

BUDGET DEVELOPMENT TIMETABLE FOR FY '19

STEP ONE- BUDGET ASSUMPTIONS & BASELINE

- A. *Monday, November 27, 2017* Budget Baseline Document will be distributed electronically

STEP TWO- BUDGET PRESENTATIONS:

- A. *Wednesday, November 29, 2017*: ENDS presentation including significant increases & decreases, Special Education, ELL, Operations & IT
- B. *Wednesday, December 6, 2017*: Budget Q & A, Presentation of Budget Version II
- C. *Wednesday, December 13, 2017*: Preliminary Revenues/AOE 3-Year Comparison & Presentation of Budget Version III (Regular Board meeting)
- D. *Wednesday, December 20, 2017*: Presentation of Budget Version IV (if needed):
- E. *Wednesday, January 3, 2018*: Final review

STEP THREE- ADOPT BUDGET

- A. *Wednesday, January 10, 2018* (regular board meeting)

STEP FOUR- ANNUAL REPORT, WARNING, INFORMATION & VOTE

- A. *Friday, January 12, 2018*: Annual Report to Printer
- B. *Monday, January 29, 2018*: Annual Report Distributed
- C. *Monday, February 5, 2018*: Budget Flyer to Printer
- D. *Monday, February 12, 2018*: Post Annual Meeting Warning
- E. *Monday, February 12, 2018*: Budget Flyer Distributed
- F. *Monday, March 5, 2018*: Annual Meeting
- G. *Tuesday, March 6, 2018*: Budget Vote

Created September 27, 2017

FY19 Budget Assumptions

November 29, 2017

Operating Assumptions:

1. Salaries
 - a. Teachers: Settled Contract
 - b. Union Support Staff/Instructional Assistants: Settled Contract
 - c. Admin Salary : +3%
 - d. Non-Union : +3%
2. Health VSBIT: FY18 rates +10.5%
3. HRA Expense: Budget 80% of exposure
4. Dental VSBIT: Level fund at Current FY18 rates
5. Workers Comp/Life Ins: Level fund at Current FY18 rates
6. Liability Insurance: +2.5%
7. Transportation: Contract Amount
8. Cabs/Other transportation: +3%
9. Contracted Services (OT, PT, etc.): +3%
10. Tech Center Tuition: +10%
11. VT Gas & GMP: Level fund at current FY18 rates
12. Bus Pilot 60 days @ \$1750/day
13. Act 166 Level Fund at FY18

Created November 21, 2017

Winooski School District
GENERAL FUND
BUDGET FY19 by Program
November 29, 2017

DEPARTMENTS INSTRUCTIONAL PROGRAMS	APPROVED FY 17	ACTUALS FY 17	APPROVED FY 18	PROPOSED FY 19	\$ Diff	%
Art	\$178,045	\$176,761	\$182,303	\$179,458	-\$2,845	-1.56%
Business	\$73,221	\$75,711	\$77,816	\$82,052	\$4,236	5.44%
Theatre Arts	\$0	\$0	\$1,000	\$3,970	\$2,970	297.00%
English	\$353,994	\$336,474	\$344,582	\$352,893	\$8,311	2.41%
French	\$62,471	\$61,648	\$64,809	\$67,206	\$2,397	3.70%
Physical Education	\$184,592	\$187,917	\$196,688	\$199,284	\$2,596	1.32%
Family & Consumer Science	\$93,528	\$95,826	\$96,891	\$101,947	\$5,056	5.22%
Technology Education	\$66,511	\$67,336	\$69,019	\$72,078	\$3,059	4.43%
Math	\$481,611	\$495,985	\$511,482	\$514,066	\$2,584	0.51%
Music	\$179,364	\$169,280	\$242,556	\$278,330	\$35,774	14.75%
Science	\$387,939	\$405,240	\$412,924	\$468,433	\$55,509	13.44%
Social Studies	\$336,728	\$342,375	\$346,822	\$330,310	-\$16,512	-4.76%
Middle School	\$24,670	\$14,683	\$21,960	\$16,520	-\$5,440	-24.77%
Elementary Instruction	\$1,755,686	\$1,712,485	\$1,779,426	\$1,787,473	\$8,047	0.45%
General						
Elem/Middle/Secondary	\$746,143	\$804,586	\$814,488	\$836,401	\$21,913	2.69%
Drivers Education	\$23,734	\$14,000	\$18,734	\$24,637	\$5,903	31.51%
ELL Program	\$1,009,334	\$1,001,694	\$1,135,744	\$1,149,726	\$13,982	1.23%
Virtual HS/Learning Lab	\$46,863	\$43,333	\$45,142	\$44,700	-\$442	-0.98%
iLab	\$12,000	\$7,735	\$10,000	\$7,500	-\$2,500	-25.00%
Instr Staff Training	\$66,305	\$50,408	\$84,485	\$93,600	\$9,115	10.79%
Special Education(Excludes IDEA-B)	\$3,446,978	\$3,655,703	\$3,735,357	\$4,432,896	\$697,539	18.67%
EEE/Preschool (Excludes IDEA-B)	\$851,209	\$788,447	\$995,465	\$974,134	-\$21,331	-2.14%
Co-Curricular/Athletics	\$410,776	\$372,284	\$417,358	\$438,262	\$20,904	5.01%
TOTAL INSTRUCTIONAL PROGRAMS	\$10,791,702	\$10,879,911	\$11,605,051	\$12,455,876	\$850,825	7.33%
INSTRUCTIONAL SUPPORT						
Library Services	\$126,991	\$98,835	\$100,487	\$103,649	\$3,162	3.15%
Guidance	\$305,032	\$273,259	\$348,587	\$337,707	-\$10,880	-3.12%
Nursing	\$176,982	\$192,445	\$200,776	\$197,372	-\$3,404	-1.70%
Wellness	\$46,352	\$33,978	\$50,287	\$50,695	\$408	0.81%
Outreach Services	\$20,680	\$36,261	\$17,890	\$40,570	\$22,680	126.77%
Behavior Team	\$0	\$0	\$0	\$179,120	\$172,820	100%
TOTALS INSTRUCTIONAL SUPPORT	\$676,037	\$634,778	\$718,027	\$909,113	\$184,786	225.92%
ADMINISTRATIVE/OTHER SUPPORT						
Long Term Debt	\$86,735	\$67,939	\$86,735	\$85,120	-\$1,615	-1.86%
Board/Legal	\$185,085	\$159,651	\$178,372	\$167,732	-\$10,640	-5.97%
Dir of ELL/Curriculum	\$130,499	\$165,601	\$174,683	\$177,000	\$2,317	1.33%
Office of the Superintendent	\$272,365	\$278,608	\$297,494	\$308,281	\$10,787	3.63%
Office of the Principal	\$664,579	\$665,031	\$720,080	\$559,815	-\$160,265	-22.26%
Fiscal Services	\$303,511	\$337,480	\$315,017	\$319,533	\$4,516	1.43%
Operations	\$1,156,354	\$1,171,773	\$1,207,624	\$1,221,558	\$13,934	1.15%
IT Services	\$630,417.00	\$573,494.00	\$606,450.00	\$649,575	\$43,125	7.11%
ADMINISTRATIVE/OTHER SUPPORT TOTALS	\$3,429,545.00	\$3,419,577.00	\$3,586,455.00	\$3,488,614.00	-\$97,841.00	-2.73%
OPERATING BUDGET TOTALS						
	\$14,897,284	\$14,934,266	\$15,909,533	\$16,853,603	\$944,070	5.93%

UPDATED 11/26/17

Winooski School District-General Fund
Financial Management Report- BUDGET FY19 by FUNCTION

November 29, 2017

FUNCTION	FY 17 APPROVED	FY 17 ACTUALS	FY 18 APPROVED	FY 19 PROPOSED	\$ Diff	%
1100-Regular Programs	\$5,926,850	\$5,812,377	\$6,312,936	\$6,416,621	\$103,685	1.64%
1200 Special Programs	\$3,187,544	\$3,437,824	\$3,464,070	\$4,028,334	\$564,264	16.29%
1300 Voc/Tech Education	\$203,266	\$203,702	\$209,364	\$220,000	\$10,636	5.08%
1400 Co-Curricular Activities	\$306,528	\$311,530	\$316,935	\$333,059	\$16,124	5.09%
2100 Support Services- Students	\$1,192,707	\$1,118,901	\$1,333,683	\$1,393,720	\$60,037	4.50%
2200 Support Services-Inst	\$969,991	\$417,635	\$428,835	\$401,772	-\$27,063	-6.31%
2300-Support Services-Gen Admin	\$419,640	\$394,494	\$433,908	\$426,013	-\$7,895	-1.82%
2400-Support Services- School	\$924,238	\$905,575	\$946,078	\$1,002,910	\$56,832	6.01%
2500-Support Services - Business	\$280,171	\$845,239	\$845,301	\$895,262	\$49,961	5.91%
2600 Operation & Maint. Of Plant	\$1,153,299	\$1,144,914	\$1,204,329	\$1,218,348	\$14,019	1.16%
2700 Student Transportation Services	\$222,165	\$243,182	\$297,124	\$397,444	\$100,320	33.76%
2800 Support Services Center	\$17,595	\$15,485	\$20,735	\$19,000	-\$1,735	-8.37%
3300 Community Services	\$6,555	\$15,468	\$9,500	\$16,000	\$6,500	68.42%
5100 Debt Service-Long Term	\$86,735	\$67,940	\$86,735	\$85,120	-\$1,615	-1.86%
Totals	\$14,897,284	\$14,934,266	\$15,909,533	\$16,853,603	\$944,070	5.93%

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**Winooski School District
BUDGET FY19 by Object**

November 29, 2017

OBJECT	FY17 APPROVED	FY17 ACTUALS	FY18 APPROVED	FY19 PROPOSED	\$ Diff	%
100-Salaries	\$8,407,897	\$8,324,373	\$9,012,587	\$9,411,101	\$398,514	4.42%
200-Employee Benefits	\$3,157,422	\$3,017,963	\$3,227,479	\$3,203,479	-\$24,000	-0.74%
300-Purchased Prof & Tech Services	\$861,304	\$884,054	\$1,007,984	\$1,054,704	\$46,720	4.63%
400- Purchased Property Services	\$177,611	\$167,596	\$169,116	\$165,521	-\$3,595	-2.13%
500-Other Purchased Services	\$1,396,292	\$1,599,547	\$1,597,915	\$2,049,496	\$451,581	28.26%
600-Supplies & Materials	\$652,553	\$617,312	\$672,186	\$691,251	\$19,065	2.84%
700-Property/Equipment	\$130,568	\$230,324	\$105,236	\$153,448	\$48,212	45.81%
800- Interest/Dues/Judgement/ Cont	\$43,937	\$23,097	\$47,030	\$54,603	\$7,573	16.10%
900-Redemption/Principal	\$69,700	\$70,000	\$70,000	\$70,000	\$0	0.00%
TOTALS	\$14,897,284	\$14,934,266	\$15,909,533	\$16,853,603	\$944,070	5.93%

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**Winooski School District Grants and Miscellaneous
November 29, 2017**

DEPARTMENTS	FY16 Budget	FY16 Actual Awarded	FY16 Actual Expenses	FY17 Budget	FY17 Actual Awarded	FY 17 Unaudited Expenses	FY18 Budget	FY 18 Actual Awarded
EXPENDITURES								
Schoolwide Program Funds/CFP	\$1,025,357	\$1,369,126	\$1,068,684	\$845,084	\$1,541,065	\$1,343,963	\$1,229,445	\$1,277,869
Best Grant	\$0	\$6,500	\$6,500	\$0	\$6,500	\$6,500	\$6,500	\$6,998
IDEA Flow-through (Federal)	\$288,055	\$238,703	\$238,702	\$228,246	\$226,953	\$226,408	\$255,885	\$255,855
Preschool Incentives (Federal)	\$8,000	\$8,587	\$6,456	\$6,500	\$12,000	\$6,270	\$6,500	\$10,161
Homeless Program	\$10,000	\$20,000	\$20,000	\$15,000	\$20,000	\$20,000	\$15,000	\$0
Fresh Fruit Vegetable Program	\$32,000	\$27,790	\$27,683	\$27,000	\$35,840	\$34,262	\$27,000	\$30,750
Medicaid (IEP services)	\$155,944	\$246,750	\$246,750	\$295,952	\$295,952	\$239,442	\$321,990	
Medicaid EPSDT	\$12,000	\$51,323	\$51,323	\$16,000	\$16,000	\$92,646	\$12,000	
Refugee Grant	\$42,000	\$68,967	\$68,967	\$60,000	\$0	\$0	\$40,000	\$45,000
School Based Tobacco	\$5,000	\$5,800	\$5,800	\$5,000	\$0	\$0	\$0	\$0
Title IV-21st Century Grant	\$95,552	\$11,080	\$97,433	\$99,925	\$110,080	\$105,527	\$110,080	\$110,080
Title III - Language Instruction	\$40,000	\$75,084	\$75,084	\$40,000	\$82,394	\$82,394	\$58,000	\$58,000
Local Standards Board	\$0	\$525	\$525	\$800	\$525	\$525	\$525	\$0
Nellie Mae P4C	\$15,000	\$122,790	\$122,790	\$0	\$124,685	\$112,425	\$0	\$70,482
TOTAL EXPENDITURES	\$1,728,908	\$2,253,025	\$2,036,697	\$1,639,507	\$2,471,994	\$2,270,362	\$2,082,925	\$1,865,195

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Winooski School District-Capital Reserve Account

November 29, 2017

Beginning Balance (July 1, 2017)	\$484,579
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Revenues

Bank Interest	\$151
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TOTAL CAPITAL RESERVE BALANCE	\$484,730
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Encumbrances

Parking/Drainage Project	\$68,945
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Central Office Renovations	\$20,000
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IT Firewall	\$5,884
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Funds for Building Study- Approved Dec 2016-	\$9,500
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TOTAL Encumbrances	\$104,329
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PROJECTED BALANCE	\$380,401
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General Fund - 01 Balance

As of June 30, 2016, the audited cumulative Fund Balance is \$ 265,778

* The unaudited balance for FY17 is \$14K, which would bring the accumulated fund balance to \$279,778

Medicaid IEP- 12 Balance

As of June 30, 2016, the audited cumulative Medicaid Balance is \$ 236,639

**The unaudited balance as of June 30, 2017 is \$280,539

***The FY17 Audit is nearly complete

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