



Washington
West
Supervisory
Union

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To: The Waitsfield School Board
Kaiya Korb, Principal
Brigid Nease, Superintendent

From: Michelle Baker, Director of Finance & Operations

Date: November 21, 2015

This information is being provided as the first step of the FY2017 budget development process. The FY2017 Budget is an agenda item for discussion at the upcoming board meeting.

Student Enrollment Comparison-Total Enrollment at October 1st of each year for the past seven years.
(Note this is the number of actual students, not the weighted, equalized pupil count used by the state to determine cost/equalized pupil under Act 68.)

Waitsfield 7 Year Pre Kindergarten through Grade 6 Enrollment on October 1st							
<i>Note this is all Enrollment including Resident, School Choice, Tuition and Foreign Exchange</i>							
	October 1st						
	2009	2010	2011	2012	2013	2014	2015
<u>Waitsfield Elementary School</u>							
Grade K	19	15	19	16	21	19	8
Grade 1	27	18	16	16	15	18	19
Grade 2	25	25	17	17	18	14	17
Grade 3	14	25	25	16	19	16	15
Grade 4	28	12	23	25	16	20	15
Grade 5	17	28	10	27	26	17	20
Grade 6	24	15	24	12	27	24	18
Total K to Grade 6	154	138	134	129	142	128	112
Pre-Kindergarten (includes partnership)	15	15	12	26	15	17	31
Total Waitsfield West PK to Grade 6	169	153	146	155	157	145	143

A FY2017 Draft general fund Expenditure budget is attached. Please note the following:

- The budget reflects a \$133,259 expenditure reduction , or 5.48%.
- Increase in salaries per the tentative agreement
- Increase in health insurance estimated at 7.9%. Teacher share of premium increases from 13% to 14% in FY2017 and is included in these projections.
- Increase in workers compensation insurance estimated at 7.5%
- Increases in the WWSU General and Transportation Assessment as estimated at this time
- Maintenance Reserve Contribution budgeted at \$50,000. The FY2016 budgeted contribution to the Maintenance Reserve was \$35,500
- Food Service Contribution is budgeted level with FY2016 at this time.
- The MOU for the Valley Technology Coordinator has been budgeted at 25% of the estimated total and assumes the position will be shared with all valley schools equally.
- An allowance for Universal Pre-School choice (Act 166) for 3 students is included at \$3,060 each.
- A contingency is budgeted at 0.5% of expenditures for \$11,500. The current budget includes a contingency of \$12,000.

FY2017 Draft Budget - Special Education

- ☐ Special Education is budgeted as required by Act 153/156 in the SU Budget
- ☐ The School District expenditure budget includes an SU Assessment expense based on estimated costs to be incurred at the school as determined by the staffing allocation, services and supplies. Actual assessment expense will be the actual cost incurred by the school during the year.
- ☐ The SU Budget for FY2017 will include:
 - All Special Education Teachers, EEE Teachers and Speech Language Pathologists
 - All Out of District Tuition per a student IEP
 - Behavior Intervention Contracts (WCMH Contracts, Green Mountain Behavioral, etc.)
 - All psychological testing and evaluations
 - Related Service Contracts including occupational therapy, physical therapy and counseling
 - All materials, supplies and equipment for students
 - Computer Equipment for Special Education Staff
 - Transportation expense that is not via school bus– Instructional Assistants, support staff and contracted transportation
- ☐ Local School Budgets for FY2017 will include:
 - All Instructional Assistants and Support Staff.

Details regarding Waitsfield's SU Special Education Assessment are attached. The current assessment includes a 1.0 FTE Special Educator, a 1.0 FTE SLP and a 0.125 FTE EEE Teacher, along with all contracted services, supplies, materials and equipment.

Special education expense is reduced by \$181,613 from FY2016 to FY2017. This is a reduction of 0.875 teacher FTE's, a reduction of 1.6 FTE IA's and a reduction of contracted services. In addition, special education expenses paid by IDEA B monies sub granted to the school in previous years will be paid directly by the SU, and are not included in the assessment. As the attached special education comparison shows, the change in treatment of special education expenditures from a direct expenditure to an assessment, will not change the net expenditure for special education.

FY2017 Budgeted Staffing

Attached are the following staffing schedules:

- ☐ Comparative Staffing Schedule by FTE (Full Time Equivalent)
- ☐ Detailed Staffing Schedule

Long Term Debt

Waitsfield has no long term debt at this time

Capital Leases

Waitsfield currently has no capital leases at this time.

Status of Maintenance Reserve

The balance in the Long Term Maintenance Reserve fund on November 6, 2015 is \$7,159. The Maintenance Reserve fund at the close of FY2015 was \$3,963. An amount of \$35,500 was contributed to the fund on July 1, 2015, per the FY2016 budget, and to date, \$32,304 has been spent this year, leaving a current balance of \$7,159. This FY2017 draft budget includes a \$50,000 contribution.

Fund Balance Available for the FY2017 Budget

Although FY2015 ended with a positive contribution to fund balance of \$1,481, the cumulative general fund balance at the close of FY2015 is a deficit of \$6,940 which will be eliminated with the FY2016 estimated general fund contribution to fund balance.

A second FY2017 budget expenditure draft will be presented for discussion at the December meeting. Equalized Pupils and Revenues are not anticipated until mid to late December and at that time cost per equalized pupil and early tax rate calculations will be available.

If you have questions or need further information please contact me or Kaiya.

Waitsfield Elementary School

Comparative Staffing Schedule

	FTE's					
	FY12 Budget	FY 13 Budget	FY 14 Budget	FY 15 Budget	FY 16 Budget	FY 17 DRAFT 1
<u>Teachers and Administration</u>						
Regular Education	9.00	9.00	9.00	8.00	7.00	7.00
Early Education (PreK)	0.84	0.84	0.84	0.84	0.84	0.93
Art	0.40	0.40	0.40	0.40	0.40	0.40
Foreign Language	0.40	0.40	0.40	0.40	0.40	0.40
Physical Education	0.50	0.50	0.50	0.50	0.50	0.50
Music	1.00	1.00	1.00	1.00	1.00	0.60
Technology	0.80	0.80	0.80	0.50	0.50	0.50
Special Education (Eligible & Non Eligible)	1.75	1.65	1.75	1.75	1.80	To WWSU
Special Education - EEE	0.25	0.25	0.25	0.25	0.20	To WWSU
Compensatory Ed/SCW/Title I	0.50	0.60	0.50	0.00	0.00	To WWSU
Guidance	0.60	0.60	0.60	0.60	0.60	0.60
School Nurse	0.70	0.70	1.00	1.00	1.00	1.00
Health Education	0.00	0.00	0.00	0.00	0.10	0.10
Speech (includes EEE Speech)	1.00	1.00	1.00	1.00	1.00	To WWSU
Library	0.50	0.50	0.50	0.50	0.50	0.50
Administration	2.00	2.00	2.00	2.00	2.00	2.00
Total Teachers & Administration	20.24	20.24	20.54	18.74	17.84	14.53
<u>Support Staff</u>						
Regular Education	0.00	0.00	0.00	1.30	0.40	0.70
Early Education (PreK)	0.65	0.82	0.66	0.66	1.16	1.53
Special Education	2.80	2.50	3.20	4.00	3.90	2.30
Essential Early Education (EEE)	0.50	0.50	0.65	0.20	0.00	0.00
Compensatory Education (Ineligible portion of SpEd)	0.50	0.50	0.80	1.00	0.70	0.40
Speech	0.60	-	-	-	-	-
Library	0.19	0.19	0.14	0.14	0.14	0.07
Custodial	1.81	1.93	2.00	1.63	1.63	1.63
Total Support Staff	7.05	6.44	7.45	8.93	7.93	6.63
Total General Fund	27.29	26.68	27.99	27.67	25.77	21.16

Total=5.0 FTE

FY2017 Waitsfield Elementary School Budget Draft #1 - Staffing Schedule and Budgeted Amounts

Description	Name	Salary/ Annual Rate	FTE Detail
<u>Teachers</u>			
REGULAR EDUCATION SALARIES	BEATTIE, ANN E		1.00
REGULAR EDUCATION SALARIES	BELKNAP, ELIZABETH L		1.00
REGULAR EDUCATION SALARIES	GREENLEAF, DANIEL		1.00
REGULAR EDUCATION SALARIES	HALE, ALISON C		1.00
REGULAR EDUCATION SALARIES	HUBBARD, TAYLOR P		1.00
REGULAR EDUCATION SALARIES	VAN DINE, LEE S		1.00
REGULAR EDUCATION SALARIES	YOUNG, THOMAS J		1.00
EARLY ED PROFESSIONAL SALARIES	VON TRAPP, EMILY		0.93
ART PROFESSIONAL SALARIES	MCDONOUGH, NORA		0.40
FOREIGN LANGUAGE PROFESSIONAL SALARIES	WEDEL, LAURA		0.40
PHYSICAL ED PROFESSIONAL SALARIES	BATAILLE, ALLISON M		0.50
MUSIC PROFESSIONAL SALARIES	HILL, JEREMY		0.60
COMPUTER TECH SALARIES	MONGEON, ERIC M		0.50
GUIDANCE PROFESSIONAL SALARIES	BABIC, KATIE H		0.60
SCHOOL NURSE PROFESSIONAL SALARY	WETZEL, CLAYTON S III		1.00
HEALTH ED PROFESSIONAL SALARIES	ROBINSON, NANCY L		0.10
LIBRARY/MEDIA PROFESSIONAL SALARIES	MONGEON, ERIC M		0.50
Total Teachers			12.53
PRINCIPAL	KORB, KAIYA L		1.00
ADMINISTRATION SUPPORT STAFF	ORR, KATHI J		1.00
REGULAR ED AIDE SALARIES	LASKARIS, SUSAN B		0.70
LIBRARY/MEDIA AIDE SALARIES	CHURCH, EMILY P		0.07
SPECIAL ED AIDE SALARIES	HAYNES, PATRICIA		0.85
SPECIAL ED AIDE SALARIES	LASKARIS, SUSAN B		0.30
SPECIAL ED AIDE SALARIES	MORRISON, BARBARA E		0.85
SPECIAL ED AIDE SALARIES	STRELETSKY, SAMANTHA L		0.30
SPECIAL ED INELIBIGLE AIDE SALARY	HAYNES, PATRICIA		0.15
SPECIAL ED INELIBIGLE AIDE SALARY	STRELETSKY, SAMANTHA L		0.10
SPECIAL ED INELIBIGLE AIDE SALARY	MORRISON, BARBARA E		0.15
EARLY ED AIDE SALARIES	CHURCH, EMILY P		0.93
EARLY ED AIDE SALARIES	STRELETSKY, SAMANTHA L		0.60
Total Support Staff/Aiders			5.00
CUSTODIAL SALARY	ROBINSON, JOSEPH		1.00
CUSTODIAL ASSISTANT SALARIES	YODER, LEROY E		0.63
Total Custodial			1.63
GRAND TOTAL		\$ 1,072,745	21.16

Waitsfield Town School District

FY2017 General Fund Summarized Expenditure Report

Fiscal Year: 2015-2016

☐ Print accounts with zero balance

☒ Round to whole dollars

☐ Account on new page

From Date: 7/1/2015

To Date: 6/30/2016

Definition: FY2017 Budget Proposal 1

Account	Description	FY2016 Approved Budget	FY2017 DRAFT 1	FY2017 FTE	Dollar Difference	Percent Difference
010.5.217.00.000.0000.100.000.0000	EMPLOYEE SALARIES	\$1,287,147	\$1,105,423	21.1550	(\$181,724)	(14.12)
010.5.217.00.000.0000.200.000.0000	EMPLOYEE BENEFITS	\$536,669	\$475,022	0.0000	(\$61,647)	(11.49)
010.5.217.00.000.0000.300.000.0000	CONTRACTED SVS	\$268,083	\$369,866	0.0000	\$101,783	37.97
010.5.217.00.000.0000.400.000.0000	PURCHASES PROPERTY SV	\$38,036	\$38,036	0.0000	\$0	0.00
010.5.217.00.000.0000.500.000.0000	OTHER PURCHASES SVS	\$104,080	\$107,608	0.0000	\$3,528	3.39
010.5.217.00.000.0000.600.000.0000	SUPPLIES & MATERIALS	\$102,200	\$94,450	0.0000	(\$7,750)	(7.58)
010.5.217.00.000.0000.700.000.0000	EQUIPMENT	\$33,150	\$34,700	0.0000	\$1,550	4.68
010.5.217.00.000.0000.800.000.0000	DUES OR INTEREST EXPEN	\$15,175	\$13,175	0.0000	(\$2,000)	(13.18)
010.5.217.00.000.0000.900.000.0000	DEBT PRINCIPAL OR OTHER	\$49,000	\$62,000	0.0000	\$13,000	26.53
GRADE LEVEL: DISTRICTWIDE - 00		\$2,433,540	\$2,300,281	21.1550	(\$133,259)	(5.48)
ACCOUNT TYPE: EXPENDITURE - 5		\$2,433,540	\$2,300,281	21.1550	(\$133,259)	(5.48)

Waitsfield Elementary School -Special Education FY2016 to FY2017 Centralized

	FY2017			
	FY2016	Budget-If not	FY2017-	
	Current	Centralized	Centralized	
Revenue (State & Federal)				
Mainstream Block Grant	\$ 52,867	\$ 52,867	\$ 52,867	Using FY2016 Actual, no information on FY2017 at this time
Extra Ordinary Reimbursement	\$ -	\$ -	\$ -	
Special Education Reimbursement	\$ 194,182	\$ 120,022	\$ 120,022	Calculated by Reimbursement Formula based on eligible costs
Essential Early Education Grant	\$ 18,086	\$ 12,207	\$ 12,207	
IDEA B Subgranted from SU	\$ 30,000	\$ 22,200	\$ -	
IDEA B PK Subgranted from SU	\$ -	\$ 200	\$ -	
Total Special Education Revenue	\$ 295,135	\$ 207,496	\$ 185,096	
Expenses (K-12)				
Special Education Sals -All but IA's	\$ 101,068	\$ 85,602	\$ -	1.0 FTE for FY2017
Speech Teacher (Sals/Bens 2017)	\$ 92,054	\$ 88,937	\$ -	1.0 FTE
Support Staff (Sals)	\$ 77,545	\$ 78,588	\$ 78,588	2.3 FTE's
All Benefits	\$ 67,874			
Out of District Tuition	\$ -	\$ -		
Evaluations & Testing	\$ -	\$ -	\$ -	
IDEA B Funded Evaluations	\$ 10,500	\$ 4,500	\$ -	
WCHM/Green Mountain Behavioral	\$ 93,000	\$ 41,456	\$ -	1 STARS
Counseling & Behavior Svs	\$ 5,990	\$ -	\$ -	
IDEA B Funded Behavior Svs	\$ 3,010	\$ 4,600		
IDEA B Funded OT	\$ 6,460	\$ 7,500	\$ -	
IDEA B Funded PT	\$ 10,030	\$ 5,600	\$ -	
Supplies, Materials, Books	\$ 2,750	\$ 2,500	\$ -	
Equipment	\$ 450	\$ 500	\$ -	
Speech Supplies, Books	\$ 750	\$ 750	\$ -	
Speech Equipment	\$ -	\$ 500	\$ -	
Transportation	\$ 2,500	\$ 7,500		
SU Special Education Assessment	\$ -	\$ -	\$ 227,745	
Subtotal Special Education Expenses (K-12)	\$ 473,981	\$ 328,534	\$ 306,333	
EEE (PK)				
EEE Teacher (Sals/Bens)	\$ 16,672	\$ 9,317	\$ -	.125 FTE
IDEA B Funding EEE Evaluations & Testing	\$ 3,360	\$ 200	\$ -	
EEE Counseling & Behavior Svs	\$ -	\$ -	\$ -	
EEE OT	\$ 1,500	\$ -	\$ -	
IDEA B Funded EEE OT	\$ -	\$ -	\$ -	
EEE PT	\$ 1,500	\$ -	\$ -	
IDEA B Funded EEE PT	\$ -	\$ -	\$ -	
EEE Supplies	\$ -	\$ -	\$ -	
EEE Equipment	\$ 250	\$ -		
EEE Transportation	\$ -	\$ -		
SU EEE Special Education Assessment	\$ -	\$ -	\$ 9,317	
Subtotal Special Education Expenses (PK)	\$ 23,282	\$ 9,517	\$ 9,317	
Total Special Education Expense (PK-12)	\$ 497,263	\$ 338,051	\$ 315,650	
Net Cost of Special Education (Expenses less Revenue)	\$ 202,128	\$ 130,555	\$ 130,554	

Waitsfield Elementary School -Special Education FY2016 to FY2017 Centralized

	FY2017		
	Budget-If not		
	FY2016	Centralized	FY2017-
	Current	(Status Quo)	Centralized
WWSU for Waitsfield Elementary School			
Revenue			
IDEA B Grant from SOV/Federal	\$ 30,000	\$ 22,200	\$ 22,200
IDEA B PK Grant from SOV/Federal	\$ -	\$ 200	\$ 200
Assessment Income for Special Education Expenses K-12			\$ 227,745
Assessment Income for EEE Special Education Expense			\$ 9,317
Total Special Education Revenue	\$ 30,000	\$ 22,400	\$ 259,462
Expense			
IDEA B Subgrant to School District	\$ 30,000	\$ 22,200	
IDEA B Pre-K Subgrant to School District	\$ -	\$ 200	
IDEA B Expenses paid directly by SU from grant for evaluations, testing, etc.	\$ -	\$ -	\$ 22,200
IDEA B PK Expenses Paid Directly by SU from grant for Evaluations, Testing, etc.	\$ -	\$ -	\$ 200
<i>Subtotal IDEA B Grant Fund Expense</i>	\$ 30,000	\$ 22,400	\$ 22,400
<u>K-12 Expense Paid by SU to be Assessed</u>			
Special Education Teacher (Sals/Bens)	\$ -	\$ -	\$ 85,602 1.0 FTE
Speech Teacher (Sals/Bens)	\$ -	\$ -	\$ 88,937 1.0FTE
Out of District Tuition	\$ -	\$ -	\$ -
Evaluations & Testing	\$ -	\$ -	\$ -
Counseling & Behavior Svs	\$ -	\$ -	\$ -
WCHM/Green Mountain Behavioral			\$ 41,456
OT	\$ -	\$ -	\$ -
PT	\$ -	\$ -	\$ -
Supplies	\$ -	\$ -	\$ 2,500
Equipment-Student	\$ -	\$ -	\$ 500
Equipment-Staff	\$ -	\$ -	\$ 750
Speech Equipment	\$ -	\$ -	\$ 500
Transportation	\$ -	\$ -	\$ 7,500
<i>Subtotal PK-12</i>	\$ -	\$ -	\$ 227,746
<u>EEE Expense Paid by SU to be Assessed</u>			
EEE Teacher (Sals/Bens)	\$ -	\$ -	\$ 9,317 .125 FTE
EEE Evaluations & Testing	\$ -	\$ -	\$ -
EEE Counseling & Behavior Svs	\$ -	\$ -	\$ -
EEE OT	\$ -	\$ -	\$ -
EEE PT	\$ -	\$ -	\$ -
EEE Supplies	\$ -	\$ -	\$ -
EEE Equipment	\$ -	\$ -	\$ -
EEE Transportation	\$ -	\$ -	\$ -
<i>Subtotal Special Education Expenses (PK)</i>	\$ -	\$ -	\$ 9,317
Total Special Education Expense	\$ 30,000	\$ 22,400	\$ 259,463
Net Cost of Special Education (Expenses less Revenue)	\$ -	\$ -	\$ (1)