

# WINOOSKI SCHOOL DISTRICT

## 121st ANNUAL REPORT

**FY '19 Financial Reports**

**FY '21 Budget Presentation**

February 2020



**WINOOSKI SCHOOLS**  
*We are the future.*



# WARNING

## WINOOSKI INCORPORATED SCHOOL DISTRICT 2 MARCH AND 3 MARCH 2020

The legal voters of the Winooski Incorporated School District in the City of Winooski, Vermont are hereby warned and notified to meet at the Performing Arts Center, Winooski Educational Center on Monday, March 2, 2020 at 7:30 o'clock in the evening to act on Article I, Article II, and Article III and to conduct an informational hearing on Australian Ballot questions, and the meeting to be adjourned to reconvene at the Winooski Senior Citizen Center, Barlow St., on Tuesday, March 3, 2020 to transact any business involving voting by Australian Ballot, said voting by Australian Ballot to begin at 7:00 o'clock in the morning and to close at 7:00 o'clock in the evening.

The legal voters of the Winooski Incorporated School District are further notified that voter qualification, registration and absentee voting relative to said annual meeting shall be as provided in Chapters 43, 51 and 55 of Title 17 and §473 and 553 of Title 16, Vermont Statutes Annotated.

ARTICLE I: Elect a Moderator and Clerk.

ARTICLE II: Shall the District accept the 2020 Annual Report and all included sub reports?

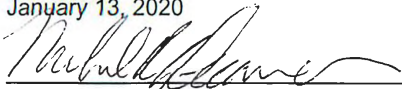
ARTICLE III: Shall the Board of School Trustees be authorized to allow appropriate groups and agencies to use school facilities and equipment in accordance with District policies?

### AUSTRALIAN BALLOT ARTICLES

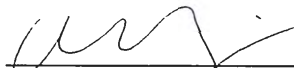
ARTICLE IV: Shall the District accept and expend the sum of Two million, Seven hundred ninety thousand, Five hundred twenty-five dollars (\$2,790,525) or whatever sum is provided by federal programs for the support of compensatory education and special programs? Said sum shall be exclusively federal funds received by the District. (No local or statewide school property taxes included in these funds.)

ARTICLE V: Shall the voters of the school district approve the school board to expend Nineteen million, Five thousand, Sixty-four dollars (\$19,005,064), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of Fifteen thousand, Eight hundred fifty-four dollars (\$15,854) per equalized pupil. This projected spending per equalized pupil is 4% higher than spending for the current year.

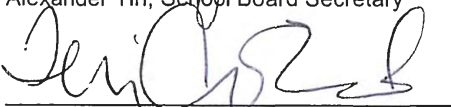
Winooski School District  
Winooski, Vermont  
January 13, 2020



Michael Decarreau, School Board President



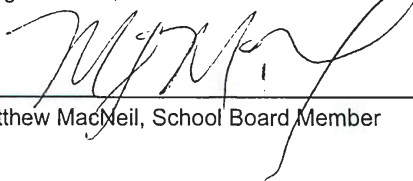
Alexander Yin, School Board Secretary



Tori Cleiland, School Board Member



Margaret Bass, School Board Member



Matthew MacNeil, School Board Member

**Fellow Winooski citizens,**

As we approach the end of FY 2020 the following report from our auditors show that we are in a strong financial position. We ended FY2019 with a positive balance driven mainly by fluctuating special education expenses and revenues. Planning for the special education budget is completed nearly a full year in advance of the actual spending and the student population being served can and does change considerably from year to year.

We are moving forward with the planning, permitting and pre-construction phases of our facility capital project. The team has developed a very aggressive schedule to do this work while at the same time working to minimize the disruption to a fully functioning school. In an effort to spread the tax impact out over time we will see this increase over a three-year period, fiscal years 2021-23. This will allow us to bond only for the funds that we need to move the construction forward from June 2020 through February 2022 and reduce the interest paid on funds not being utilized immediately for the upgrade/expansion work.

From a program perspective, we continue to move forward with our focus on proficiency-based graduation requirements. There is a strong belief that for our student population this is the best approach to meet our students where there are and move them toward college and career readiness. The staff is working hard to align expectations across all disciplines so our students get the most enriching educational experience possible.

All of this would not be possible without the very positive support from this great community. The Winooski School District (WSD) is recognized as a very forward thinking system by members of the Agency of Education as well as many other districts in the state and around New England. The progress we have made over the past six years is a tribute to the leadership team as well as our teaching staff. All of this is a direct reflection of the incredible show of community support. Thank you for allowing us the opportunity to make this system work for all of our students.

Respectfully,



Michael Decarreau  
President  
Board of School Trustees





WHS senior Lek Nath Luitel celebrates his 100th goal with his family!



WHS Peace Jam helps prepare donated clothes for our Clothing Giveaway.

# WINOOSKI SCHOOL DISTRICT

School Year 2019-2020

## OFFICERS:

Moderator  
District Treasurer

Jay Lambert (Term expires 6/30/20)  
Robert B. Millar (Term expires 6/30/20)

## BOARD OF SCHOOL TRUSTEES:

Michael Decarreau, President  
Margaret Bass, Member  
Tori Cleiland, Member  
Matthew MacNeil, Member  
Alexander Yin, Secretary

Term expires 2020  
Term expires 2022  
Term expires 2020  
Term expires 2021  
Term expires 2021

## SCHOOL ADMINISTRATORS:

Superintendent:  
(802) 655-0485

Sean McMannon  
B.S., M.Ed.  
Pennsylvania State University, Lesley College

Director of Special Education and Early Learning:  
(802) 655-9575

Robin Hood  
B.A., M.Ed., Ed.D  
Trinity College, UVM

Director of ELL and Curriculum:  
(802) 655-0411

Kirsten Kollgaard  
B.A., MAT  
Hartwick College, St. Michael's College

Finance Manager:  
(802) 655-0485

Rebecca Goulet  
A.S., B.A.  
Champlain College, Johnson State College

John F. Kennedy Elementary School:  
(802) 655-0411

Principal: Sara Raabe  
B.E., Master of Public Administration  
UVM

Winooski Middle/High School:  
(802) 655-3530

Co-Principal: Jean Berthiaume  
M.Ed., B.S.  
University of Vermont, Lyndon State College

Co-Principal: Katherine R. Grodin-Doherty  
B.A., M.A., M.Ed.  
Barnard College, New School University,  
Columbia University

## FACULTY - 2019/2020 SCHOOL YEAR

Andrews, William L.	iLab Soc. Studies (Gr. 7-12)	St. Michaels College; St. Michael's College	BA; MEd
Argaves, Randall C.	Music (Gr. 6-12)	U of Rhode Island; NE Conservatory of Music	BA; MM
Babcock, Amanda M.	Behavior Coach (K-5)	Johnson State College; Southern NH University	BA; MEd
Barcomb, Dennis J.	Physical Education	Springfield College	BS
Baron, Erin R.	Spec. Ed. Self Contained (Gr. 9-12)	University of Rhode Island; University of Phoenix	BA; MEd
Beach, Ashley	Speech Language Pathologist	University of Vermont	MS
Bell, Caroline M.	Kindergarten	St. Lawrence University; S. Oregon University	BA; MA
Benjamin, Joan Y.	Grade 3	University of Vermont	BS
Berno Browning, Ann	Spec. Ed. (Gr. 9-12)	University of Vermont	BS
Bissonette, Sarah J.	Grade 5	Castleton State College; St. Michaels College	BS; MEd
Blair, Katherine G.	Spec. Ed. Evaluator (Gr. K-12)	University of Vermont; St. Michaels College	BA; MEd
Blanchard, Drew C.	Technology Ed.	Lemoyne College; Marlboro College	BA; MAT
Blindow, Kyle M.	Physical Education	University of Vermont	BS
Bohlen, Kari A.	Grade 3	Boston College	BA
Boon, Andrea K.	Middle School (Gr. 6-8)	Oregon State University; University of Vermont	BS; MA
Bruce, Jessica L.	Art (Gr. 6-12)	Indiana University	BA
Bryan, Courtney S.	Kindergarten	University of Vermont	BS
Bushey, Lisa M.	Kindergarten	Trinity College of Vermont	BA
Chung, Amanda L.	Grade 4	University of Vermont	BS
Charron, Regan G.	Grade 1	Champlain College; University of Vermont	BS; MEd
Clark, Bill	ELL (Gr. 9-12)	Montclair; Boston U; Northeastern U; UVM; UVM	BA; MS; MA; MAT; EdD
Clark, Joseph D.	Spec. Ed. (Gr. 9-12)	Edinboro University of PA; St. Michaels College	BS; MEd
Cox, Lindsey A.	iLab English (Gr. 7-12)	University of Vermont; SIT Graduate Institute	BS; MEd
Crandall, Barbara A.	Art (Gr. K-5)	S. Connecticut State College; RI School of Design	BA; MA
Dalla Mura, Brian A.	Spec. Ed. Self Contained (Gr. 1-5)	Northern Arizona University; Arizona State U	BS; MEd
Day, Kirsten M.	Spec. Ed. (Gr. 9-12)	University of Vermont; University of Vermont	BS; MEd
*Demers, Derek P.	Driver Education	University of Vermont; Johnson State College	BS; MA
Demore, Tiffany E.	Grade 3	Champlain College	BS
Dold, Lisa E.	Spec. Ed. (Gr. K-5)	Boston University; Columbia University	BS; MA
Dorfman, Luke	Math (Gr. 9-12)	University of Vermont; Harvard College	BA; MEd
Dunn, Lucas W.	French (Gr. 9-12)	Middlebury College; Middlebury College	BA; MA
Forbes, Sarah A.	ELL (Gr. K-5)	Fordham University; St. Michaels College	BA; MA
Fox, Theresa L.	Grade 1	University of Vermont; Walden University	BS; MS
Garcia, Lynn K.	Grade 4	Ohio Dominican College	BS
Gile, Matthew S.	Librarian	University of Vermont	BA
Girelli, Corey	Spec. Ed. (Gr. Pre K-5)	George Mason University	MEd
Gold, Tiffany W.	Intensive Needs Spec. Ed.	U of California-Berkeley; U of California-Berkeley	BA; MEd
Gore, Dana L.	Middle School (Gr. 6-8)	Champlain College	BS
Graves, Laura M.	Middle School (Gr. 6-8)	Providence College; University of Vermont	BA; MEd
Hamble, Stefanie A.	Math Coach (Gr. K-5)	University of Miami; St. Michaels College	BS; MEd
Handloff, Hannah	High School (Gr. 9-12)	University of Vermont	BS
Hauke, Steven W.	Spec. Ed. (Gr. K-5)	St. Michaels College	BA
Hogan, Casey L.	Grade 2	Champlain College; University of Vermont	BS; MEd
Holcomb, Grace M.	Guidance (K-1)	University of Vermont; Johnson State College	BS; MA
Howes, Rachel M.	Science (Gr. 6-12)	University of Vermont; University of Vermont	BA; BS
Hughes, Catrina A.	Speech Language Pathologist	Marymount Manhattan College; UVM	BS; MS
Italiano, Lisa H.	Reading Specialist (Gr. 6-8)	University of Vermont; University of Vermont	BS; MEd
Iyengar, Sona	ELL (Gr. 6-8)	University of Michigan; Northwestern University	BA; MS
Johnson, Nancy L.	Grade 1	St. Michaels College; St. Michaels College	BA; MEd
Kelemen, Mikayla B.	Music (Gr. 6-12)	State U of New York-Potsdam	BA
Keller, Nancy L.	Middle School (Gr. 6-8)	Macalester College; University of Vermont	BA; MEd
Kernoff, Bret M.	Spec. Ed. Self Contained (Gr.6-8)	University of Vermont; St. Michaels College	BA; MEd
Knapp, Jacie A.	Grade 5	Champlain College; University of Vermont	BS; MEd
Krol, Gina M.	Middle School (Gr. 6-8)	Notre Dame College; University of Vermont	BS; MEd
Lapointe, Jennifer L.	Literacy Coach (Gr. K-5)	University of St. Thomas; University of Vermont	BA; MEd
Lauterbach, Christina P.	Language Arts (Gr. 9-12)	University of Mary Washington; St. Michaels College	BA; MEd
Lavigne, Catherine K.	Speech Language Pathologist	Trinity College; U of Maryland Baltimore; UVM	BA; MS; MS
Lawrence, Daviah D.	ELL (Gr. K-5)	St. Michaels College; St. Michaels College	BA; MA
Litterer, Brenton L.	Language Arts (Gr. 9-12)	University of Northern Iowa; Johnson State	BA; MA
Locicero, Anthony	Spec. Ed. (Gr. K-5)	Western Governor's Univ., Univ. of VT	BA; BA
Loomis, Amy	Guidance (Gr. 9-12)	San Francisco State University	MS
Lopez, Maybeline E.	Spec. Ed. (PK-EEE)	University of Vermont; University of Vermont	BS; MEd
Lothrop, Sarah J.	Kindergarten	University of Vermont	BS
Magistrale, Christopher A.	Middle School (Gr. 6-8)	University of Vermont; University of Vermont	BA; MAT



## FACULTY - 2019/2020 SCHOOL YEAR (cont.)

MacLeod-Bluver, Caitlin	Reading Specialist (Gr. 9-12)	Wesleyan University; University of Mass - Boston	BA; MEd
Maley, Nellie F.	ELL (Gr. 9-12)	Clark University; Clark University	BA; MAT
Mason, Melissa M	Math (Gr. 9-12)	University of Vermont; University of Vermont	BS; MS
McIntyre, Erica N	Middle School (Gr. 6 - 8)	Texas A & M University	BS
Mckelvy, John J.	Social Studies (Gr. 9-12)	Dartmouth College; Duke University	BA; MA
McLaughlin, Heidi E.	Guidance (Gr. 9-12)	Bay Path College; Johnson State College	BA; MA
McNally, David P.	iLab Science (Gr. 7-12)	Louisiana State U; UVM; Louisiana State U	BS; MAT; MS
McQuinn, Marc B.	Social Studies (Gr. 9-12)	University of Vermont	BS
Mellen, Rebecca L.	Math (Gr. 9-12)	Ithaca; University of Vermont	BS; MS
Messier, Suzanne	Physical Education	Champlain College	BS
Mintzer, Melissa K.	Spec. Ed. (Gr. 6-8)	Johnson State College; University of Vermont	BA; MEd
Monahan Allison R.	Spec. Ed. (Gr. K-5)	University of Vermont; St. Joseph's University	BS; MS
Monje, Katharine A.	Nurse	University of Vermont	BS
Mosehauer, Anja P.	Middle School (Gr. 6-8)	University of Vermont; Tufts University	BS; MAT
Moulton, Angela M.	Grade 2	University of Vermont; University of Vermont	BS; MEd
Muir, David E. IV	Grade 2	Johnson State College	BA
Murphy, Sarah S	Guidance (2-5)	University of Vermont; University of Vermont	BS; MS
O'Brien, Karen L.	Spec. Ed. Self Contained (Gr. 1-5)	Castleton; St. Michaels; St. Michaels	BA; MEd; MS
Parris, Elizabeth R.	Nurse	Bob Jones University	BS
Payeur, Thomas M	Math (Gr. 9-12)	University of Vermont; University of Vermont	BA; MAT
Perrotte, Jessica A.	Grade 4	University of Vermont; University of Vermont	BS; MEd
Plasse, Jean A.	ELL (Gr. 6-8)	St. Michaels College; St. Michaels College	BA; MA
Poland, Sara A.	Music (K-5)	Bowling Green State University	BA
Poquette, Courtney M.	Business Education	Champlain College; Southern NH University	BS; MBA
Reinker, Callie A.	Middle School (Gr. 6-8)	University of Vermont	BS
Rich, Tim B	Spec. Ed. Out of District	Florida Atlantic University; University of Vermont	BA; MEd
Richard, Melissa C.	Middle School (Gr. 6-8)	Wheaton College; St. Michaels College	BA; MEd
Rimal, Ghana S.	Math (Gr. 9 - 12)	Johnson State College; University of Vermont	BS; MA
Rittenburg, Kari O.	Spec. Ed. (K-5)	Rivier College; St. Michaels College	BA; MA
Savage, Rebecca	ELL (Gr. 9-12)	St. Lawrence University; St. Michaels College	BA; MA
Schlatter, Andrew P	Grade 2	University of Vermont	BS
Schneider, Anna C.	ELL (Gr. 9 - 12)	Cornell University; St. Michaels College	BA; MA
Shearer, Thomas E.	Behavior Coach (Gr. 6-12)	College of Wooster; Northeastern University	BA; MA
Sherrer, Amy J.	Middle School (Gr. 6-8)	St. Michaels College	BA
Spencer, Amanda M.	Guidance (Gr. 6-8)	The Colorado College; University of Vermont	BA; MS
Thibodeau, Andrea M.	Spec. Ed. (Gr. 6-8)	University of Vermont; University of Vermont	BS; MEd
Thomas, Margaret D.	Math Lab (K-5)	Castleton State College; University of Vermont	BS; MEd
Thompson, Lois E.	Grade 1	Lyndon State College	BS
Timbers-Devost, Nancy L.	ELL (Gr. K-5)	University of Vermont; Rhode Island College	BS; MEd
Uwilingiyimana, Thierry	Science (Gr. 6-12)	Stanford University; Hardin-Simmons University	BS; MBA
Van Fossen, Kristin	ELL (Gr. K-5)	University of Vermont; St. Michaels College	BA; MA
Viens, Rebecca J.	Special Education (Gr. K-5)	Salve Regina University	BS
Webb, Matthew S.	GX Instr. Coach (Gr. 6-12)	Amherst College; St. Michaels College	BA; MEd
Weimer, Jody L.	Literacy Support (K-5)	University of Vermont; University of Vermont	BS; MEd
Wetmore, Ada M	EEE	University of Vermont	BS
Wheeland, Andrea M.	ELL (Gr. 6-8)	Nyack College; City College of New York	BS; MS
Win, Heather A	Literacy/Theatre Arts (Gr. 7-12)	California State University-Fullerton; Baruch College	BA; MPA
Wolinsky, Vicki L.	Family & Cons. Science/Health	Castleton State College; State U of NY-Plattsburgh	BA; MST
Wood, Elizabeth S.	ELL (Gr. K-5)	William & Mary; George Mason University	BA; MEd

\*Part-time



## SUPPORT STAFF - 2019/2020 SCHOOL YEAR

### **Instructional Assistants:**

Al Zubaidy, Abeer T.	Cheney, T'Yana K.	Hackett, Stephanie C.	Martin, Samantha A.	Rocheleau, Bonny M.
Antoniak, Candice M.	Coutts, Daryl M.	Harris, Debra A.	Mayo, Jason R.	Shea-Gamache, Petie A.
Armstrong, Linda M.	Davey, James-Russell	Johnson, Morgan L.	McLavey, Jacqueline M.	Smith, Philip
Atkins, Judith M.	Dorfman, Amadeus	Kawasaki, Ellen M.	Medar, Safiyya	Solomon, Joy
Bahati, Francine	Duffy, Kyle J.	*Ko, Faridar	Mezetovic, Aftaba	Thelen, Jennifer
Beaudoin, Margaret A.	Edelstein, Judith	Lamothe, Carolyn H.	Micklas, Holly	Ticehurst, Brenda B.
Bee, Mikaela R.	*Eidan, Buthaina J.	Langdeau, Sydney	Miller, Ryan	Tosteson, Helen A.
Brochu, Sam.	Emers, Ellen	Letourneau, Kaitlin L.	Mukuzo, Stevya I.	Toth, Bernadette R.
Brown, Scott M.	Faour, Rafeef	Lincoln, Natasha L.	*Nguyen, Lan T.	Webster, Michael L.
Bulle, Dalib	Fenton, Benilda	Magowan, Danielle M.	Niroula, Tul P.	
Callaghan, Neva	Fountain, Shannon M.	Maloney, Sean S.	Nkurinziza, Claudine	
Carroll, Matthew R.	Goodrich, Elisabeth K.	Martin, Kristina R.	Rath, Mikaela	

### **Office Staff:**

Broadbent, Lauren	Administrative Assistant, ELL & Curr.
Casier, Linda M.	Administrative Assistant, JFK
Castle, Sandra J.	Administrative Assistant, Special Services
*Coppola-Dyer, Lauren M.	Administrative Assistant, Special Services
Dubuc, Elizabeth C.	Administrative Assistant, Winooski M/H School
Letourneau, Wendy S.	Human Resources Coordinator
Parisi, Krista F.	Executive Assistant, Supt.'s Office
Schamroth, Robert M.	Fiscal Services
Small, Angie	Registrar, Winooski Middle/High School

### **Facilities:**

Aldieri, Johnathan M.	Custodian
Brown, Joshua	Custodian
Fregeau, Steven P.	Custodian
Hussein, Osman	Maintenance Worker
King, Ronald D.	Custodian/Crossing Guard
Looney, Timothy M.	Head Custodian
Magar, Jai	Custodian
Racine, Cheyne R.	Facilities Supervisor
St. Amour, Vincent C.	Maintenance Technician
Wright, Stephen H.	Custodian

### **Other Support Staff:**

Affinati, Carl F.	Technology Technician	Mack, Ronald J.	Network Administrator
Bechard, Savanna B.	Behavior Interventionist (Gr. K-5)	Martinsen, Emma M.	Behavior Interventionist (Gr. K-5)
Bray, Cathy C.	Copy Center/Security	Martin, Sarah L.	Behavior Specialist (Gr. 6-12)
*Burbo, Catherine	Library Assistant	Puttlitz, Jennifer C.	Wellness Coordinator
Clarke, Graham	MTSS Coord	Robertson, Beverlis C. Jr.	Behavior Interventionist (Gr. K-5)
*D, Leanne	Health Office Assistant	Skafelstad, Suzanne	Coordinator-21st Century Grant
Diop, Mohamedou A.	Behavior Interventionist (Gr. 6-12)	*Steady, Brenda K.	Board Recorder
*Donnelly-DeBay, Mary Ann	School Psychologist	*Towers, Tracy T.	Dental Hygienist, Tooth Tutor
*Fenoff, Anne E.	Bus Aide	Wood, Randall T.	Data Manager
Gonzalez, Matthew K.	Webmaster/Help Desk	Wild, Andrew	School Based Community Coord.
Greene, Karen C.	Student Services Assistant (WM/HS)		
Hecker, Emily	Dir. of Communications & Dev		

\*Part-time

# WINOOSKI SCHOOL DISTRICT

## BUDGET ANALYSIS BY FUNCTION

	ACTUAL FY '19 BUDGET	ACTUAL FY '20 BUDGET	PROPOSED FY '21 BUDGET
<u>REGULAR PROGRAMS</u>			
1100 Regular Programs	6,385,692.	6,807,692.	6,800,386.
1200 Spec. Ed. Programs	3,989,642.	4,339,350.	4,493,713.
1300 Voc/Tech Education	215,500.	221,275.	227,913.
1400 Co-Curricular Activities	332,059.	320,429.	308,331.
2100 Support Serv.-Students	1,504,414.	1,551,745.	1,551,689.
2200 Support Serv.-Instruction	394,742.	446,976.	452,949.
2300 Support Serv.-Gen. Adm.	416,653.	494,379.	490,005.
2400 Support Serv.-School Area	984,925.	1,047,190.	1,071,321.
2500 Support Serv.-Business	959,042.	1,013,595.	1,180,862.
2600 Operation & Maint. of Plant.	1,202,178.	1,212,661.	1,187,365.
2700 Student Transportation Serv.	354,944.	428,569.	386,570.
2800 Support Services Center	18,000.	18,390.	19,000.
2900 Other Support Services	0.	0.	0.
3000 Community Services	16,000.	18,515.	18,125.
5100 Debt Service-Long Term	63,566.	75,497.	816,835.
Sub Total-Regular Budget	16,837,357.	17,996,263.	19,005,064.
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	ACTUAL FY '19 BUDGET	ACTUAL FY '20 BUDGET	PROPOSED FY '21 BUDGET
<u>FEDERAL PROGRAMS</u>			
1100 Regular Programs	596,796.	1,132,150.	1,063,398.
1200 Special Education	1,090,314.	368,879.	400,725.
1400 Co-Curricular Activities	43,000.	192,619.	174,851.
2100 Support Serv.-Students	283,477.	364,548.	716,778.
2200 Support Serv.-Instruction	315,250.	367,890.	403,027.
2500 Support Serv.-Business	0.	2,746.	13,746.
2700 Student Transportation Services	3,000.	0.	3,000.
2900 Other Support Services	0.	0.	15,000.
3000 Community Services	44,376.	24,876.	0.
Sub Total-Federal Budget	2,376,213.	2,453,708.	2,790,525.
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GRAND TOTAL	19,213,570.	20,449,971.	21,795,589.

**WINOOSKI SCHOOL DISTRICT**

**BUDGET ANALYSIS BY OBJECT**

	ACTUAL FY '19 BUDGET	ACTUAL FY '20 BUDGET	PROPOSED FY '21 BUDGET
<u>REGULAR PROGRAMS</u>			
100 Salaries	9,539,333.	10,309,594.	10,250,892.
200 Employee Benefits	3,238,140.	3,733,181.	3,988,505.
300 Purchased Prof. & Tech. Serv.	1,013,719.	600,624.	635,448.
400 Purchased Property Serv.	156,471.	149,981.	152,626.
500 Other Purchased Services	1,969,346.	2,225,834.	2,145,328.
600 Supplies & Materials	686,251.	709,829.	730,403.
700 Property/Equipment	133,048.	107,899.	92,695.
800 Interest/Dues/Judgements/Cont.	31,049.	89,321.	944,167.
900 Redemption/Principal	70,000.	70,000.	65,000.
Sub Total-Regular Budget	16,837,357.	17,996,263.	19,005,064.

	ACTUAL FY '19 BUDGET	ACTUAL FY '20 BUDGET	PROPOSED FY '21 BUDGET
<u>FEDERAL PROGRAMS</u>			
100 Salaries	1,373,979.	1,426,535.	1,813,911.
200 Employee Benefits	525,368.	790,834.	759,811.
300 Purchased Prof. & Tech. Serv.	172,915.	148,844.	194,591.
500 Other Purchased Services	5,447.	3,000.	3,250.
600 Supplies & Materials	5,216.	7,000.	5,216.
700 Property/Equipment	0.	0.	0.
800 Interest/Dues/Judgements/Cont.	0.	0.	13,746.
900 Redemption/Principal	0.	0.	0.
Sub Total-Federal Budget	2,082,925.	2,376,213.	2,790,525.
GRAND TOTAL	18,920,282.	20,372,476.	21,795,589.

### Revenue Projections

Regular Budget		FY19	FY 20	FY 21
0001-000	General Fund ( Carryover)	\$0	\$0	\$50,000
1500-000	Interest	\$3,000	\$5,000	\$15,000
1710-000	Athletic Admission/Other	\$5,200	\$5,200	\$3,000
1910-000	Rental	\$15,000	\$12,000	\$12,000
1990-000	Misc Reveneess	\$22,000	\$26,400	\$25,000
1993-000	Indirect Cost Revenues	\$0	\$0	\$55,000
General State Aid				
3110-000	Ed Spending from Ed Fund	\$14,058,688	\$15,113,791	\$15,550,019
3150-000	Transportation Aid	\$23,500	\$30,000	\$52,000
3282-000	Driver Ed Reimbursement	\$900	\$1,000	\$1,000
3308-000	Voc.Ed. Transportation	\$12,500	\$12,500	\$12,500
Special Education Aid				
3201-000	Mainstream Grant (State)	\$320,848	\$348,229	\$341,634
3202-000	Intensive SE (State)	\$2,040,755	\$2,197,057	\$2,548,162
3203-000	Extraordinry (State)	\$266,795	\$170,536	\$264,433
3204-000	EEE (State)	\$68,171	\$74,550	\$75,316
3205-000	State Placed	\$0	\$0	\$0
	Sub Total	\$16,837,357	\$17,996,263	\$19,005,064
FEDERAL (Other) BUDGET				
4000-000	Schoolwide Program Funds	\$1,400,483	\$1,421,121	\$1,320,097
4250-000	Title 1-School Improvement	\$0	\$0	\$188,000
3319-000	Best Grant	\$6,500	\$6,500	\$12,000
4226-000	IDEA Flow-through (Federal)	\$289,365	\$326,172	\$365,616
4228-000	Preschool Incentives (Federal)	\$9,260	\$10,000	\$11,500
4446-000	Fresh Fruit Vegetable Program	\$28,000	\$30,000	\$40,000
4481-000	Medicaid (IEP)	\$322,000	\$433,918	\$442,785
4482-000	Medicaid (EPSDT)	\$12,000	\$12,000	\$13,000
00	Refugee Grant	\$40,000	\$41,618	\$40,253
4611-000	Title IV- 21 Century Grant	\$110,080	\$121,130	\$124,357
4375-000	Title 111-English Language Instruction	\$58,000	\$50,724	\$48,346
7840-000	Local Standards Board	\$525	\$525	\$525
-000	Rowland Fund	\$0	\$0	\$34,046
XXXX-000	Barr Foundation	\$100,000	\$0	\$150,000
	Sub Total	\$2,376,213	\$2,453,708	\$2,790,525
	Grand Total	\$19,213,570	\$20,449,971	\$21,795,589



	<b>Winooski School District</b>		
	<b>BUDGET ANALYSIS BY FUNCTION</b>		
	<b>FUNCTION</b>	<b>FY 21 PROPOSED</b>	
	Instruction	\$6,800,386.00	35.78%
	Support Admin	\$2,742,188	14.43%
	Support Students	\$452,949	2.38%
	Support Staff	\$2,203,297	11.59%
	Operation of Plant	\$1,187,365	6.25%
	Special Education	\$4,493,713	23.64%
	Athletic/Co Cir	\$308,331	1.62%
	Debt Service	\$816,835	4.30%
	<b>Total Budget</b>	<b>\$19,005,064</b>	<b>100.00%</b>

	<b>Winooski School District</b>		
	<b>BUDGET ANALYSIS BY OBJECT</b>		
	<b>FUNCTION</b>	<b>FY 21 PROPOSED</b>	
	Salaries	\$10,250,892.00	53.94%
	Benefits	\$3,988,505	20.99%
	Purchased Services	\$2,933,402	15.43%
	Supplies/Materials	\$730,403	3.84%
	Property/Equipment	\$92,695	0.49%
	Debt/Contingency	\$1,009,167	5.31%
	<b>Total Budget</b>	<b>\$19,005,064</b>	<b>100.00%</b>

District: <b>Winooski ID</b>		T249		Property dollar equivalent yield	Homestead tax rate per \$10,883 of spending per equalized pupil
SU: <b>Winooski</b>		Chittenden County		<b>10,883</b>	<b>1.00</b>
				<b>13,396</b>	Income dollar equivalent yield per 2.0% of household income
<b>Expenditures</b>		<b>FY2018</b>	<b>FY2019</b>	<b>FY2020</b>	<b>FY2021</b>
<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)		<b>\$17,992,478</b>	<b>\$19,213,570</b>	<b>\$20,449,971</b>	<b>\$21,790,589</b>
plus	Sum of separately warned articles passed at town meeting	-	-	-	-
minus	Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-
<b>Locally adopted or warned budget</b>		<b>\$17,992,478</b>	<b>\$19,213,570</b>	<b>\$20,449,971</b>	<b>\$21,790,589</b>
plus	Obligation to a Regional Technical Center School District if any	-	-	-	-
plus	Prior year deficit repayment of deficit	-	-	-	-
<b>Total Budget</b>		<b>\$17,992,478</b>	<b>\$19,213,570</b>	<b>\$20,449,971</b>	<b>\$21,790,589</b>
S.U. assessment (included in local budget) - informational data		-	-	-	-
Prior year deficit reduction (included in expenditure budget) - informational data		-	-	-	-
<b>Revenues</b>					
Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)		<b>\$4,534,378</b>	<b>\$5,154,902</b>	<b>\$5,336,180</b>	<b>\$6,245,570</b>
plus	Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-
minus	All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	NA
<b>Offsetting revenues</b>		<b>\$4,534,378</b>	<b>\$5,154,902</b>	<b>\$5,336,180</b>	<b>\$6,245,570</b>
<b>Education Spending</b>		<b>\$13,458,100</b>	<b>\$14,058,668</b>	<b>\$15,113,791</b>	<b>\$15,545,019</b>
Equalized Pupils		<b>963.28</b>	<b>1,018.13</b>	<b>991.01</b>	<b>980.83</b>
<b>Education Spending per Equalized Pupil</b>		<b>\$13,971.12</b>	<b>\$13,808.32</b>	<b>\$15,250.90</b>	<b>\$15,848.84</b>
minus	Less ALL net eligible construction costs (or P&I) per equalized pupil	<b>\$90.04</b>	<b>\$62.43</b>	<b>\$76.18</b>	-
minus	Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	<b>\$19.02</b>	<b>\$18.01</b>	<b>\$22.11</b>	-
minus	Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-
minus	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
minus	Estimated costs of new students after census period (per eqpup)	-	-	-	-
minus	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
minus	Less planning costs for merger of small schools (per eqpup)	-	-	-	-
minus	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-
Excess spending threshold		threshold = \$17,386 <b>\$17,386.00</b>	threshold = \$17,816 <b>\$17,816.00</b>	threshold = \$18,311 <b>\$18,311.00</b>	threshold = \$18,756 <b>\$18,756.00</b>
plus	Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
Per pupil figure used for calculating District Equalized Tax Rate		<b>\$13,971</b>	<b>\$13,808</b>	<b>\$15,251</b>	<b>\$15,848.84</b>
District spending adjustment (minimum of 100%)		<b>137.511%</b> based on yield \$10,160	<b>135.111%</b> based on yield \$10,220	<b>143.228%</b> based on \$10,648	<b>145.629%</b> based on yield \$10,883
<b>Prorating the local tax rate</b>					
Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$15,848.84 ÷ (\$10,883 / \$1.00)]		<b>\$1.3751</b> based on \$1.00	<b>\$1.3511</b> based on \$1.00	<b>\$1.4323</b> based on \$1.00	<b>\$1.4563</b> based on \$1.00
Percent of Winooski ID equalized pupils not in a union school district		<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>
Portion of district eq homestead rate to be assessed by town (100.00% x \$1.46)		<b>\$1.3751</b>	<b>\$1.3511</b>	<b>\$1.4323</b>	<b>\$1.4563</b>
<b>Common Level of Appraisal (CLA)</b>		<b>92.20%</b>	<b>91.43%</b>	<b>88.51%</b>	<b>83.75%</b>
Portion of actual district homestead rate to be assessed by town (\$1.4563 / 83.75%)		<b>\$1.4914</b> based on \$1.00	<b>\$1.4777</b> based on \$1.00	<b>\$1.6182</b> based on \$1.00	<b>\$1.7389</b> based on \$1.00
If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.					
Anticipated income cap percent (to be prorated by line 30) [(\$15,848.84 ÷ \$13,396) x 2.00%]		<b>2.33%</b> based on 2.00%	<b>2.23%</b> based on 2.00%	<b>2.33%</b> based on 2.00%	<b>2.37%</b> based on 2.00%
Portion of district income cap percent applied by State (100.00% x 2.37%)		<b>2.33%</b> based on 2.00%	<b>2.23%</b> based on 2.00%	<b>2.33%</b> based on 2.00%	<b>2.37%</b> based on 2.00%
#N/A		-	-	-	-
#N/A		-	-	-	-
- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.654. <b>New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.</b> - Final figures will be set by the Legislature during the legislative session and approved by the Governor. - The base income percentage cap is 2.0%.					

## FY '21 BUDGET INFORMATION

### WHAT IS NEW IN THIS YEAR'S BUDGET?

Six years ago we began investing in creating a PreK-12 systemic approach to supporting student needs and monitoring student progress with positions such as Wellness Coordinator, Data Manager, Director of English Language Learning & Curriculum, and Reading, ELL and Special Education specialists. Now we can confidently say we have established a strong foundation that provides food security, wellness opportunities, access to technology and a system that tracks attendance, behavior, reading and math levels of every student while providing literacy, math and behavioral supports needed to help students grow. Also, we were an early investor in Pre-Kindergarten with four half-day programs on campus so we can begin to engage students and parents as soon as possible.

During this budget cycle I gave board members a baseline budget and data about enrollment, staffing, Special Education, English Language Learners (ELL), Information Technology and Operations. All of this information can be found on our website at [wsdvt.org](http://wsdvt.org).

Overall, our enrollment is currently 855 PreK-12 students and we expect this number to stay relatively flat for the 2020-21 school year. WSD is in the sixth year of Act 166 which requires universal PreKindergarten programming for all children who are three, four or five by the date established by the district of residence for kindergarten eligibility. Act 166 will also provide \$3445 per child to offset the costs of providing universal PreKindergarten.

JFK Elementary is making wonderful progress with Responsive Classroom, Positive Behavioral Interventions & Supports (PBIS), our School Wide Expectations- HEART, and Project-Based Learning (PBL). 4th graders just worked with ReArch Construction Project Engineer and Winooski resident Danylo Whalen on exploring ways that people are transforming energy that promote sustainability. Students designed their own solar and wind power systems to reduce WSD's energy expenses and the impact on the environment and built physical and virtual models of their designs.

WMS has made tremendous strides this year through their Social Contract, cell phone policy, the 6th Grade Academy and the exciting Expeditionary Learning (EL) approach. WMS 6th graders had a fabulous learning experience working with Circus Smirkus on a four-week residency entitled "Power of Persistence" which resulted in a WMS student-led circus for JFK students and WMS parents. WMS 7th and 8th graders studied the effect of screen time on the adolescent brain and produced artistic representations that are displayed at Scout & Co.

WHS continues moving toward meeting Vermont law of providing proficiency-based graduation requirements by 2020 through the growth of our Graduate Expectations (GXs), Graduate Proficiencies (GPs), a new transcript and exciting student learning exhibitions throughout the school year.

The FY21 budget reflects no new investments for the upcoming school year in order to reduce the impact of the first bond for our capital project. The expense of this bond is \$900K or 5% increase year-to-year. Total investments results in a 5.61% expense increase which means we have worked diligently to hold all other expenses under 1%. Also, this budget includes funds to continue to support student transportation which will transport students who live over .75 miles away from our campus to and from school each day for 80-90 days during the winter months.

Over the years, your Board of Trustees has put forth fiscally conservative budgets when compared to the rest of the state as evidenced by our Educational Spending Rank being in the bottom quartile the past six years, over \$1000 less per pupil compared to other PK-12 districts in VT. I think you will see that the Board of Trustees has constructed a thoughtful, vision-driven investment in Winooski children that continues to move us forward to meet the high expectations of our WSD Ends Statement! We are blessed with a diverse student population who also require a high level of support to meet our high standards. Our staff and leadership team clearly understand the strengths and challenges of our students and forge ahead with creativity, collaboration and compassion.

Please join me on Wednesday, February 19th at 5:30pm at the O'Brien Community Center and Monday, March 2nd at 7:30pm in the WSD Performing Arts Center for more information about our proposed investment in Winooski students for the 2019-20 school year. Thank you for working with WSD to benefit our students!

Sean McMannon  
WSD Superintendent

WINOOSKI SCHOOL DISTRICT  
TREASURER'S REPORT FOR THE FISCAL YEAR ENDED 6/30/2019

	GENERAL FUND	FOOD ACCOUNT	RESERVE SERVICE
BALANCE PER BANK 6/30/18	\$791,859	\$102,575	\$400,939
MONTH	DEPOSITS AND INTEREST	DEPOSITS AND INTEREST	DEPOSITS AND INTEREST
			0
JULY	\$165,293	\$71	\$53
AUGUST	\$2,126,221	\$145	\$51
SEPTEMBER	\$2,507,009	\$35,125	\$45
OCTOBER	\$402,983	\$12,962	\$53
NOVEMBER	\$1,793,442	\$72,631	\$48
DECEMBER	\$3,624,400	\$137,665	\$49
JANUARY	\$356,227	\$53,322	\$2,747
FEBRUARY	\$1,732,466	\$69,743	\$42
MARCH	\$461,756	\$2,974	\$42
APRIL	\$944,692	\$43,646	\$31
MAY	\$4,253,064	\$139,842	\$38
JUNE	\$141,300	\$3,341	\$31
TOTALS	<u>\$18,508,854</u>	<u>\$571,466</u>	<u>\$3,231</u>
MONTH	EXPENSES	EXPENSES	EXPENSES
JULY	\$392,170	\$72,305	\$5,663.9
AUGUST	\$1,266,865	\$35,057	\$0.0
SEPTEMBER	\$1,658,273	\$19,078	\$5,257.7
OCTOBER	\$1,578,875	\$25,428	\$1,455.5
NOVEMBER	\$1,430,019	\$0	\$4,933.0
DECEMBER	\$1,388,605	\$136,929	\$2,209.6
JANUARY	\$1,591,910	\$0	\$25,660.9
FEBRUARY	\$1,567,751	\$50,236	\$734.2
MARCH	\$1,954,611	\$113,990	\$14,682.6
APRIL	\$1,536,806	\$0	\$632.5
MAY	\$1,612,269	\$71,439	\$69,406.6
JUNE	\$2,730,149	\$55,916	\$0
TOTALS	<u>\$18,708,305</u>	<u>\$580,377</u>	<u>\$130,637</u>
BALANCE PER BANK 6/30/19	<u>\$592,408</u>	<u>\$93,664</u>	<u>\$273,534</u>





Big smiles during Parent-Teacher conferences.

WHS and JFK reading buddies.



WSD's amazing after school Robotics Club!



WHS students presenting on equity to an audience of several hundred people at UVM.

# FOTHERGILL SEGALE & VALLEY

Certified Public Accountants



John E. (Jeff) Fothergill, CPA  
Michael L. Segale, CPA  
Sheila R. Valley, CPA  
Teresa H. Kajenski, CPA  
Donald J. Murray, CPA

## INDEPENDENT AUDITOR'S REPORT

Board of School Directors  
Winooski School District  
Winooski, Vermont

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Winooski School District as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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NOTE: THE COMPLETE AUDIT REPORT IS ON FILE IN THE SUPERINTENDENT'S OFFICE FOR REVIEW.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Winooski School District, as of June 30, 2019, and the respective changes in financial position thereof and the respective budget comparison for the General and Grants Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**


### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 3-9 and the Schedule 1 pension related information on page 45 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 13, 2020, on our consideration of the School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Respectfully submitted,

  
FOTHERGILL SEGAL & VALLEY, CPAs  
Montpelier, Vermont  
Vermont Public Accountancy License #110

January 13, 2020

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019

Our discussion and analysis of the Winooski School District's financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2019. Please read it in conjunction with the School District's financial statements which begin on page 10.

**Financial Highlights**

- The School District's net position increased by \$93,906 as a result of this year's operations, compared to a decrease of \$228,194 in the prior year.
- The cost of all of the School District's programs was \$22,659,932 this year compared to \$22,502,479 in the prior year.
- The General Fund reported excess revenues over expenditures this year of \$382,928 which was \$382,928 better than the budget.
- The fund balance for the General Fund was \$779,518 as of June 30, 2019. This amount represents \$37,678 of prepaids and \$741,840 available for future budgets.
- The Grants Fund ended the year with a fund balance of \$184,592. This amount represents restricted funds of \$164,637 and assigned funds of \$19,955.
- The Food Service Fund ended the year with a fund balance of \$107,047.
- The Capital Projects Fund ended the year with a fund balance of \$315,077. This amount is committed for future capital projects.

**Using This Annual Report**

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Exhibits A and B) provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund financial statements start on Exhibit C. For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the School District's operations in more detail than the government-wide statements by providing information about the School District's most significant funds.

*Reporting the School District as a Whole*

The financial statements of the School District as a whole are reflected on pages 10 and 11. One of the most important questions asked about the School District's finances is, "Is the School District as a whole better off or worse off as a result of the year's activities?" This question needs to be asked with understanding that by design, the School District is not a profit-seeking organization. The Statement of Net Position and the Statement of Activities report information about the School District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the School District's net position and changes in them. You can think of the School District's net position – the difference between assets and liabilities – as one way to measure the School District's financial health, or financial position. Over time, increases or decreases



WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

in the School District's net position are one indicator of whether its financial health is improving or deteriorating. Although examining changes to the School District's net position indicates to a certain extent the overall financial health of the School District, it must be understood that the School District's goal is not to improve its financial health by a measure of its net position over time, but rather to balance its budget on an annual basis based on the educational needs of the students. You will need to consider other non-financial factors, however, such as changes in the School District's assessment base and the condition of the School District's capital assets, to assess the overall health of the School District.

All of the School District's basic services are governmental activities. They include regular and special education for Pre-Kindergarten through 12<sup>th</sup> grade, support services, administrative services, transportation, food service and other activities. Property taxes and state grants finance most of these activities.

*Reporting the School District's Most Significant Funds*

The fund financial statements begin on page 12 and provide detailed information about the most significant funds – not the School District as a whole. Some funds are required to be established by State law. However, the School Board establishes other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain assessments, grants, and other money (like scholarship funds in trust).

Governmental funds

All of the School District's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund financial statements provide a detailed short-term view of the School District's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the School District's programs.

*The School District as Agent*

The School District is the fiscal agent for funds held for various school related activities. The School's fiduciary activities are Private-Purpose Trust or Agency Funds and are reported in a separate Statement of Fiduciary Net Position and Changes in Fiduciary Net Position at Exhibit I and J. We exclude these activities from the School's other financial statements because the School District cannot use these assets to finance its operations. The School District is responsible for ensuring that the assets reported in these funds are used for their intended purposes.

**The School District as a Whole**

The School District's combined net position increased by \$93,906 from a year ago – increasing from \$3,807,261 to \$3,901,167. Our analysis below focuses on the net position (Table 1) and changes in net position (Table 2) of the School District's governmental activities.

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

Table 1  
Net Position

	Governmental Activities		
	2019	2018	Change
Current and other assets	\$ 2,156,265	\$ 1,701,767	\$ 454,498
Capital assets	3,935,972	4,023,101	(87,129)
Total assets	6,092,237	5,724,868	367,369
Deferred outflows	534,544	551,624	(17,080)
Other liabilities	770,031	551,230	218,801
Net pension liability	1,181,332	1,011,359	169,973
Long term liabilities	746,755	869,841	(123,086)
Total liabilities	2,698,118	2,432,430	265,688
Deferred inflows	27,496	36,801	(9,305)
Net position:			
Invested in capital assets, net of related debt	3,805,972	3,823,101	(17,129)
Restricted	164,637	237,095	(72,458)
Unrestricted	(69,442)	(252,935)	183,493
Total net position	\$ 3,901,167	\$ 3,807,261	\$ 93,906

Table 2  
Change in Net Position

	Governmental Activities	Governmental Activities	
	2019	2018	Net Change
REVENUES			
Program revenues:			
Charges for services	\$ 103,943	\$ 105,963	\$ (2,020)
Operating grants	8,675,961	8,872,272	(196,311)
Capital grants	41,542	0	41,542
General revenues:			
Act 68 state aid	13,865,842	13,262,667	603,175
Investment income	18,491	4,381	14,110
Other general revenues	48,059	29,002	19,057
Total revenues	22,753,838	22,274,285	479,553
PROGRAM EXPENSES			
Regular instruction	9,270,466	8,764,535	505,931
Special education and related services	5,012,605	5,053,446	(40,841)
Support services	1,544,347	1,790,108	(245,761)
Administrative and fiscal services	1,627,256	1,523,131	104,125
Operations and maintenance of plant	1,278,008	1,260,780	17,228
Security	132,805	114,462	18,343
Extra-Curricular activities	376,726	371,839	4,887
Food service	743,654	717,228	26,426
Interest on long term debt	(6,435)	(6,362)	(73)
On behalf payments	2,680,500	2,913,312	(232,812)
Total program expenses	22,659,932	22,502,479	157,453
Increase (decrease) in net position	\$ 93,906	\$ (228,194)	\$ 322,100

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

The decrease in the net amount invested in capital assets is due to additional capital assets purchased during the year, the reduction of prior year long term debt and depreciation. The increase in the current assets and unrestricted net position is due to favorable results of operations. Due to the GASB Statement 68, the net pension liability has increased.

The School District's total revenues increased by about 2.2%, or \$479,553. The total cost of all programs and services increased by \$157,453, or less than 1%. See table above for changes in specific categories. Our analysis below separately considers the operations of governmental activities.

Revenue increased due to Act 68 State aid being up \$603,175. Expenses increased mostly because of increases in regular instruction.

*Governmental Activities*

Table 3 presents the cost of each of the School District's largest programs – regular instruction, special education, support services, administrative and fiscal services, and operation and maintenance of plant – as well as each program's net cost (total cost less revenues generated by the activities). The net cost shows the financial burden that was placed on the School District's taxpayers by each of these functions.

Table 3  
Governmental Activities

	Total Cost		Net Cost	
	of Services		of Services	
	2019	2018	2019	2018
Regular instruction	\$ 9,270,466	\$ 8,764,535	\$ 6,846,488	\$ 6,653,819
Special education	5,012,605	5,053,446	2,634,065	2,626,102
Support services	1,544,347	1,790,108	1,008,860	996,987
Administrative and fiscal services	1,627,256	1,523,131	1,627,256	1,523,131
Operation and maintenance of plant	1,278,008	1,260,780	1,226,229	1,260,780
All other programs	3,927,250	4,110,479	495,588	463,425
Totals	\$ 22,659,932	\$ 22,502,479	\$ 13,838,486	\$ 13,524,244

**The School District's Funds**

As the School District completed the year, its governmental funds (as presented in the Balance Sheet on Exhibit C) reported a combined fund balance of \$1,386,234, which is above last year's total of \$1,150,537. Included in this year's total change in fund balance is an increase of \$382,928 in the School District's General Fund, a decrease of \$74,198 in the Grants Fund, an increase of \$12,829 in the Food Service Fund and a decrease of \$85,862 in the Capital Projects Fund.

- The General Fund generated a \$382,928 net increase in fund balance which was \$382,928 better than the approved budget. Please see Exhibit G for a comparison of actual to budget that shows where the favorable and unfavorable variances arose during the year. Some revenues and expenditures items were not included in the approved budget because they netted out to no effect.

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

- The Grants Fund ended the year with a fund balance of \$184,592. Expenditures were greater than revenues by \$74,198.
- The Food Service Fund ended the year with a fund balance of \$107,047 which included revenues greater than expenditures of \$12,829.
- The Capital Projects Fund ended the year with a fund balance of \$315,077. The expenditures this year were for the new water main and work started on the new building project.

*General Fund Budgetary Highlights*

Quarterly financial reports reviewed by the Board of School Directors served as the vehicle for monitoring the budget for the fiscal year. Budget adjustments are made during the course of the fiscal year and approved by the School Board.

The following reports the largest variances of actual compared to budget in the General Fund:

	Final Budget	Actual	Favorable (Unfavorable) Variances
Revenues:			
Special education	\$ 2,696,569	\$ 2,378,540	\$ (318,029)
Other local income	22,900	91,472	68,572
Expenditures:			
Special education	5,371,808	4,959,281	412,527
Operations and maintenance	1,059,182	998,381	60,801

The above variances are results of the following:

- Special education was under budget due to lower than expected special education costs.
- Other local income was over budget primarily due to additional bank interest and other non federal grants.
- Operations and maintenance expenses were under budget due to staffing changes.

Exhibit H has a comparison of actual to budget for the Grants Fund that shows where the favorable and unfavorable variances arose during the year. The Grants Fund reported a decrease in fund balance of \$74,198, which was not budgeted.



WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

**Capital Assets and Debt Administration**

*Capital Assets*

At June 30, 2019, the School District had \$3,935,972 invested in land, buildings and improvements, and equipment, net of accumulated depreciation. (See Table 4 below) This amount represents a net decrease (including additions and deductions) of \$87,129, from last year.

Table 4  
Capital Assets at Year-End

	Governmental Activities	
	2019	2018
Construction in progress	\$ 25,210	\$ 0
Buildings and improvements	10,266,194	10,127,751
Vehicles, furniture & equipment	1,364,677	1,351,177
Accumulated depreciation	(7,720,109)	(7,455,827)
	<u>\$ 3,935,972</u>	<u>\$ 4,023,101</u>

Additions during the year were for security cameras, the new water main, and construction in progress on the new building project.

*Debt*

At June 30, 2019, the School District had \$130,000 in a bond payable versus \$200,000 on June 30, 2018 – a decrease of \$70,000 – as shown in Table 5.

Table 5  
Outstanding Debt at Year-End

	Governmental Activities	
	2019	2018
Bond payable	\$ 130,000	\$ 200,000

**Economic Factors and Next Year's Budgets and Rates**

The School District's elected and appointed officials considered many factors when setting the Fiscal Year 2020 budget for school operations. Factors included were student population, the economic climate and unemployment in the region, property values, and the impact of the budget on property tax rates.

When adopting the budget for the 2019-20 school year, the School Board took into account the aforementioned factors before recommending an expenditure budget of \$20,449,971. The budget represents a 6.4% increase from the prior year's budget.

The School District's General Fund fund balance is expected to decrease modestly by the close of fiscal year 2020.

WINOOSKI SCHOOL DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
YEAR ENDED JUNE 30, 2019  
(Continued)

**Contacting the School District's Financial Management**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the School District's finances and to show the School District's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Winooski School District at 60 Normand Street, Winooski, Vermont 05404.

## WINOOSKI SCHOOL DISTRICT

EXHIBIT A

## STATEMENT OF NET POSITION

JUNE 30, 2019

	Governmental Activities	
ASSETS		
Cash	\$ 2,049,120	
Due from other governments	995,110	
Other receivables	1,968	
Prepays	37,678	
Capital assets, net of accumulated depreciation of \$7,720,109	<u>3,935,972</u>	
Total assets		7,019,848
DEFERRED OUTFLOWS OF RESOURCES		
Pension related		<u>534,544</u>
Total assets and deferred outflows of resources		<u>7,554,392</u>
LIABILITIES		
Accounts payable and accrued expenses	133,617	
Accrued payroll and withholdings	1,479,256	
Due to State of Vermont	46,013	
Unearned revenue - grants	38,756	
Bond payables due within one year	65,000	
Accrued compensated absences and career change obligations due within one year	16,191	
Net pension liability	1,181,332	
Accrued compensated absences and career change obligations due after one year	600,564	
Bond payables due after one year	<u>65,000</u>	
Total liabilities		3,625,729
DEFERRED INFLOWS OF RESOURCES		
Pension related		<u>27,496</u>
Total liabilities and deferred inflows of resources		<u>3,653,225</u>
NET POSITION		
Invested in capital assets, net of related debt	3,805,972	
Restricted for the following purposes:		
Special Revenue Funds	164,637	
Unrestricted	<u>(69,442)</u>	
Total net position		<u>\$3,901,167</u>

See Notes to Financial Statements

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## WINOOSKI SCHOOL DISTRICT

EXHIBIT B

## STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Net (Expense) Revenue and Changes in Net Position Governmental Activities</u>
Governmental Activities:					
Regular instruction	\$ 9,270,466	\$ 7,314	\$ 2,416,664	\$ 0	\$ (6,846,488)
Special education	5,012,605	0	2,378,540	0	(2,634,065)
Support services	1,544,347	0	535,487	0	(1,008,860)
Administration and fiscal services	1,627,256	0	0	0	(1,627,256)
Operations and maintenance of plant	1,278,008	10,237	0	41,542	(1,226,229)
Security	132,805	0	0	0	(132,805)
Extra-Curricular activities	376,726	34,409	0	0	(342,317)
Food services	743,654	51,983	664,770	0	(26,901)
Interest on long term debt	(6,435)	0	0	0	6,435
On behalf payments	2,680,500	0	2,680,500	0	0
Total governmental activities	<u>\$ 22,659,932</u>	<u>\$ 103,943</u>	<u>\$ 8,675,961</u>	<u>\$ 41,542</u>	<u>(13,838,486)</u>
General Revenues:					
Act 68					13,865,842
Earnings on investments					18,491
Other general revenues					48,059
Total general revenues					<u>13,932,392</u>
Change in net position					93,906
Net position - July 1, 2018					<u>3,807,261</u>
Net position - June 30, 2019					<u>\$ 3,901,167</u>

See Notes to Financial Statements.

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## WINOOSKI SCHOOL DISTRICT

EXHIBIT C

## BALANCE SHEET

## GOVERNMENTAL FUNDS

JUNE 30, 2019

	Major Funds				
	Special Revenue Funds				
	General	Grants Fund	Food Service Fund	Capital Projects Fund	Total Governmental Funds
<b>ASSETS</b>					
Cash	\$ 1,609,828	\$ 0	\$ 165,757	\$ 273,535	\$ 2,049,120
Accounts Receivable	0	1,968	0	0	1,968
Due from other School Districts	0	1,014	0	0	1,014
Due from State of Vermont	78,168	760,018	114,368	41,542	994,096
Due from other funds	530,678	223,247	0	0	753,925
Prepays	37,678	0	0	0	37,678
Total assets	<u>\$ 2,256,352</u>	<u>\$ 986,247</u>	<u>\$ 280,125</u>	<u>\$ 315,077</u>	<u>\$ 3,837,801</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities					
Accounts payable and accrued expenses	\$ 0	\$ 3,303	\$ 130,314	\$ 0	\$ 133,617
Accrued payroll and withholdings	1,476,834	2,422	0	0	1,479,256
Due to State of Vermont	0	46,013	0	0	46,013
Unearned revenue	0	38,756	0	0	38,756
Due to other funds	0	711,161	42,764	0	753,925
Total liabilities	<u>1,476,834</u>	<u>801,655</u>	<u>173,078</u>	<u>0</u>	<u>2,451,567</u>
Fund Balances					
Nonspendable - prepaids	37,678	0	0	0	37,678
Restricted for special purposes	0	164,637	0	0	164,637
Committed	0	0	0	315,077	315,077
Assigned - grants	0	19,955	0	0	19,955
Assigned for food service	0	0	107,047	0	107,047
Assigned for future years budgets	741,840	0	0	0	741,840
Total fund balances	<u>779,518</u>	<u>184,592</u>	<u>107,047</u>	<u>315,077</u>	<u>1,386,234</u>
Total liabilities and fund balances	<u>\$ 2,256,352</u>	<u>\$ 986,247</u>	<u>\$ 280,125</u>	<u>\$ 315,077</u>	<u>\$ 3,837,801</u>

See Notes to Financial Statements.

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RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE  
STATEMENT OF NET POSITION

JUNE 30, 2019

TOTAL FUND BALANCES - GOVERNMENTAL FUNDS		\$ 1,386,234
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds.		
Cost of capital assets	11,656,081	
Accumulated depreciation	<u>(7,720,109)</u>	3,935,972
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the governmental funds.		
Deferred outflows	534,544	
Deferred inflows	<u>(27,496)</u>	507,048
Long-term liabilities, including accrued interest, are not due and payable in the current period and therefore are not reported as liabilities in the funds.		
Net pension liability	(1,181,332)	
Bonds payable	(130,000)	
Long term severance obligation and accrued compensated absences	<u>(616,755)</u>	<u>(1,928,087)</u>
TOTAL NET POSITION - GOVERNMENTAL ACTIVITIES		<u>\$ 3,901,167</u>

## WINOOSKI SCHOOL DISTRICT

## EXHIBIT E

STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

YEAR ENDED JUNE 30, 2019

	Major Funds				
	Special Revenue Funds				Total Governmental Funds
	General	Grants Fund	Food Service Fund	Capital Projects Fund	
REVENUES					
Act 68 State aid	\$ 13,865,842	\$ 0	\$ 0	\$ 0	\$ 13,865,842
Earnings on investments	17,756	0	146	589	18,491
Grants - non state	0	196,175	0	0	196,175
Special education grant revenues	2,378,540	0	0	0	2,378,540
State sources	248,360	365,904	9,037	41,542	664,843
Federal sources	0	2,141,712	655,733	0	2,797,445
Food sales	0	0	51,983	0	51,983
Other revenues	100,159	37,409	0	2,644	140,212
On behalf payments	1,073,000	0	0	0	1,073,000
Total revenues	17,683,657	2,741,200	716,899	44,775	21,186,531
EXPENDITURES					
Current					
Regular instruction	7,080,463	2,235,290	0	0	9,315,753
Special Education	4,959,281	0	0	0	4,959,281
Support services	929,711	535,487	0	0	1,465,198
Administration and fiscal services	1,595,261	0	0	0	1,595,261
Operation and maintenance of plant	998,381	0	0	5,665	1,004,046
Security	125,695	0	0	0	125,695
Extra-Curricular activities	376,726	0	0	0	376,726
Professional development	59,965	0	0	0	59,965
Food services	0	31,121	704,070	0	735,191
On behalf payments	1,073,000	0	0	0	1,073,000
Debt service					
Principal	70,000	0	0	0	70,000
Interest	(6,435)	0	0	0	(6,435)
Capital outlays	38,681	13,500	0	124,972	177,153
Total expenditures	17,300,729	2,815,398	704,070	130,637	20,950,834
EXCESS REVENUES OVER (UNDER) EXPENDITURES	382,928	(74,198)	12,829	(85,862)	235,697
FUND BALANCES - JULY 1, 2018	396,590	258,790	94,218	400,939	1,150,537
FUND BALANCES - JUNE 30, 2019	\$ 779,518	\$ 184,592	\$ 107,047	\$ 315,077	\$ 1,386,234

See Notes to Financial Statements.

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RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT  
OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE STATEMENT OF  
ACTIVITIES

YEAR ENDED JUNE 30, 2019

TOTAL NET CHANGE IN FUND BALANCES - GOVERNMENTAL FUNDS \$ 235,697

Amounts reported for governmental activities in the statement of  
activities are different because:

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities the cost of those assets are allocated over  
the estimated useful lives and reported as depreciation expense. The  
following are the amounts that compose these differences:

Depreciation expense	(264,282)	
Capital outlays	<u>177,153</u>	(87,129)

Governmental funds report pension contributions as expenditures. However in the  
statement of activities, the cost of pension benefits earned net of employee  
contributions is reported as pension expense:

District pension contributions	157,175	
Cost of benefits earned net of employee contributions	<u>(334,923)</u>	(177,748)

The issuance of long term debt provides current financial resources to  
governmental funds, while the repayment of principal of long term debt  
consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net position. The following is  
the amount that compose the difference:

Bond principal payment		70,000
------------------------	--	--------

Some expenses reported in the statement of activities do not require the use of  
of current financial resources and, therefore, are not reported as expenditures  
in the governmental funds.

Decrease in accrued compensated absences	13,458	
Decrease in accrual of long term career change obligation	<u>39,628</u>	<u>53,086</u>

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 93,906

Governmental funds report on behalf revenue and expenditures based on the approximate contributions  
made to the Vermont State Teachers' Retirement System by the State of Vermont on the School District's  
behalf. On the statement of activities, both the revenue and expense increase by \$1,607,500 to represent  
the long-term actuarially determined contributions.

## WINOOSKI SCHOOL DISTRICT

EXHIBIT G

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE  
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND

YEAR ENDED JUNE 30, 2019

	General Fund				
	Original Budget	Adjustments	Final Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>					
Act 68 State aid	\$ 13,872,184	\$ 0	\$ 13,872,184	\$ 13,865,842	\$ (6,342)
Special education reimbursements	2,696,569	0	2,696,569	2,378,540	(318,029)
Tech center	186,504	0	186,504	186,504	0
Transportation	36,000	0	36,000	52,992	16,992
Athletic admissions	5,200	0	5,200	7,314	2,114
Rental of facilities	15,000	0	15,000	10,237	(4,763)
Earnings on investments	3,000	0	3,000	17,756	14,756
Other local income	22,900	0	22,900	91,472	68,572
Total revenues	16,837,357	0	16,837,357	16,610,657	(226,700)
<b>EXPENDITURES</b>					
Current					
Regular instruction					
Art	183,248	691	183,939	183,723	216
Business	82,052	(2,349)	79,703	79,652	51
English	352,443	26,220	378,663	378,017	646
Second language	67,206	(1,691)	65,515	65,510	5
Physical education	219,095	(7,779)	211,316	211,390	(74)
Family and consumer services	101,947	(3,819)	98,128	96,266	1,862
Tech education	72,078	2,264	74,342	74,325	17
Math	513,296	(14,812)	498,484	498,221	263
Music	278,330	(55,406)	222,924	222,805	119
Science	467,803	38,906	506,709	504,218	2,491
Social Studies	328,760	9,358	338,118	337,283	835
Middle School	13,220	(998)	12,222	10,724	1,498
Elementary	1,776,073	2,487	1,778,560	1,804,966	(26,406)
Elementary/secondary - general	791,551	(43,538)	748,013	723,379	24,634
Copy center	38,100	(1,112)	36,988	38,455	(1,467)
Driver's education	24,637	(2,195)	22,442	22,237	205
Computers	640,645	46,638	687,283	659,279	28,004
ELL program	1,147,786	(8,085)	1,139,701	1,135,813	3,888
Virtual High School	44,770	(13,646)	31,124	31,332	(208)
Ilab	7,500	(3,500)	4,000	2,868	1,132
Total regular instruction	7,150,540	(32,366)	7,118,174	7,080,463	37,711
Special education					
Special programs	970,762	(119,445)	851,317	691,272	160,045
Mainstream	3,222,780	201,987	3,424,767	3,209,611	215,156
In service training	5,000	0	5,000	5,000	0
Early education	480,895	(123,014)	357,881	347,105	10,776
Phoenix/lotus	193,957	(26,432)	167,525	165,620	1,905
Preschool	456,319	24,026	480,345	456,775	23,570
Self contained	85,051	(78)	84,973	83,898	1,075
Total special education	5,414,764	(42,956)	5,371,808	4,959,281	412,527

See Notes to Financial Statements.

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## WINOOSKI SCHOOL DISTRICT

EXHIBIT G

STATEMENT OF REVENUES, EXPENDITURES AND CHANGE  
IN FUND BALANCE COMPARED TO BUDGET - GENERAL FUND

YEAR ENDED JUNE 30, 2019

	General Fund				Variance Favorable (Unfavorable)
	Original Budget	Adjustments	Final Budget	Actual	
Support services					
Director of Curriculum	176,640	1,574	178,214	176,791	1,423
Guidance	373,290	(4,437)	368,853	365,145	3,708
Nurse	197,012	5,468	202,480	200,848	1,632
Wellness	50,695	205	50,900	50,841	59
Outreach	26,390	(1,658)	24,732	9,608	15,124
Instructional training	27,400	(7,370)	20,030	19,326	704
Library	103,649	475	104,124	103,508	616
504 activities	14,180	(6,155)	8,025	3,644	4,381
Total support services	969,256	(11,898)	957,358	929,711	27,647
Administration and fiscal services					
Board of education	108,163	50,392	158,555	154,117	4,438
Treasurer	8,283	(850)	7,433	6,964	469
Elections	2,000	2,000	4,000	2,688	1,312
Legal	18,528	2,157	20,685	15,943	4,742
Tax assessment/collection	17,758	105	17,863	17,862	1
Office of superintendent	302,921	(9,438)	293,483	283,286	10,197
Office of principal	542,415	11,755	554,170	547,083	7,087
Behavior Team	178,940	58,752	237,692	237,091	601
Receiving/disbursing of funds	161,664	(71,787)	89,877	87,616	2,261
Human resources	0	70,101	70,101	65,691	4,410
Finance	187,909	430	188,339	176,920	11,419
Total administration and fiscal services	1,528,581	113,617	1,642,198	1,595,261	46,937
Operations and maintenance of plant					
Operation and maintenance	231,926	(32,210)	199,716	187,820	11,896
Care and upkeep of buildings	755,451	(18,200)	737,251	703,152	34,099
Care and upkeep of grounds	82,752	15,966	98,718	85,678	13,040
Care and upkeep of equipment	2,500	3,910	6,410	6,408	2
Care and upkeep of cafeteria	0	10,613	10,613	10,613	0
Vehicle service and maintenance	6,625	(151)	6,474	4,710	1,764
Total operations and maintenance of plant	1,079,254	(20,072)	1,059,182	998,381	60,801
Student safety					
Security services	118,884	10,992	129,876	125,695	4,181
Professional development	60,000	0	60,000	59,965	35
Co-curricular	444,512	(47,316)	397,196	376,726	20,470
Debt service					
Principal	70,000	0	70,000	70,000	0
Interest	(6,434)	(1)	(6,435)	(6,435)	0
Total debt service	63,566	(1)	63,565	63,565	0
Capital outlays	8,000	30,000	38,000	38,681	(681)
Total expenditures	16,837,357	0	16,837,357	16,227,729	609,628
EXCESS REVENUES OVER (UNDER) EXPENDITURES	0	0	0	382,928	\$ 382,928
FUND BALANCE - JULY 1, 2018	396,590	0	396,590	396,590	
FUND BALANCE - JUNE 30, 2019	\$ 396,590	\$ 0	\$ 396,590	\$ 779,518	

See Notes to Financial Statements.

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### **BUDGET INFORMATIONAL MEETINGS**

Tuesday, January 28, 2020

Televised Presentation

Channel 17

6:00 - 6:30 p.m.

\*\*\*\*\*

Wednesday, February 19, 2020

Community Dinner

O'Brien Community Center

5:30 p.m.

\*\*\*\*\*

Monday, March 2, 2020

Annual Meeting

Performing Arts Center

Winooski Educational Center

6:00 p.m. - City Budget Presentation

7:30 p.m. - School Budget Presentation

### **VOTING BY AUSTRALIAN BALLOT**

Tuesday, March 3, 2020

\*\*\*\*\*Winooski Senior Citizen Center\*\*\*\*\*

7:00 A.M. - 7:00 P.M.

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## **NOTICE TO ALL PROPERTY OWNERS**

" . . . under Vermont's education funding law, residential and nonresidential properties are taxed differently. The Declaration of Vermont Homestead (HS-131) identifies your property as a homestead. You must file a declaration to receive the correct school property tax rate. For more information, please go to the State of Vermont website at [www.state.vt.us/tax](http://www.state.vt.us/tax) or call the State Tax Department at 802-828-2865 . . . "

All of the information you will need when completing HS-131 can be found on your most recent property tax bill from the City of Winooski.