'd like the board to know ...*

APPENDIX B

List of Reviewed Documents

“External Review of Management/Leadership Services,” (working draft October, 2006: R. Proulx and L. Soares).

“Special Education Task Force Report,” (2011: A. Angney, et al).

“Phase I Governance Study: Structures for Excellence, Efficiency and Effectiveness Options: Rumney Memorial and Doty Memorial Schools,” (2010: R. Proulx).

<http://www.wcsuonline.org/>

WCSU schools’ websites

“WCSU Roles and Responsibilities Manual for Administrators and Board Members”

“WCSU Strategic Plan: 2008-2013”

Title 16: Vermont Statutes Annotated

WCSU 2014-15 School Calendar

2014-15 Staff Directory

Bylaws of Washington Central Supervisory Union

WCSU Policies

WCSU Policy Committee agendas and minutes

WCSU District Board agendas and minutes

Local boards’ agendas and minutes

Executive Committee agendas and minutes

WCSU Transportation Agreement

Boards’ goals

Class sizes (2013-14 and 2014-15)

APPENDIX B (continued): List of Reviewed Documents

Local districts' budget trends

Local districts' budget summaries

NESDEC 2013-14 Enrollment Projections

Room utilization

ESP collective bargaining agreement (2013-17)

Teachers' collective bargaining agreement (2012-16)

Washington Central Supervisory Union

2014 Efficiency Study

Phase II

Commissioned by the WCSU Executive Committee
&
Presented to the WCSU Full Board: March 25, 2015

George Cormier
and
Michael R. Deweese, Ed.D.
Branch Schoolhouse Consulting, LLC

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Context for Financial Study

Overview

The purpose of the second phase of the Washington Central Efficiency Study is to conduct a financial analysis to determine the potential savings associated with selected opportunities identified in the first phase of the study. After cross referencing the opportunities identified by the Full Board at the December 3, 2014 meeting, and with the opportunities identified by the Washington Central Leadership Team and developing a cost model, we identified the following list of opportunities for financial analysis:

- #21 - Examine the work flow of the purchase order system
- #28 – Reconsider the purchasing and accounts payable practices
- #30 – Shared services for property/maintenance/building and grounds
- #32 – Consolidate food services
- #33 – Employ the “School Nurse Leader” model
- #38 – Human resources staffing
- #39 – IT and HR as joint departments with other SU’s
- #40 – Technology Substitute Management System
- #50 – Reconfigure grades and schools

(See the attached table: *Potential Opportunities to Determine Potential Savings.*)

Scope of Work

Due to the limited resources that Washington Central was able to put toward this analysis, it was determined that the supervisory union could only pay for an analysis of the reconfiguration of schools, (Opportunity #50 – Reconfigure grades and schools). Also, it was cost prohibitive to pay a consultant to model the other opportunities in the study. Washington Central either had employees on staff that could take up the work or identified more economical ways to confirm the savings. This was communicated to the Executive Committee during its January meeting. During the January meeting the Executive Committee asked the superintendent to work with leadership team to develop a plan to take advantage of the operational opportunities. (See the attached table: *Operational Priorities and Timeline.*)

In working with the superintendent and in consultation with the Executive Committee, it was determined to look at two models: two Joint School Districts, and a limited financial review of a Regional Education District. (Please see the attached definitions of these two models)

For the Joint School Model, two joint schools were created, Rumney-Doty and East Montpelier – Calais, and all sixth grade students were moved to U-32 to create a sixth through eighth grade middle school.

For the Regional Education District, the structure, grade configuration, and the budgeted revenues and expenditures for the schools in Washington Central remained the same and only the supervisory union assessments were taken out (expenditures in schools, revenue in the supervisory union with a net zero effect on all budgets). Two options are available for lowering cost to the communities: incentives for four years of tax rate relief, or a one-year grant from the state equivalent to \$400 per pupil based on the combined enrollment of the participating districts on October 1 of the year in which the successful vote was taken. Both were modeled.

Modeling & Limitations

The financial modeling was conducted during the winter of 2015 and used the tax rates, student populations, budgeted revenues and expenditures for the 2014-2015 school-year for all three models. The objective was to have all the data used in this study to be from the same school year. In the Joint School Model the principals of the six schools helped to supply data about the needs and configurations of the 2 Joint Schools, and changes at Berlin and U-32.

RED – 4 Year Tax Incentive – Year 1 Model

Model Description:

This model demonstrates the process of combining the revenues and expenditures for all the participating school districts and the supervisory union. The model eliminates the duplication of the supervisory union assessment revenues and school district expenses for these same assessments. The model also demonstrates how a RED tax rate is determined utilizing the tax rate reduction incentive as well as the process for implementing the 5% maximum/minimum district equalized tax rate change as defined in the 4 year RED incentive language.

Model Limitations:

The RED – 4 Year Tax Incentive – Year 1 Model is limited in the following ways. It only demonstrates the first year of a 4 year incentive process. There may be additional financial efficiencies that WCSU could implement through the formation of a RED which are not identified in this model.

It should also be noted that the Agency of Education has observed that 4 year tax incentive process often produces greater savings to the participating districts than the 1 year grant but is more complicated and therefore more difficult to understand.

RED – 4 Year Estimated Equalized Tax Rate Projection

Model Description

This model attempts to provide a projection of how the 4 year tax incentive is implemented in years 2 through 4. However, any attempt to project district tax rates into the future requires estimating a wide variety of data points. Additionally, given that the 5% maximum/minimum district equalized tax rate change is based on the district's prior year equalized tax rate, future tax rate projections quickly become a series of estimates based on estimates and severely limits the potential accuracy of these projections. Therefore, this projection chooses not to make any estimates and continues to utilize the known information from the 2014-2015 school year.

Model Limitations

In the four years of tax rate relief model of a Regional Education District there were four major assumptions:

1. WCSU Regional Education District Education Spending, as defined by Act 68, remains constant at \$22,806,101 for all 4 years.
2. WCSU Regional Education District Equalized Pupils count, as defined by Act 68, remains constant at 1,469.50 for all 4 years.

3. Statewide Base Amount, as defined by Act 68 and set annually by the VT Legislature, remains constant at \$9,285 for all 4 years.
4. Statewide Base Equalized Homestead Tax Rate, as defined by Act 68 and set annually by the VT Legislature, remains constant at \$0.98 for all 4 years.
5. Additionally, this model utilized equalized tax rates rather than local tax rates due to the potential changes in each community's Common Level of Appraisal (CLA) for all four years.

RED – 1 Year Estimated Equalized Tax Rate Projection

Model Description

This model demonstrates the process of combining the revenues and expenditures for all the participating school districts and the supervisory union. The model eliminates the duplication of the supervisory union assessment revenues and school district expenses for these same assessments. The model also demonstrates how a RED tax rate is determined in the first year for all communities by incorporating the state incentive grant equivalent to \$400 per pupil based on the combined enrollment of the participating districts on October 1 of the year in which the successful vote was taken.

Limitations

This model has very few limitations due to the fact that the implementation and incentives all occur in a single year.

Approach to the Work

To conduct the financial analysis, the consultant had to work closely with the members of the Washington Central Leadership Team to determine the needs of each of the joint schools and the middle school and how individual student needs would affect the new structural model. After gathering information on changing configuration and the impact on human resources, it was determined to allow a cost of \$75,000 for every teacher position and \$35,000 for every non-licensed position that was either added or eliminated. This included three sets of on-site meetings and several phone calls. Once the initial analysis was done, it was reviewed by the Superintendent and the Business Manager to check for errors in calculation. (See the attached project plan.)

Cooperation

The consultant appreciates the WCSU Executive Committee asking the question: "What are the financial implications if we look at a different structure of schools and grade configuration called for in Opportunity 50 of the efficiency study?"

The financial consultant is grateful to Superintendent Kimball and the WCSU staff. He found the same openness and interest in the project among all who participated that Dr. Deweese had noted in the first phase of this study. Also, the staff were reachable and prompt to respond and completely supplied information as needed.

The Financial Consultant

George Cormier has been a life-long educator and learner. He has been an assistant superintendent, chief financial officer, principal and teacher in two different supervisory unions in Vermont and in Massachusetts. Since retirement as an assistant superintendent, George has provided fiscal services, consultation and analysis services to fifteen supervisory unions across Vermont.

Financial Conclusions

In the table below is a comparison between the actual tax rates for 2014-2015, the Joint School Model and the two Regional Education District Models.

Comparison of Town 2014-2015 Tax Rates
Joint School District Model with Common Level of Appraisal

	2014- 2015 Tax Rates	Joint School District Tax Rates	Difference	RED - 4 year tax Relief	Difference	RED - One year Allowance	Difference
Berlin	\$1.5219	\$1.5158	(\$0.0061)	\$1.4776	(\$0.0443)	\$1.5117	(\$0.0102)
Calais	\$1.7391	\$1.7096	(\$0.0295)	\$1.6985	(\$0.0406)	\$1.7358	(\$0.0033)
East Montpelier	\$1.7984	\$1.7392	(\$0.0592)	\$1.5741	(\$0.2243)	\$1.6087	(\$0.1897)
Middlesex	\$1.6327	\$1.6021	(\$0.0306)	\$1.5902	(\$0.0425)	\$1.6654	\$0.0327
Worcester	\$1.5777	\$1.4576	(\$0.1201)	\$1.5327	(\$0.0450)	\$1.6075	\$0.0298

In looking at the Joint Schools, there would be a projected expenditure savings of \$432,952. Please see the attached budget and tax worksheets for each model.

Types of Mergers

(from: Agency of Education - *Facilitating and Achieving Mergers and Other Joint Ventures Under Acts 153/156 - A Manual for School Districts and Merger Consultants*)

Joint Activities

Districts contemplating joint activities are eligible for grants to pay for or supplement the costs of related studies. The only criterion is that the activity will be performed by the districts jointly. Two districts intending to undertake the same activity individually are not eligible for these grants.

The list of activities that meet the criterion is too extensive to itemize. An illustration would be expanding available courses by making some courses from each district available to students at both. Another would be jointly purchasing, maintaining and operating a piece of technical equipment.

Joint Contract Schools. The most comprehensive joint activity is the operation of a joint contract school. A joint contract school exists when two or more districts contract to operate a school. Although the joint contract school has a school board, the establishment of a joint contract school does not create a district. The school boards of the districts agreeing to the contract remain. Beyond grants to study the desirability of joint contract schools, there are no incentives for their creation.

Regional Education District (RED)

School districts, which may include union school districts, may merge to form a unified union school district. The district is responsible for students in grades PreK-12. In order to meet the RED criteria the merging districts must:

1. have an Average Daily Membership of at least 1,250; or
2. result from the merger of at least four school districts.

RED Incentives

Mergers meeting the eligibility requirements for RED incentives have a choice between:

1. Equalized Homestead Property Tax Rates

Equalized rates: rates lowered by \$0.08 declining to \$0.06, to \$0.04 to \$0.02 during the first 4 years.

- a. Household income sensitivity percentage is calculated accordingly.
- b. The rate for each town within the RED shall not increase or decrease by more than five percent in a single year.

OR

2. RED Incentive Grant for One Year

Equal to \$400.00 per pupil based on the combined enrollment of the participating districts on October 1 of the year in which the successful vote was taken.

Study committees are encouraged to consult with the Agency of Education to ensure that they produce accurate tax figures. If the option lowering rates for four years is chosen, the maximum change of 5% up or down per year may create a situation where different former districts pay different rates during the four transition years. Some study committees have had difficulty communicating the workings of this

incentive to voters. The \$400 RED incentive grant is easier to understand, but often produces lower savings.

Appendix I

Potential Opportunities to Determine Potential Savings

Project Plan

WCLT Operational Priorities and Timeline

Washington Central Supervisory Union

Joint Contract District Efficiency Study

Project Plan

TASKS	LEAD RESPONSIBILITY	SUPPORT	SUPPORT	COMPLETION DATE
Develop timeline for study	George			1/23/2015
Provide George with electronic versions of the Excel spreadsheets of the FY15 budget revenues and expenditures for Calais, East Montpelier, Middlesex and Worcester.	Lori			1/27/2015
Determine the documentation principals from Middlesex and East Montpelier will need to modify their FY15 budgets to meet the educational needs of the incoming students from Worcester and Calais.	Bill			1/30/2015
Grade configuration. What grades will be educated in JCD schools? Where are EEE / pre-school services being provided? Are any grades being re-assigned to U-32?	Bill			1/30/2015
Prepare the documentation for the Middlesex and East Montpelier principals	Lori			2/3/2015
Meet separately with the building principals from Middlesex and East Montpelier to describe the study and the role of the principals	Bill	Principals Middlesex & East Montpelier	George	2/4/2015
Determine what supplies and equipment will be transferred from Calais and Worcester to East Montpelier and Middlesex.	Bill			2/11/2015
Determine whether WCSU assessments are assigned to the four TSD's or to the two JCD's.	Bill			2/11/2015
George reviews and makes preliminary modifications to TSD budgets for Calais, East Montpelier, Middlesex and Worcester with support from Lori and Michelle.	George	Lori	Michelle	2/13/2015

Meet separately with the building principals from Middlesex and East Montpelier to have them to discuss their lists of additional staffing, services, supplies and equipment needed.	Bill	Principals Middlesex & East Montpelier	George	2/19/2015
Determine basis for determining JCD assessments to the member districts.	Bill			2/25/2015
Prepare TSD expenditure budgets for all four districts and both JCD's	George			3/2/2015
Determine revenues for all four TSD's and both JCD's	George			3/6/2015
Determine tax rates for all four TSD's	George			3/6/2015
Prepare comparative data as needed and forward to Bill for his review.	George			3/9/2015
Bill provides feedback to George on reports.	Bill			3/13/2015
George modifies reports as needed based on Bill's review and feedback.	George			3/17/2015
Meeting to review, format and prepare for the presentation to the Executive Committee	Bill	Mike	George	3/18/2015
Present findings to Executive Committee	Bill	Mike	George	3/25/2015
Determine whether or not liability for prior construction is explored with AOE	Bill			TBD
Contact AOE for clarification of JCD as needed	Bill			TBD

Potential Opportunities to Determine Potential Savings

Opportunity	Principals – Will Increase time for Instructional Leadership	Board – Easy to do	Board – Lead to better outcomes for students	Board – Most potential savings	Consultant – Can price out within the time and resources
#2 – Streamline Goals			X		
#12 Adopt an Administrative Compensation Schedule					X
#19 – Board Presence on web sites					X
#20 – Audit financial software		X			X
#21 – Examine work-flow for PO	X	X			X
#24 – Principals managing contracts and vendors	X	X			
#25 – Common Bidding Approaches	X			X	
#26 – Know when to go off the bid list				X	
#28 – Reconsider purchasing and accounts payable practices	X	X			X
#30 – Shared Services for property/maintenance/building and grounds	X	X		X	X
#31 – Purchase through Vermont's FMIDA				X	
#32 – Consolidate Food Services Functions	X	X		X	X
#33 – Employ the "School Nurse Leader" Model		X		X	X
#34 – Restructure Student Transportation				X	X
#35 - Consider Impacts of collective Bargaining	2 principals				X

Opportunity	Principals – Will Increase time for Instructional Leadership	Board – Easy to do	Board – Lead to better outcomes for students	Board – Most potential savings	Consultant – Can price out within the time and resources
#36 – Use electronic Payments required for all employees		X		X	
#37 – Require Direct Deposit for payroll		X		X	
#38 – Human Resources Staffing	X		X		X
#39 – IT and HR as joint departments with other SU		X		X	X
#40 - Technology based substitute management system	X	X			X
#41 – Share elementary schools’ professional development in situ	X		X		
#42 – remote technology for curriculum development	X		X		
#43 Enforce pre-paid or reimbursed professional development			X		
#44 – Redeploy some educational specialists through central assignments		X	X		
#45 – Regional Collaborative ventures for alternate student placement			X		
#46 Assess Special Education at U-32			X		
#49 Switch traditional Phone Service to VoIP		X			X
#50 – Reconfigure grades and schools			X	X	X
#51 – School Calendar			X		

2/12/15

WCLT Operational Priorities and Timeline

Results	Operations Opportunities	Priority Time Frame		
		June 2015	Within Year	2 Years Off
High	45. Continue to build on alternative student placement opportunities through regional collaborative ventures.	X		
High	40. Install technology-based substitute management and human resource systems.	X		
High	36. Use electronic payments for all employee reimbursements.	X		
High	35. Consider the impact of collective bargaining agreements on instructional leadership.		X	
High	34. Restructure the student transportation system.			X
High	32. Consolidate food service functions.			X
High	30. Design a shared services model for property services / maintenance / building and grounds functions.		X	
High	28. Reconsider purchasing and accounts payable practices.		X	
High	25. Use common bidding approaches.		X	
High	24. Consider the effects of principals managing contracts and vendors.		X	
High	21. Examine the work-flow of the purchasing structure.		X	
Medium	48. Set design parameters for schools' web sites.	X		
Medium	46. Assess the currency of the U-32 special education service delivery model.		X	
Medium	43. Enforce pre-paid or reimbursed professional development costs more strictly.	X		
Medium	42. Use remote technology to make curriculum development more cost effective.		X	
Medium	41. Share elementary schools' professional development in situ.		X	
Medium	38. Consider the effects of limited human resources staffing at the WCSU office, and the related effect on principals' time, and the related effect on principals' time.			X
Medium	37. Require direct deposit for payroll.		X	
Medium	33. Employ the "School Nurse Leader" school health services delivery model.			X
Medium	31. Utilize the purchasing power of Vermont's FMDA.	X		
Medium	27. Authorize bill payments in advance of warrants.	X		
Medium	26. Know when to go "off" the state bid list.	X		
Low	49. Switch traditional phone service to VoIP.			X
Low	47. Standardize technology training.		X	
Low	44. Redeploy some education specialists through central assignments.			X

Low	39. Consider Information Technology and Human Resources as departments for joint agreements with other supervisory union(s).			X
Low	29. Administratively re-norm formatting of financial statements.		X	
Low	23. Rethink principals' contract terms.			X
Low	22. Enable electronic inter-agency payments.	X		
Low	20. Audit the current district financial software.			X

Appendix II

Joint School Model

Berlin Town School District
Efficiency Study Act 68 Tax Rate Comparison

	FY15 - APPROVED		FY 15 - EFFICIENCY STUDY	
	Berlin TSD	U-32 UHSD	Berlin TSD	U-32 UHSD
Budgeted Expenditures	\$3,264,970	\$14,833,463	\$3,077,913	\$15,694,644
Budgeted Available Revenues	\$514,828	\$3,263,795	\$514,828	\$3,373,693
Education Spending	\$2,750,142	\$11,569,668	\$2,563,085	\$12,320,951
Equalized Pupils	185.16	747.94	160.82	844.17
Ed. Spending per Equalized Pupil	\$14,853	\$15,469	\$15,938	\$14,595
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285
District Spending Adjustment	159.965%	166.599%	171.649%	157.193%
Statewide Homestead Tax Rate	\$0.98	\$0.98	\$0.98	\$0.98
Adjusted Equalized Tax Rate	\$1.5677	\$1.6327	\$1.6822	\$1.5405
Equalized Pupil Count at School District	185.16	221.15	160.82	245.49
Total Equalized Pupils	406.31		406.31	
Equalized Pupil Ratios at School District	45.57%	54.43%	39.58%	60.42%
Pro-rated Equalized Tax Rate at School District	\$0.7144	\$0.8886	\$0.6658	\$0.9308
Total Equalized Tax Rates	\$1.6030		\$1.5966	
Common Level of Appraisal	105.33%		105.33%	
Pro-rated Actual Homestead Tax Rates	\$0.6782	\$0.8437	\$0.6321	\$0.8837
Local Homestead Tax Rate	\$1.5219		\$1.5158	

Calais Town School District
Efficiency Study Act 68 Tax Rate Comparison

	FY15 - APPROVED		FY15 - EFFICIENCY STUDY	
	Calais TSD	U-32 UHSD	Calais TSD	U-32 UHSD
Budgeted Expenditures	\$1,980,384	\$14,833,463	\$1,878,832	\$15,694,644
Budgeted Available Revenues	\$313,500	\$3,263,795	\$346,976	\$3,373,693
Education Spending	\$1,666,884	\$11,569,668	\$1,531,856	\$12,320,951
Equalized Pupils	113.08	747.94	100.78	844.17
Ed. Spending per Equalized Pupil	\$14,741	\$15,469	\$15,200	\$14,595
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285
District Spending Adjustment	158.759%	166.599%	163.705%	157.193%
Statewide Homestead Tax Rate	\$0.98	\$0.98	\$0.98	\$0.98
Adjusted Equalized Tax Rate	\$1.5558	\$1.6327	\$1.6043	\$1.5405
Equalized Pupil Count at School District	113.08	119.25	100.78	131.55
Total Equalized Pupils	232.33		232.33	
Equalized Pupil Ratios at School District	48.67%	51.33%	43.38%	56.62%
Pro-rated Equalized Tax Rate at School District	\$0.7573	\$0.8380	\$0.6959	\$0.8723
Total Equalized Tax Rates	\$1.5953		\$1.5682	
Common Level of Appraisal	91.73%		91.73%	
Pro-rated Actual Homestead Tax Rates	\$0.8255	\$0.9136	\$0.7587	\$0.9509
Local Homestead Tax Rate	\$1.7391		\$1.7096	

East Montpelier Town School District
Efficiency Study Act 68 Tax Rate Comparison

	FY15 - APPROVED		FY15 - EFFICIENCY STUDY	
	Local	U-32 UHSD	Local	U-32 UHSD
Budgeted Expenditures	\$4,119,588	\$14,833,463	\$3,589,560	\$15,694,644
Budgeted Available Revenues	\$505,705	\$3,263,795	\$493,822	\$3,373,693
Education Spending	\$3,613,883	\$11,569,668	\$3,095,738	\$12,320,951
Equalized Pupils	197.39	747.94	164.97	844.17
Ed. Spending per Equalized Pupil	\$18,308	\$15,469	\$18,765	\$14,595
<u>Excess Penalty Calculation</u>				
All exclusions	\$527,186		\$654,143	
Eligible exclusions per equalized pupil	\$2,671		\$3,965	
Adjusted per pupil figure to use for excess spending	\$15,638		\$14,800	
Excess spending threshold	\$16,166		\$16,166	
Per pupil spending above the threshold	\$0	\$0	\$0	\$0
Perpupil spending used to determine DSA	\$18,308	\$15,469	\$18,765	\$14,595
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285
District Spending Adjustment	197.182%	166.599%	202.105%	157.193%
Statewide Homestead Tax Rate	\$0.98	\$0.98	\$0.98	\$0.98
Adjusted Equalized Tax Rate	\$1.9324	\$1.6327	\$1.9806	\$1.5405
Equalized Pupil Count at School District	197.39	203.90	164.97	236.32
Total Equalized Pupils	401.29		401.29	
Equalized Pupil Ratios at School District	49.19%	50.81%	41.11%	58.89%
Pro-rated Equalized Tax Rate at School District	\$0.9505	\$0.8296	\$0.8142	\$0.9072
Total Equalized Tax Rates	\$1.7801		\$1.7214	
Common Level of Appraisal	98.98%		98.98%	
Pro-rated Actual Homestead Tax Rates	\$0.9603	\$0.8381	\$0.8226	\$0.9165
Local Homestead Tax Rate	\$1.7984		\$1.7392	

Middlesex Town School District
Efficiency Study Act 68 Tax Rate Comparison

	FY15 - APPROVED		FY15 - EFFICIENCY STUDY	
	Middlesex Local	U-32 UHSD	Middlesex Local	U-32 UHSD
Budgeted Expenditures	\$2,603,355	\$14,833,463	\$2,330,729	\$15,694,644
Budgeted Available Revenues	\$357,030	\$3,263,795	\$330,386	\$3,373,693
Education Spending	\$2,246,325	\$11,569,668	\$2,000,343	\$12,320,951
Equalized Pupils	157.82	747.94	138.68	844.17
Ed. Spending per Equalized Pupil	\$14,233	\$15,469	\$14,424	\$14,595
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285
District Spending Adjustment	153.295%	166.599%	155.349%	157.193%
Statewide Homestead Tax Rate	\$0.98	\$0.98	\$0.98	\$0.98
Adjusted Equalized Tax Rate	\$1.5023	\$1.6327	\$1.5224	\$1.5405
Equalized Pupil Count at School District	157.82	129.34	138.68	148.48
Total Equalized Pupils	287.16		287.16	
Equalized Pupil Ratios at School District	54.96%	45.04%	48.29%	51.71%
Pro-rated Equalized Tax Rate at School District	\$0.8256	\$0.7354	\$0.7352	\$0.7965
Total Equalized Tax Rates	\$1.5610		\$1.5318	
Common Level of Appraisal	95.61%		95.61%	
Pro-rated Actual Homestead Tax Rates	\$0.8636	\$0.7691	\$0.7690	\$0.8331
Local Homestead Tax Rate	\$1.6327		\$1.6021	

**Worcester Town School District
Efficiency Study Act 68 Tax Rate Comparison**

	FY15 - APPROVED		FY15 - EFFICIENCY STUDY	
	Worcester TSD	U-32 UHSD	Worcester TSD	U-32 UHSD
Budgeted Expenditures	\$1,208,053	\$14,833,463	\$1,005,183	\$15,694,644
Budgeted Available Revenues	\$248,854	\$3,263,795	\$258,768	\$3,373,693
Education Spending	\$959,199	\$11,569,668	\$746,415	\$12,320,951
Equalized Pupils	68.11	747.94	60.08	844.17
Ed. Spending per Equalized Pupil	\$14,083	\$15,469	\$12,424	\$14,595
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285
District Spending Adjustment	151.676%	166.599%	133.804%	157.193%
Statewide Homestead Tax Rate	\$0.98	\$0.98	\$0.98	\$0.98
Adjusted Equalized Tax Rate	\$1.4864	\$1.6327	\$1.3113	\$1.5405
Equalized Pupil Count at School District	68.11	74.30	60.08	82.33
Total Equalized Pupils	142.41		142.41	
Equalized Pupil Ratios at School District	47.83%	52.17%	42.19%	57.81%
Pro-rated Equalized Tax Rate at School District	\$0.7109	\$0.8518	\$0.5532	\$0.8906
Total Equalized Tax Rates	\$1.5627		\$1.4438	
Common Level of Appraisal	99.05%		99.05%	
Pro-rated Actual Homestead Tax Rates	\$0.7177	\$0.8600	\$0.5585	\$0.8991
Local Homestead Tax Rate	\$1.5777		\$1.4576	

Berlin Town School District
Revised FY15 Budget for Grade 6 to U-32
Proposed Revenues

	FY15 Berlin TSD (as approved)	Proposed Budget
Earnings on Investments	\$21,475	\$21,475
Miscellaneous Income - Purchase Discount	\$1,000	\$1,000
Miscellaneous Income - Erate	\$4,700	\$4,700
Miscellaneous Income - Other	\$2,000	\$2,000
State Aid Transportation	\$46,710	\$46,710
Miscellaneous Income - SPED	\$0	\$0
Mainstream Block Grant	\$65,410	\$65,410
SPED Expenditure Reimbursement	\$329,507	\$329,507
SPED Extraordinary Reimbursement	\$19,885	\$19,885
EEE Grant	\$24,141	\$24,141
Fund Balance - Use	\$0	\$0
Sub-Total	\$514,828	\$514,828
Education Spending Grant	\$2,750,142	\$2,563,085
Total Revenues	\$3,264,970	\$3,077,913

Berlin Town School District
FY15 Budget proposed Grade 6 to U-32
Proposed Expenditures

	FY15 Berlin TSD (as approved)	Adjustments	Proposed Budget
Instructional Services	\$1,201,353	(\$150,000)	\$1,051,353
EEE & Preschool	\$59,739		\$59,739
Guidance Services	\$84,572		\$84,572
Health Services	\$79,103		\$79,103
Curriculum Services	\$21,918	(\$3,359)	\$18,559
School Library Services	\$48,037		\$48,037
Technology Services	\$122,030	(\$7,493)	\$114,537
Board of Education Services	\$6,558		\$6,558
Office of Superintendent	\$57,630	(\$9,680)	\$47,950
Office of Principal	\$229,796		\$229,796
Fiscal Services	\$41,965	(\$6,433)	\$35,532
Interest Expense	\$31,475		\$31,475
Auditing Services	\$3,500		\$3,500
Operation & Maint. of Plant	\$313,295		\$313,295
Student Transportation Svcs.	\$120,714		\$120,714
Debt Service	\$33,208		\$33,208
Fund Transfers	\$51,336		\$51,336
Instr. Svcs. - Student Support Svcs.	\$579,592		\$579,592
Support Programs	\$0		\$0
Speech Services	\$94,684		\$94,684
Physical Therapy Svcs.	\$5,000		\$5,000
Special Education Transportation	\$5,000		\$5,000
SU Assessments	\$74,465	(\$10,092)	\$64,373
English Language Learners	\$0		\$0
Total	\$3,264,970	(\$187,057)	\$3,077,913

Calais - East Montpelier Joint Contract District
FY15 Proposed Revenues

	<u>Proposed Revenues</u>
Interest Income	\$32,000
Miscellaneous Income & Purchase Discount	\$2,019
Miscellaneous Income - E-rate	\$5,390
SPED Individualized Services - Calais (see assessment wksht for details)	\$70,000
Instructional Services Assessment - Calais	\$1,143,828
Special Education Servcies Assessment - Calais	\$221,477
EEE/Pre-School Services Assessment - Calais	\$52,898
ELL Services Assessment - Calais	\$0
SPED Individualized Services - East Montpelier (see assessment wksht for details)	\$209,126
Instructional Services Assessment - East Montpelier	\$1,834,890
Special Education Servcies Assessment - East Montpelier	\$355,287
EEE/Pre-School Services Assessment - East Montpelier	\$84,858
ELL Services Assessment - East Montpelier	<u>\$0</u>
Total revenues	\$4,011,773

Calais - East Montpelier Joint Contract District
FY15 Proposed Expenses

	FY15 East Montpelier TSD (as approved)	FY15 Calais TSD (as approved)	Adjustments	Proposed JCD Budget
Instructional Services	\$1,420,864	\$791,747	(\$223,400)	\$1,989,211
EEE & Preschool	\$69,825	\$67,931	\$0	\$137,756
Guidance Services	\$50,565	\$45,101	(\$50,000)	\$45,666
Health Services	\$74,468	\$25,671	(\$27,900)	\$72,239
Curriculum Services	\$22,722	\$13,204	(\$35,926)	\$0
School Library Services	\$64,636	\$47,529	(\$5,400)	\$106,765
Technology Services	\$126,865	\$63,695	(\$85,910)	\$104,650
Board of Education Services	\$16,276	\$9,738	(\$9,738)	\$16,276
Office of Superintendent	\$59,707	\$35,114	(\$92,811)	\$2,010
Office of Principal	\$311,745	\$139,262	(\$116,105)	\$334,902
Fiscal Services	\$43,504	\$25,280	(\$68,784)	\$0
Interest Expense	\$32,000	\$19,500	(\$19,500)	\$32,000
Auditing Services	\$3,500	\$3,500	(\$3,500)	\$3,500
Operation & Maint. of Plant	\$255,811	\$203,218	(\$203,218)	\$255,811
Student Transportation Svcs.	\$122,966	\$88,660	(\$200,374)	\$11,252
Debt Service	\$654,143	\$666	(\$654,809)	\$0
Fund Transfers	\$115,618	\$41,399	(\$113,172)	\$43,845
Instr. Svcs. - Student Support Svcs.	\$515,468	\$278,089	(\$54,250)	\$739,307
Support Programs	\$0	\$0	\$0	\$0
Speech Services	\$77,863	\$27,720	\$0	\$105,583
Physical Therapy Svcs.	\$2,000	\$5,000	\$0	\$7,000
Special Education Transportation	\$2,000	\$2,000	\$0	\$4,000
SU Assessments	\$77,042	\$46,360	(\$123,402)	\$0
English Language Learners	\$0	\$0	\$0	\$0
Total	\$4,119,588	\$1,980,384	(\$2,088,199)	\$4,011,773

Calais Town School District
Revised FY15 Budget for Joint Contract District
Proposed Revenues

	FY 15 Calais TSD (as approved)	Proposed Budget
Earnings on Investments	\$19,500	\$19,500
Miscellaneous Income & Purchase Discount	\$905	
Miscellaneous Income - Erate	\$2,700	
Small School Grants	\$26,859	\$26,859
State Aid Transportation	\$34,460	\$34,460
Mainstream Block Grant	\$41,591	\$41,591
SPED Expenditure Reimbursement	\$151,072	\$188,153
EEE Grant	\$16,413	\$16,413
Fund Balance - Use	\$20,000	\$20,000
Sub-Total	\$313,500	\$346,976
Education Spending Grant	\$1,666,884	\$1,531,856
Total Revenues	\$1,980,384	\$1,878,832

Calais Town School District
FY15 Joint Contract District
Proposed Expenditures

	FY15 Calais TSD (as approved)	Adjustments	Proposed TSD Budget
Instructional Services	\$791,747	\$352,081	\$1,143,828
EEE & Preschool	\$67,931	(\$15,033)	\$52,898
Guidance Services	\$45,101	(\$45,101)	\$0
Health Services	\$25,671	(\$25,671)	\$0
Curriculum Services	\$13,204	(\$843)	\$12,361
School Library Services	\$47,529	(\$47,529)	\$0
Technology Services	\$63,695	(\$36,129)	\$27,566
Board of Education Services	\$9,738	\$0	\$9,738
Office of Superintendent	\$35,114	(\$3,178)	\$31,936
Office of Principal	\$139,262	(\$139,262)	\$0
Fiscal Services	\$25,280	(\$1,614)	\$23,666
Interest Expense	\$19,500	\$0	\$19,500
Auditing Services	\$3,500	\$0	\$3,500
Operation & Maint. of Plant	\$203,218	(\$155,560)	\$47,658
Student Transportation Svcs.	\$88,660	(\$15,000)	\$73,660
Debt Service	\$666	\$0	\$666
Fund Transfers	\$41,399	(\$14,849)	\$26,550
Instr. Svcs. - Student Support Svcs.	\$278,089	\$83,388	\$361,477
Support Programs	\$0	\$0	\$0
Speech Services	\$27,720	(\$27,720)	\$0
Physical Therapy Svcs.	\$5,000	(\$5,000)	\$0
Special Education Transportation	\$2,000	(\$2,000)	\$0
SU Assessments	\$46,360	(\$2,532)	\$43,828
English Language Learners	\$0	\$0	\$0
Total	\$1,980,384	(\$101,552)	\$1,878,832

East Montpelier Town School District
Revised FY15 Budget for Joint Contract District
Proposed Revenues

	FY15 East Montpelier TSD (as approved)	Proposed Budget
Earnings on Investments	\$32,000	\$32,000
Miscellaneous Income & Purchase Discount	\$1,114	\$0
Miscellaneous Income - Erate	\$2,690	\$0
Miscellaneous Income - Field Trips	\$2,700	\$0
Miscellaneous Income - Other	\$600	\$600
State Aid Transportation	\$46,137	\$46,137
Mainstream Block Grant	\$75,230	\$75,230
SPED Expenditure Reimbursement	\$242,691	\$237,312
SPED Extraordinary Reimbursement	\$72,640	\$72,640
EEE Grant	\$29,903	\$29,903
Fund Balance - Use	\$0	\$0
Sub-Total	\$505,705	\$493,822
Education Spending Grant	\$3,613,883	\$3,095,738
Total Revenues	\$4,119,588	\$3,589,560

East Montpelier Town School District
FY15 Joint Contract District
Proposed Expenditures

	FY15 East Montpelier TSD (as approved)	Adjustments	Proposed TSD Budget
Instructional Services	\$1,420,864	\$414,026	\$1,834,890
EEE & Preschool	\$69,825	\$15,033	\$84,858
Guidance Services	\$50,565	(\$50,565)	\$0
Health Services	\$74,468	(\$74,468)	\$0
Curriculum Services	\$22,722	(\$3,858)	\$18,864
School Library Services	\$64,636	(\$64,636)	\$0
Technology Services	\$126,865	(\$84,795)	\$42,070
Board of Education Services	\$16,276	\$0	\$16,276
Office of Superintendent	\$59,707	(\$10,967)	\$48,740
Office of Principal	\$311,745	(\$311,745)	\$0
Fiscal Services	\$43,504	(\$7,387)	\$36,117
Interest Expense	\$32,000	\$0	\$32,000
Auditing Services	\$3,500	\$0	\$3,500
Operation & Maint. of Plant	\$255,811	(\$255,811)	\$0
Student Transportation Svcs.	\$122,966	(\$21,252)	\$101,714
Debt Service	\$654,143	\$0	\$654,143
Fund Transfers	\$115,618	(\$29,096)	\$86,522
Instr. Svcs. - Student Support Svcs.	\$515,468	\$48,945	\$564,413
Support Programs	\$0	\$0	\$0
Speech Services	\$77,863	(\$77,863)	\$0
Physical Therapy Svcs.	\$2,000	(\$2,000)	\$0
Special Education Transportation	\$2,000	(\$2,000)	\$0
SU Assessments	\$77,042	(\$11,589)	\$65,453
English Language Learners	\$0	\$0	\$0
Total	\$4,119,588	(\$530,028)	\$3,589,560

Worcester - Middlesex Joint Contract District
FY15 Proposed Revenues

	<u>Proposed Revenues</u>
Interest Income	\$24,000
Miscellaneous Income & Purchase Discount	\$1,080
Miscellaneous Income - E-rate	\$4,600
SPED Individualized Services - Worcester	\$63,000
Instructional Services Assessment - Worcester	\$628,374
Special Education Services Assessment - Worcester	\$129,333
EEE/Pre-School Services Assessment - Worcester	\$30,149
ELL Services Assessment - Worcester	\$0
SPED Individualized Services - Middlesex	\$70,000
Instructional Services Assessment - Middlesex	\$1,483,099
Special Education Services Assessment - Middlesex	\$305,255
EEE/Pre-School Services Assessment - Middlesex	\$71,157
ELL Services Assessment - Middlesex	<u>\$8,084</u>
Total Revenue	\$2,818,131

Worcester - Middlesex Joint Contract District
FY15 Proposed Expenses

	FY15 Worcester TSD (as approved)	FY15 Middlesex TSD (as approved)	Adjustments	Proposed JCD Budget
Instructional Services	\$462,570	\$1,033,188	(\$279,500)	\$1,216,258
EEE & Preschool	\$33,307	\$67,999	\$0	\$101,306
Guidance Services	\$47,098	\$49,989	(\$29,700)	\$67,387
Health Services	\$18,425	\$57,334	\$0	\$75,759
Curriculum Services	\$8,007	\$18,427	\$0	\$26,434
School Library Services	\$36,001	\$70,669	(\$19,750)	\$86,920
Technology Services	\$35,593	\$102,701	(\$66,452)	\$71,842
Board of Education Services	\$3,902	\$12,424	(\$3,902)	\$12,424
Office of Superintendent	\$21,188	\$48,610	(\$68,298)	\$1,500
Office of Principal	\$114,251	\$183,355	(\$46,889)	\$250,717
Fiscal Services	\$15,331	\$35,280	(\$50,611)	\$0
Interest Expense	\$11,000	\$24,000	(\$11,000)	\$24,000
Auditing Services	\$3,500	\$3,500	(\$3,500)	\$3,500
Operation & Maint. of Plant	\$106,198	\$199,403	(\$24,963)	\$280,638
Student Transportation Svcs.	\$34,966	\$90,368	(\$120,126)	\$5,208
Debt Service	\$10,319	\$10,390	(\$20,709)	\$0
Fund Transfers	\$15,846	\$85,720	(\$83,000)	\$18,566
Instr. Svcs. - Student Support Svcs.	\$166,205	\$382,567	(\$69,100)	\$479,672
Support Programs	\$0	\$0	\$0	\$0
Speech Services	\$33,990	\$50,926	\$0	\$84,916
Physical Therapy Svcs.	\$0	\$3,000	\$0	\$3,000
Special Education Transportation	\$0	\$0	\$0	\$0
SU Assessments	\$30,356	\$65,421	(\$95,777)	\$0
English Language Learners	\$0	\$8,084	\$0	\$8,084
Total	\$1,208,053	\$2,603,355	(\$993,277)	\$2,818,131

Middlesex Town School District
Revised FY15 Budget for Joint Contract District
Proposed Revenues

	FY15 Middlesex TSD (as approved)	Proposed Budget
Earnings on Investments	\$24,000	\$24,000
Miscellaneous Income & Purchase Discount	\$800	\$0
Miscellaneous Income - Erate	\$3,100	\$0
State Aid Transportation	\$34,529	\$34,529
Mainstream Block Grant	\$59,751	\$59,751
SPED Expenditure Reimbursement	\$209,888	\$187,144
EEE Grant	\$24,962	\$24,962
Fund Balance - Use	\$0	\$0
Sub-Total	\$357,030	\$330,386
Education Spending Grant	\$2,246,325	\$2,000,343
Total Revenues	\$2,603,355	\$2,330,729

Middlesex Town School District
FY15 Joint Contract District
Proposed Expenditures

	FY15 Middlesex TSD (as approved)	Adjustments	Proposed TSD Budget
Instructional Services	\$1,033,188	\$449,911	\$1,483,099
EEE & Preschool	\$67,999	\$3,158	\$71,157
Guidance Services	\$49,989	(\$49,989)	\$0
Health Services	\$57,334	(\$57,334)	\$0
Curriculum Services	\$18,427	(\$2,299)	\$16,128
School Library Services	\$70,669	(\$70,669)	\$0
Technology Services	\$102,701	(\$66,733)	\$35,968
Board of Education Services	\$12,424	\$0	\$12,424
Office of Superintendent	\$48,610	(\$6,940)	\$41,670
Office of Principal	\$183,355	(\$183,355)	\$0
Fiscal Services	\$35,280	(\$4,401)	\$30,879
Interest Expense	\$24,000	\$0	\$24,000
Auditing Services	\$3,500	\$0	\$3,500
Operation & Maint. of Plant	\$199,403	(\$199,403)	\$0
Student Transportation Svcs.	\$90,368	(\$3,708)	\$86,660
Debt Service	\$10,390	\$0	\$10,390
Fund Transfers	\$85,720	(\$12,720)	\$73,000
Instr. Svcs. - Student Support Svcs.	\$382,567	(\$7,312)	\$375,255
Support Programs	\$0	\$0	\$0
Speech Services	\$50,926	(\$50,926)	\$0
Physical Therapy Svcs.	\$3,000	(\$3,000)	\$0
Special Education Transportation	\$0	\$0	\$0
SU Assessments	\$65,421	(\$6,906)	\$58,515
English Language Learners	\$8,084	\$0	\$8,084
Total	\$2,603,355	(\$272,626)	\$2,330,729

Worcester Town School District
Revised FY15 Revenues for Joint Contract District
Proposed Revenues

	FY15 Worcester TSD (as approved)	Proposed Budget
Earnings on Investments	\$11,000	\$11,000
Miscellaneous Income & Purchase Discount	\$280	\$0
Miscellaneous Income - Erate	\$1,500	\$0
Small School Grants	\$89,020	\$89,020
State Aid Transportation	\$23,537	\$23,537
Mainstream Block Grant	\$22,324	\$22,324
SPED Expenditure Reimbursement	\$90,593	\$102,287
EEE Grant	\$10,600	\$10,600
Fund Balance - Use	\$0	\$0
Sub-Total	\$248,854	\$258,768
Education Spending Grant	\$959,199	\$746,415
Total Revenues	\$1,208,053	\$1,005,183

Worcester Town School District
FY15 Joint Contract District
Proposed Expenditures

	FY 15 Worcester TSD (as approved)	Adjustments	Proposed TSD Budget
Instructional Services	\$462,570	\$165,804	\$628,374
EEE & Preschool	\$33,307	(\$3,158)	\$30,149
Guidance Services	\$47,098	(\$47,098)	\$0
Health Services	\$18,425	(\$18,425)	\$0
Curriculum Services	\$8,007	(\$941)	\$7,066
School Library Services	\$36,001	(\$36,001)	\$0
Technology Services	\$35,593	(\$19,834)	\$15,759
Board of Education Services	\$3,902	\$0	\$3,902
Office of Superintendent	\$21,188	(\$2,931)	\$18,257
Office of Principal	\$114,251	(\$114,251)	\$0
Fiscal Services	\$15,331	(\$1,802)	\$13,529
Interest Expense	\$11,000	\$0	\$11,000
Auditing Services	\$3,500	\$0	\$3,500
Operation & Maint. of Plant	\$106,198	(\$106,198)	\$0
Student Transportation Svcs.	\$34,966	(\$1,500)	\$33,466
Debt Service	\$10,319	\$0	\$10,319
Fund Transfers	\$15,846	(\$5,846)	\$10,000
Instr. Svcs. - Student Support Svcs.	\$166,205	\$26,128	\$192,333
Support Programs	\$0	\$0	\$0
Speech Services	\$33,990	(\$33,990)	\$0
Physical Therapy Svcs.	\$0	\$0	\$0
Special Education Transportation	\$0	\$0	\$0
SU Assessments	\$30,356	(\$2,827)	\$27,529
English Language Learners	\$0	\$0	\$0
Total	\$1,208,053	(\$202,870)	\$1,005,183

U-32 Union School District
Revised FY15 Budget with Grade 6 at U-32
Proposed Revenues

	FY15 U-32 USD (as approved)	Proposed Budget
Tuition from Individuals	\$30,391	\$30,391
Tuition from Other Schools	\$1,002,909	\$1,002,909
Earnings on Investments	\$152,106	\$152,106
Miscellaneous Inc. - Purchase Discount	\$5,250	\$5,250
Miscellaneous Income - Athletics	\$26,000	\$26,000
Miscellaneous Income - Parking	\$1,300	\$1,300
Miscellaneous Income - Departments	\$25,600	\$25,600
Miscellaneous Income - Erate	\$13,000	\$13,000
Miscellaneous Income - Facility Use	\$4,000	\$4,000
Miscellaneous Income - Perf. Arts	\$2,000	\$2,000
Miscellaneous Income - Yearbooks	\$18,000	\$18,000
Miscellaneous Income - Net Metering	\$20,776	\$20,776
State Aid Transportation	\$247,611	\$247,611
Driver Ed. Reimbursement	\$4,400	\$4,400
Misc. Inc. SPED & Excess Costs	\$125,448	\$125,448
Individualized Student Services - Calais	\$0	\$70,000
Mainstream Block Grant	\$257,457	\$257,457
SPED Expenditure Reimbursement	\$901,749	\$941,647
SPED Extraordinary Reimbursement	\$225,798	\$225,798
Fund Balance - Use	\$200,000	\$200,000
Sub-Total	\$3,263,795	\$3,373,693
Education Spending Grant	\$11,344,826	\$12,096,109
State Aid Technical Center	\$224,842	\$224,842
Total Revenues	\$14,833,463	\$15,694,644

U-32 Union School District
Revised FY15 Budget to include Grade 6
Proposed Expenses

	FY15 U-32 USD (as approved)	Adjustments	Proposed Budget
Instructional Services	\$5,368,551	\$650,000	\$6,018,551
Instructional Services - Schoolwide	\$358,200	\$0	\$358,200
Guidance Services	\$605,909	\$0	\$605,909
Health Services	\$138,506	\$0	\$138,506
Curriculum Services	\$149,248	\$11,200	\$160,448
Media Services	\$100,007	\$0	\$100,007
School Library Services	\$276,432	\$0	\$276,432
Technology Services	\$293,267	\$40,201	\$333,468
Technology Services - School wide	\$100,144	\$0	\$100,144
Board of Education Services	\$56,602	\$0	\$56,602
Office of Superintendent	\$188,628	\$29,197	\$217,825
Office of Principal	\$874,259	\$0	\$874,259
Fiscal Services	\$138,297	\$21,636	\$159,933
Interest Expense	\$120,000	\$0	\$120,000
Auditing Services	\$5,200	\$0	\$5,200
Operation & Maint. of Plant	\$1,249,087	\$75,000	\$1,324,087
Student Transportation Svcs.	\$660,978		\$660,978
Transfer to Other Funds	\$979,981	\$0	\$979,981
Instr. Svcs. - Student Support Svcs.	\$1,870,367	\$0	\$1,870,367
Support Programs	\$0	\$0	\$0
Speech Services	\$116,220	\$0	\$116,220
Occupational Therapy	\$45,000	\$0	\$45,000
Physical Therapy Svcs.	\$20,235	\$0	\$20,235
Special Education Administration	\$144,182	\$0	\$144,182
Special Education Transportation	\$40,000	\$0	\$40,000
SU Assessments	\$216,991	\$33,947	\$250,938
English Language Learners	\$11,972	\$0	\$11,972
Co-Curricular Activities	\$705,200	\$0	\$705,200
Total	\$14,833,463	\$861,181	\$15,694,644

Appendix III

Regional Education District

4 Year Tax Incentive

Regional Education District Study
for
Washington Central Supervisory Union
2014 - 2015 Budgets
4 Year Tax Rate Incentive Version - 1st Year

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
EXPENDITURES										
Instructional Services	\$1,201,353	\$791,747	\$1,420,864	\$1,033,188	\$462,570	\$5,368,551	\$0	\$10,278,273		\$10,278,273
Instructional Services - schoolwide	\$0	\$0	\$0	\$0	\$0	\$358,200	\$0	\$358,200		\$358,200
EEE & Preschool	\$59,739	\$67,931	\$69,825	\$67,999	\$33,367	\$0	\$0	\$298,801		\$298,801
Instruction Development Services	\$0	\$0	\$0	\$0	\$0	\$0	\$162,236	\$162,236		\$162,236
Guidance Services	\$84,572	\$45,101	\$50,565	\$49,989	\$47,068	\$605,909	\$0	\$883,234		\$883,234
Health Services	\$79,103	\$25,671	\$74,468	\$57,334	\$18,425	\$138,506	\$0	\$393,507		\$393,507
Curriculum Services	\$21,918	\$13,204	\$22,722	\$18,427	\$8,007	\$149,248	\$0	\$233,526	(\$156,511)	\$77,015
Media Services	\$0	\$0	\$0	\$0	\$0	\$100,007	\$0	\$100,007		\$100,007
School Library Services	\$48,037	\$47,529	\$64,636	\$70,669	\$36,001	\$276,432	\$0	\$543,304		\$543,304
Technology Services	\$122,030	\$63,695	\$128,865	\$102,701	\$35,593	\$293,267	\$70,904	\$815,055	(\$70,904)	\$744,151
Technology Services - schoolwide	\$0	\$0	\$0	\$0	\$0	\$100,144	\$0	\$100,144		\$100,144
Technology Support & Network - Shared Services	\$0	\$0	\$0	\$0	\$0	\$0	\$278,138	\$278,138	(\$278,138)	\$0
Board of Education Services	\$6,558	\$9,738	\$16,276	\$12,424	\$3,902	\$56,602	\$0	\$105,500		\$105,500
Office of the Superintendent	\$57,630	\$35,114	\$59,707	\$48,610	\$21,188	\$188,628	\$347,402	\$759,279	(\$404,377)	\$353,902
Preschool Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$13,100	\$13,100		\$13,100
Office of the Principal	\$229,796	\$139,262	\$311,745	\$183,355	\$114,251	\$874,259	\$0	\$1,852,668		\$1,852,668
Fiscal Services	\$41,965	\$25,280	\$43,504	\$35,280	\$15,331	\$138,297	\$307,456	\$607,113		\$307,457
Interest Expense	\$31,475	\$19,500	\$32,000	\$24,000	\$11,000	\$120,000	\$0	\$237,975	(\$299,656)	\$237,975
Auditing Expenses	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$5,200	\$0	\$22,700		\$22,700
Operation & Maintenance of Plant	\$313,295	\$203,218	\$255,811	\$199,403	\$106,198	\$1,249,087	\$21,635	\$2,348,647		\$2,348,647
Student Transportation Services	\$120,714	\$88,660	\$122,966	\$90,368	\$34,966	\$660,978	\$0	\$1,118,652		\$1,118,652
Debt Service	\$33,208	\$666	\$654,143	\$10,390	\$10,319	\$0	\$20,640	\$729,366		\$729,366
Fund Transfers	\$51,336	\$41,399	\$115,618	\$85,720	\$15,846	\$979,981	\$25,000	\$1,314,900		\$1,314,900
Instructional Services - Student Support Svcs.	\$579,592	\$278,089	\$515,468	\$382,567	\$166,205	\$1,870,367	\$0	\$3,792,288		\$3,792,288
Instructional Services - State Placed Students	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	\$700,000		\$700,000

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD -32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
SPED Summer & Eval Team - Shared Services	\$0	\$0	\$0	\$0	\$0	\$0	\$313,015	\$313,015		\$313,015
Support Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Speech Services	\$94,684	\$27,720	\$77,863	\$50,926	\$33,950	\$116,220	\$0	\$401,403		\$401,403
Occupational Therapy	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0	\$45,000		\$45,000
Physical Therapy Services	\$5,000	\$5,000	\$2,000	\$3,000	\$0	\$20,235	\$0	\$35,235		\$35,235
Special Education Administration	\$0	\$0	\$0	\$0	\$0	\$144,182	\$180,396	\$324,578		\$324,578
Special Education Transportation	\$5,000	\$2,000	\$2,000	\$0	\$0	\$40,000	\$0	\$49,000		\$49,000
SU Assessments	\$74,465	\$46,360	\$77,042	\$65,421	\$30,356	\$216,991	\$0	\$510,635	(\$510,635)	(\$1)
English Language Learners	\$0	\$0	\$0	\$8,084	\$0	\$11,972	\$0	\$20,056		\$20,056
Co-curricular Activities	\$0	\$0	\$0	\$0	\$0	\$705,200	\$0	\$705,200		\$705,200
Sub-total	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513
BUDGET TOTAL	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

OFFSETTING REVENUES

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHS -32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
Carry Forward										
Carry Forward / (Deficit) - General	\$0	\$20,000	\$0	\$0	\$0	\$200,000	\$15,000	\$235,000		\$235,000
Local Revenues										
Earnings from Investments	\$21,475	\$19,500	\$32,000	\$24,000	\$11,000	\$152,106	\$4,000	\$264,081		\$264,081
Tuitions from Individuals						\$30,391		\$30,391		\$30,391
Tuitions from Other schools						\$1,002,909		\$1,002,909		\$1,002,909
WCSU Administrative Assessment							\$404,377	\$404,377	(\$404,377)	\$0
WCSU Curriculum Assessment							\$156,511	\$156,511	(\$156,511)	\$0
WCSU Technology Assessment							\$349,042	\$349,042	(\$349,042)	\$0
WCSU Fiscal Services Assessment							\$299,656	\$299,656	(\$299,656)	\$0
WCSU Special Services Assessment							\$470,166	\$470,166	(\$470,166)	\$0
WCSU Preschool Assessment							\$40,470	\$40,470	(\$40,470)	\$0
Miscellaneous - General							\$700	\$700		\$700
Miscellaneous & Purchase Discount	\$1,000	\$905	\$1,114	\$800	\$280	\$5,250	\$3,349	\$9,349		\$9,349
Miscellaneous - Erate	\$4,700	\$2,700	\$2,690	\$3,100	\$1,500	\$13,000		\$27,690		\$27,690
Miscellaneous - Field Trips	\$0	\$0	\$2,700	\$0	\$0			\$2,700		\$2,700
Miscellaneous - Other	\$2,000	\$0	\$600	\$0	\$0			\$2,600		\$2,600
Miscellaneous - Athletics						\$26,000		\$26,000		\$26,000
Miscellaneous - Parking						\$1,300		\$1,300		\$1,300
Miscellaneous - Departments						\$25,600		\$25,600		\$25,600
Miscellaneous - Facilities Use						\$4,000		\$4,000		\$4,000
Miscellaneous - Performing Arts						\$2,000		\$2,000		\$2,000
Miscellaneous - Yearbooks						\$18,000		\$18,000		\$18,000
Miscellaneous - Net metering						\$20,776		\$20,776		\$20,776
Miscellaneous SPED & Excess Costs						\$125,448		\$125,448		\$125,448

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
State Revenues										
Small Schools Grant	\$0	\$26,859	\$0	\$0	\$89,020	\$0		\$115,879		\$115,879
Transportation Aid	\$46,710	\$34,460	\$46,137	\$34,529	\$23,537	\$247,611		\$432,984		\$432,984
Driver Education reimbursement						\$4,400		\$4,400		\$4,400
SPED - State Placed Students							\$700,000	\$700,000		\$700,000
Sped Block Grant	\$85,410	\$41,591	\$75,230	\$59,751	\$22,324	\$257,457		\$521,763		\$521,763
Sped Expenditure Reimbursement	\$329,507	\$151,072	\$242,691	\$209,888	\$90,593	\$901,749		\$1,925,500		\$1,925,500
Sped Extraordinary Reimbursement	\$19,885	\$0	\$72,640	\$0	\$0	\$225,798		\$318,323		\$318,323
Sped Essential Early Education Grant	\$24,141	\$16,413	\$29,903	\$24,962	\$10,600	\$0		\$106,019		\$106,019
Total Revenues	\$514,828	\$313,500	\$505,705	\$357,030	\$248,854	\$3,263,795	\$2,439,922	\$7,643,634	(\$1,720,222)	\$5,923,412

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD -32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
TAX RATES										
Budgeted Expenditures	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513
Less Offsetting Revenues	\$514,828	\$313,500	\$505,705	\$357,030	\$248,854	\$3,263,795	\$2,439,922	\$7,643,634	(\$1,720,222)	\$5,923,412
Education Spending	\$2,750,142	\$1,666,884	\$3,613,883	\$2,246,325	\$959,199	\$11,569,668	\$0	\$22,806,101	\$0	\$22,806,101
Equalized Pupils	185.16	113.08	197.39	157.82	68.11	747.94		1469.50		1469.5
Ed. Spending per Equalized Pupil	\$14,853	\$14,741	\$18,308	\$14,233	\$14,083	\$15,469		\$15,520		\$15,520
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285	\$9,285	\$9,285		\$9,285		\$9,285
District Spending Adjustment	159.9654%	158.7587%	197.1819%	153.2952%	151.6757%	166.5989%		167.1474%		167.1474%
Statewide Homestead Tax Rate	\$0.9800	\$0.9800	\$0.9800	\$0.9800	\$0.9800	\$0.9800		\$0.9800		\$0.9800
Adjusted Equalized Tax Rate	\$1.5677	\$1.5558	\$1.9324	\$1.5023	\$1.4864	\$1.6327		\$1.6380		\$1.6380
Percent of equalized pupils not in union school district	45.57%	48.67%	49.19%	54.96%	47.83%					(\$0.0830)
Portion of district eq. homestead tax rate to be assessed to town	\$0.7144	\$0.7572	\$0.9505	\$0.8257	\$0.7110					\$1.5580
Union school district eq. homestead tax rate	\$0.8987	\$0.8380	\$0.8296	\$0.7354	\$0.8518					
Total equalized homestead tax rate	\$1.6030	\$1.5953	\$1.7801	\$1.5610	\$1.5627					
Common Level of Appraisal	105.3300%	91.7300%	98.9800%	95.6100%	99.0500%					
Local Homestead Tax Rate	\$1.5219	\$1.7391	\$1.7984	\$1.6327	\$1.5777					
Statewide Non-Homestead Tax Rate	\$1.5150	\$1.5150	\$1.5150	\$1.5150	\$1.5150					
Local Non-Homestead Tax Rate	\$1.4383	\$1.6516	\$1.5306	\$1.5846	\$1.5295					
Income Sensitivity Statewide Percent	1.8000%	1.8000%	1.8000%	1.8000%	1.8000%					
Local Percent for Income Sensitivity	2.9444%	2.9301%	3.2696%	2.8672%	2.8703%					

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
REGIONAL EDUCATION DISTRICT										
HOMESTEAD TAX RATES										
FY14 Equalized Homestead Tax rate for students not in a union school	\$0.6608	\$0.7417	\$0.8940	\$0.7416	\$0.6496					
FY14 Equalized Homestead Tax rate for students in a union school	\$0.8214	\$0.7635	\$0.7372	\$0.7064	\$0.7962					
FY14 Total Homestead equalized tax rate	\$1.4822	\$1.5052	\$1.6312	\$1.4480	\$1.4458					
FY15 RED Equalized Homestead Tax Rate										
	\$1.5580	\$1.5580	\$1.5580	\$1.5580	\$1.5580					
Max Equalized Tax Rate (5% increase) from FY14	\$1.5563	\$1.5805	\$1.7128	\$1.5204	\$1.5181					
Min Equalized Tax Rate (5% decrease) from FY14	\$1.4081	\$1.4299	\$1.5496	\$1.3756	\$1.3735					
Actual Equalized Tax Rate	\$1.5563	\$1.5580	\$1.5580	\$1.5204	\$1.5181					
Common Level of Appraisal	105.3300%	91.7300%	98.9800%	95.6100%	99.0500%					
Local RED Homestead Tax Rate (with state incentives)	\$1.4776	\$1.6985	\$1.5741	\$1.5902	\$1.5327					
Change in Local Tax Rate under RED	(\$0.0444)	(\$0.0406)	(\$0.2243)	(\$0.0425)	(\$0.0451)					

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

Regional Education District Discussion
for Washington Central Supervisory Union
4 Year Estimated Equalized Homestead Tax Rate Projections

Assumptions:

- 1) WCSU Regional Education District Education Spending, as defined by Act 68, remains constant at \$22,806,101 for all 4 years
- 2) WCSU Regional Education District Equalized Pupils count, as defined by Act 68, remains constant at 1,469.50 for all 4 years
- 3) Statewide Base Amount, as defined by Act 68 and set annually by the VT Legislature, remains constant at \$9,285 for all 4 years
- 4) Statewide Base Equalized Homestead Tax Rate, as defined by Act 68 and set annually by the VT Legislature, remains constant at \$0.98 for all 4 years

Notes:

- 1) All tax rates in this worksheet are equalized homestead tax rates.
- 2) CLA adjustments are not factored into this worksheet

YEAR 1 - FY15

FY14 Total Equalized Homestead Tax Rate

FY15 Total Equalized Homestead Tax Rate

Estimated FY 15 RED Equalized Homestead Tax Rate

Act 153 Tax rate incentive

Adjusted FY15 RED Equalized Homestead Tax Rate

Adjusted FY15 RED Equalized Homestead Tax Rate

Max Equalized Homestead Tax Rate (5% increase from FY14)

Min Equalized Homestead Tax Rate (5% decrease from FY14)

Estimated FY15 RED Equalized Homestead Tax Rate by Town

	East					WCSU Regional	
	Berlin TSD	Calais TSD	Montpelier TSD	Middlesex TSD	Worcester TSD	Education District	
FY14 Total Equalized Homestead Tax Rate	\$1.4822	\$1.5052	\$1.6312	\$1.4480	\$1.4458		
FY15 Total Equalized Homestead Tax Rate	\$1.6030	\$1.5953	\$1.7801	\$1.5610	\$1.5627		
Estimated FY 15 RED Equalized Homestead Tax Rate						\$1.6380	
Act 153 Tax rate incentive						(\$0.0800)	
Adjusted FY15 RED Equalized Homestead Tax Rate						\$1.5580	
Adjusted FY15 RED Equalized Homestead Tax Rate	\$1.5580	\$1.5580	\$1.5580	\$1.5580	\$1.5580		
Max Equalized Homestead Tax Rate (5% increase from FY14)	\$1.5563	\$1.5805	\$1.7128	\$1.5204	\$1.5181		
Min Equalized Homestead Tax Rate (5% decrease from FY14)	\$1.4081	\$1.4299	\$1.5496	\$1.3756	\$1.3735		
Estimated FY15 RED Equalized Homestead Tax Rate by Town	\$1.5563	\$1.5580	\$1.5580	\$1.5204	\$1.5181		

Regional Education District Discussion
for Washington Central Supervisory Union
4 Year Estimated Equalized Homestead Tax Rate Projections

	East					WCSU Regional Education District
	Berlin TSD	Calais TSD	Montpelier TSD	Middlesex TSD	Worcester TSD	
YEAR 2 - FY16						
FY15 Equalized Homestead Tax Rate						
Estimated FY 16 RED Equalized Homestead Tax Rate	\$1.5563	\$1.5580	\$1.5580	\$1.5204	\$1.5181	\$1.6380
Act 153 Tax rate incentive						(\$0.0600)
Adjusted FY16 RED Equalized Homestead Tax Rate						\$1.5780
Adjusted FY16 RED Equalized Homestead Tax Rate	\$1.5780	\$1.5780	\$1.5780	\$1.5780	\$1.5780	
Max Equalized Homestead Tax Rate (5% increase from FY15)	\$1.6341	\$1.6359	\$1.6359	\$1.5964	\$1.5940	
Min Equalized Homestead Tax Rate (5% decrease from FY15)	\$1.4785	\$1.4801	\$1.4801	\$1.4444	\$1.4422	
Estimated FY16 RED Equalized Homestead Tax Rate by Town	\$1.5780	\$1.5780	\$1.5780	\$1.5780	\$1.5780	
YEAR 3 - FY17						
FY16 Equalized Homestead Tax Rate						
Estimated FY 17 RED Equalized Homestead Tax Rate	\$1.5780	\$1.5780	\$1.5780	\$1.5780	\$1.5780	\$1.6380
Act 153 Tax rate incentive						(\$0.0400)
Adjusted FY17 RED Equalized Homestead Tax Rate						\$1.5980
Adjusted FY17 RED Equalized Homestead Tax Rate	\$1.5980	\$1.5980	\$1.5980	\$1.5980	\$1.5980	
Max Equalized Homestead Tax Rate (5% increase from FY16)	\$1.6569	\$1.6569	\$1.6569	\$1.6569	\$1.6569	
Min Equalized Homestead Tax Rate (5% decrease from FY16)	\$1.4991	\$1.4991	\$1.4991	\$1.4991	\$1.4991	
Estimated FY17 RED Equalized Homestead Tax Rate by Town	\$1.5980	\$1.5980	\$1.5980	\$1.5980	\$1.5980	

Regional Education District Discussion
for Washington Central Supervisory Union
4 Year Estimated Equalized Homestead Tax Rate Projections

	East					WCSU Regional Education District
	Berlin TSD	Calais TSD	Montpelier TSD	Middlesex TSD	Worcester TSD	
YEAR 4 - FY18						
FY17 Equalized Homestead Tax Rate						
Estimated FY 18 RED Equalized Homestead Tax Rate	\$1.5980	\$1.5980	\$1.5980	\$1.5980	\$1.5980	\$1.6380
Act 153 Tax rate incentive						(\$0.0200)
Adjusted FY18 RED Equalized Homestead Tax Rate						\$1.6180
Adjusted FY18 RED Equalized Homestead Tax Rate	\$1.6180	\$1.6180	\$1.6180	\$1.6180	\$1.6180	
Max Equalized Homestead Tax Rate (5% increase from FY17)	\$1.6779	\$1.6779	\$1.6779	\$1.6779	\$1.6779	\$1.6779
Min Equalized Homestead Tax Rate (5% decrease from FY17)	\$1.5181	\$1.5181	\$1.5181	\$1.5181	\$1.5181	\$1.5181
Estimated FY18 RED Equalized Homestead Tax Rate by Town	\$1.6180	\$1.6180	\$1.6180	\$1.6180	\$1.6180	\$1.6180
EQUALIZED HOMESTEAD TAX RATES SUMMARY						
FY14 (PRE - RED)	\$1.4822	\$1.5052	\$1.6312	\$1.4480	\$1.4458	
FY15 (PRE - RED)	\$1.6030	\$1.5953	\$1.7801	\$1.5610	\$1.5627	
FY15 (YEAR 1 - RED)	\$1.5563	\$1.5580	\$1.5580	\$1.5204	\$1.5181	
FY16 (YEAR 2 - RED)	\$1.5780	\$1.5780	\$1.5780	\$1.5780	\$1.5780	
FY17 (YEAR 3 - RED)	\$1.5980	\$1.5980	\$1.5980	\$1.5980	\$1.5980	
FY18 (YEAR 4 - RED)	\$1.6180	\$1.6180	\$1.6180	\$1.6180	\$1.6180	

Appendix IV

Regional Education District

1 Year Estimated Equalized Tax Rate

Regional Education District Study
for
Washington Central Supervisory Union
2014 - 2015 Budgets
1 Year RED Grant Version

EXPENDITURES

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
Instructional Services	\$1,201,353	\$791,747	\$1,420,864	\$1,033,188	\$462,570	\$5,368,551	\$0	\$10,278,273		\$10,278,273
Instructional Services - schoolwide	\$0	\$0	\$0	\$0	\$0	\$358,200	\$0	\$358,200		\$358,200
EEE & Preschool	\$59,739	\$57,931	\$69,825	\$67,999	\$33,307	\$0	\$0	\$298,801		\$298,801
Instruction Development Services	\$0	\$0	\$0	\$0	\$0	\$0	\$162,236	\$162,236		\$162,236
Guidance Services	\$84,572	\$45,101	\$50,565	\$49,989	\$47,098	\$605,909	\$0	\$883,234		\$883,234
Health Services	\$79,103	\$25,671	\$74,468	\$57,334	\$18,425	\$138,506	\$0	\$393,507		\$393,507
Curriculum Services	\$21,918	\$13,204	\$22,722	\$18,427	\$8,007	\$149,248	\$0	\$233,526	(\$155,511)	\$77,015
Media Services	\$0	\$0	\$0	\$0	\$0	\$100,007	\$0	\$100,007		\$100,007
School Library Services	\$48,037	\$47,529	\$64,636	\$70,669	\$36,001	\$276,432	\$0	\$543,304		\$543,304
Technology Services	\$122,030	\$63,695	\$126,865	\$102,701	\$35,593	\$293,267	\$70,904	\$815,055	(\$70,904)	\$744,151
Technology Services - schoolwide	\$0	\$0	\$0	\$0	\$0	\$100,144	\$0	\$100,144		\$100,144
Technology Support & Network - Shared Services	\$0	\$0	\$0	\$0	\$0	\$0	\$278,138	\$278,138	(\$278,138)	\$0
Board of Education Services	\$6,558	\$9,738	\$16,276	\$12,424	\$3,902	\$56,602	\$0	\$105,500		\$105,500
Office of the Superintendent	\$57,630	\$35,114	\$59,707	\$48,610	\$21,188	\$188,628	\$347,402	\$758,279	(\$404,377)	\$353,902
Preschool Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$13,100	\$13,100		\$13,100
Office of the Principal	\$229,796	\$139,262	\$311,745	\$183,355	\$114,251	\$874,259	\$0	\$1,852,668		\$1,852,668
Fiscal Services	\$41,965	\$25,280	\$43,504	\$35,280	\$15,331	\$138,297	\$307,456	\$607,113		\$307,457
Interest Expense	\$31,475	\$19,500	\$32,000	\$24,000	\$11,000	\$120,000	\$0	\$237,975	(\$269,656)	\$237,975
Auditing Expenses	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	\$5,200	\$0	\$22,700		\$22,700
Operation & Maintenance of Plant	\$313,295	\$203,218	\$255,811	\$199,403	\$106,198	\$1,249,087	\$21,635	\$2,348,647		\$2,348,647
Student Transportation Services	\$120,714	\$88,660	\$122,966	\$90,368	\$34,966	\$660,978	\$0	\$1,118,652		\$1,118,652
Debt Service	\$33,208	\$666	\$654,143	\$10,390	\$10,319	\$0	\$20,640	\$729,366		\$729,366
Fund Transfers	\$51,336	\$41,399	\$115,618	\$85,720	\$15,846	\$979,981	\$25,000	\$1,314,900		\$1,314,900
Instructional Services - Student Support Svcs.	\$579,592	\$278,089	\$515,468	\$382,567	\$166,205	\$1,870,367	\$0	\$3,792,288		\$3,792,288
Instructional Services - State Placed Students	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	\$700,000		\$700,000

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
SPED Summer & Eval Team - Shared Services	\$0	\$0	\$0	\$0	\$0	\$0	\$313,015	\$313,015		\$313,015
Support Programs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Speech Services	\$94,684	\$27,720	\$77,863	\$50,926	\$33,990	\$116,220	\$0	\$401,403		\$401,403
Occupational Therapy	\$0	\$0	\$0	\$0	\$0	\$45,000	\$0	\$45,000		\$45,000
Physical Therapy Services	\$5,000	\$5,000	\$2,000	\$3,000	\$0	\$20,235	\$0	\$35,235		\$35,235
Special Education Administration	\$0	\$0	\$0	\$0	\$0	\$144,182	\$180,396	\$324,578		\$324,578
Special Education Transportation	\$5,000	\$2,000	\$2,000	\$0	\$0	\$40,000	\$0	\$49,000		\$49,000
SU Assessments	\$74,465	\$46,360	\$77,042	\$65,421	\$30,356	\$216,991	\$0	\$510,635	(\$510,635)	(\$1)
English Language Learners	\$0	\$0	\$0	\$8,084	\$0	\$11,972	\$0	\$20,056		\$20,056
Co-curricular Activities	\$0	\$0	\$0	\$0	\$0	\$705,200	\$0	\$705,200		\$705,200
Sub-total	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513
BUDGET TOTAL	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513

Author: George R. Cormier
Date: March 19, 2015
Data Sources: WCSU and AOE

OFFSETTING REVENUES

Carry Forward

Carry Forward / (Deficit) - General

Local Revenues

Earnings from Investments
Tuition from Individuals
Tuition from Other schools
WCSU Administrative Assessment
WCSU Curriculum Assessment
WCSU Technology Assessment
WCSU Fiscal Services Assessment
WCSU Special Services Assessment
WCSU Preschool Assessment
Miscellaneous - General
Miscellaneous & Purchase Discount
Miscellaneous - Estate
Miscellaneous - Field Trips
Miscellaneous - Other
Miscellaneous - Athletics
Miscellaneous - Parking
Miscellaneous - Departments
Miscellaneous - Facilities Use
Miscellaneous - Performing Arts
Miscellaneous - Yearbooks
Miscellaneous - Net metering
Miscellaneous SPED & Excess Costs

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD -32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
	\$0	\$20,000	\$0	\$0	\$0	\$200,000	\$15,000	\$235,000		\$235,000
	\$21,475	\$19,500	\$32,000	\$24,000	\$11,000	\$152,106	\$4,000	\$264,081		\$264,081
						\$30,391		\$30,391		\$30,391
						\$1,002,909		\$1,002,909		\$1,002,909
							\$404,377	\$404,377	(\$404,377)	\$0
							\$156,511	\$156,511	(\$156,511)	\$0
							\$349,042	\$349,042	(\$349,042)	\$0
							\$299,656	\$299,656	(\$299,656)	\$0
							\$470,166	\$470,166	(\$470,166)	\$0
							\$40,470	\$40,470	(\$40,470)	\$0
							\$700	\$700		\$700
	\$1,000	\$905	\$1,114	\$800	\$280	\$5,250	\$9,349	\$9,349		\$9,349
	\$4,700	\$2,700	\$2,690	\$3,100	\$1,500	\$13,000	\$27,690	\$27,690		\$27,690
	\$0	\$0	\$2,700	\$0	\$0		\$2,700	\$2,700		\$2,700
	\$2,000	\$0	\$600	\$0	\$0		\$2,600	\$2,600		\$2,600
						\$26,000	\$26,000	\$26,000		\$26,000
						\$1,300	\$1,300	\$1,300		\$1,300
						\$25,600	\$25,600	\$25,600		\$25,600
						\$4,000	\$4,000	\$4,000		\$4,000
						\$2,000	\$2,000	\$2,000		\$2,000
						\$18,000	\$18,000	\$18,000		\$18,000
						\$20,776	\$20,776	\$20,776		\$20,776
						\$125,448	\$125,448	\$125,448		\$125,448

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Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
State Revenues										
Small Schools Grant	\$0	\$26,859	\$0	\$0	\$89,020	\$0		\$115,879		\$115,879
Transportation Aid	\$46,710	\$34,460	\$46,137	\$34,529	\$23,537	\$247,611		\$432,984		\$432,984
Driver Education reimbursement						\$4,400		\$4,400		\$4,400
SPED - State Placed Students							\$700,000	\$700,000		\$700,000
Sped Block Grant	\$65,410	\$41,591	\$75,230	\$59,751	\$22,324	\$257,457		\$521,763		\$521,763
Sped Expenditure Reimbursement	\$329,507	\$151,072	\$242,691	\$209,888	\$90,593	\$901,749		\$1,925,500		\$1,925,500
Sped Extraordinary Reimbursement	\$19,885	\$0	\$72,640	\$0	\$0	\$225,798		\$318,323		\$318,323
Sped Essential Early Education Grant	\$24,141	\$16,413	\$29,903	\$24,962	\$10,600	\$0		\$106,019		\$106,019
RED Incentive Grant (\$400 per student in the RED as of Oct1st. Used 1,593 students, enrollment as of 10/1/14)									\$637,200	\$637,200
Total Revenues	\$514,828	\$313,500	\$505,705	\$357,030	\$248,854	\$3,263,795	\$2,439,922	\$7,643,634	(\$1,683,022)	\$6,560,612

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Data Sources: WCSU and AOE

	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD -32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
TAX RATES										
Budgeted Expenditures	\$3,264,970	\$1,980,384	\$4,119,588	\$2,603,355	\$1,208,053	\$14,833,463	\$2,439,922	\$30,449,735	(\$1,720,222)	\$28,729,513
Less Offsetting Revenues	\$514,828	\$313,500	\$505,705	\$357,030	\$248,854	\$3,263,795	\$2,439,922	\$7,643,634	(\$1,083,022)	\$6,560,612
Education Spending	\$2,750,142	\$1,666,884	\$3,613,883	\$2,246,325	\$959,199	\$11,569,668	\$0	\$22,806,101	(\$637,200)	\$22,168,901
Equalized Pupils	185.16	113.08	197.39	157.82	68.11	747.94		1469.50		1469.5
Ed. Spending per Equalized Pupil	\$14,853	\$14,741	\$18,308	\$14,233	\$14,083	\$15,469		\$15,520		\$15,086
Base Amount	\$9,285	\$9,285	\$9,285	\$9,285	\$9,285	\$9,285		\$9,285		\$9,285
District Spending Adjustment	159.9654%	158.7587%	197.1819%	153.2952%	151.6757%	166.5989%		167.1474%		162.4773%
Statewide Homestead Tax Rate	\$0.9800	\$0.9800	\$0.9800	\$0.9800	\$0.9800	\$0.9800		\$0.9800		\$0.9800
Adjusted Equalized Tax Rate	\$1.5677	\$1.5558	\$1.9324	\$1.5023	\$1.4864	\$1.6327		\$1.6380		\$1.5923
Percent of equalized pupils not in union school district	45.57%	48.67%	49.19%	54.96%	47.83%					
Portion of district eq. homestead tax rate to be assessed to town	\$0.7144	\$0.7572	\$0.9505	\$0.8257	\$0.7110					\$1.5923
Union school district eq. homestead tax rate	\$0.8887	\$0.8380	\$0.8296	\$0.7354	\$0.8518					
Total equalized homestead tax rate	\$1.6030	\$1.5953	\$1.7801	\$1.5610	\$1.5627					
Common Level of Appraisal	105.3300%	91.7300%	98.9800%	95.6100%	99.0500%					
Local Homestead Tax Rate	\$1.5219	\$1.7391	\$1.7984	\$1.6327	\$1.5777					
Statewide Non-Homestead Tax Rate	\$1.5150	\$1.5150	\$1.5150	\$1.5150	\$1.5150					
Local Non-Homestead Tax Rate	\$1.4383	\$1.6516	\$1.5306	\$1.5846	\$1.5295					
Income Sensitivity Statewide Percent	1.8000%	1.8000%	1.8000%	1.8000%	1.8000%					
Local Percent for Income Sensitivity	2.9444%	2.9301%	3.2696%	2.8672%	2.8703%					

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	Berlin TSD	Calais TSD	East Montpelier TSD	Middlesex TSD	Worcester TSD	UHSD-32	WCSU	Total Combined Budgets	Adjustments Increase or (Decrease)	Sample RED Budget
REGIONAL EDUCATION DISTRICT										
HOMESTEAD TAX RATES										
RED Equalized Tax Rate	\$1.5923	\$1.5923	\$1.5923	\$1.5923	\$1.5923	\$1.5923				
Common Level of Appraisal	105.3300%	91.7300%	98.9800%	95.6100%	99.0500%	99.0500%				
Local RED Homestead Tax Rate (with state incentives)	\$1.5117	\$1.7358	\$1.6087	\$1.6654	\$1.6075	\$1.6075				
Change in Local Tax Rate under RED	(\$0.0102)	(\$0.0033)	(\$0.1898)	\$0.0327	\$0.0298	\$0.0298				

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