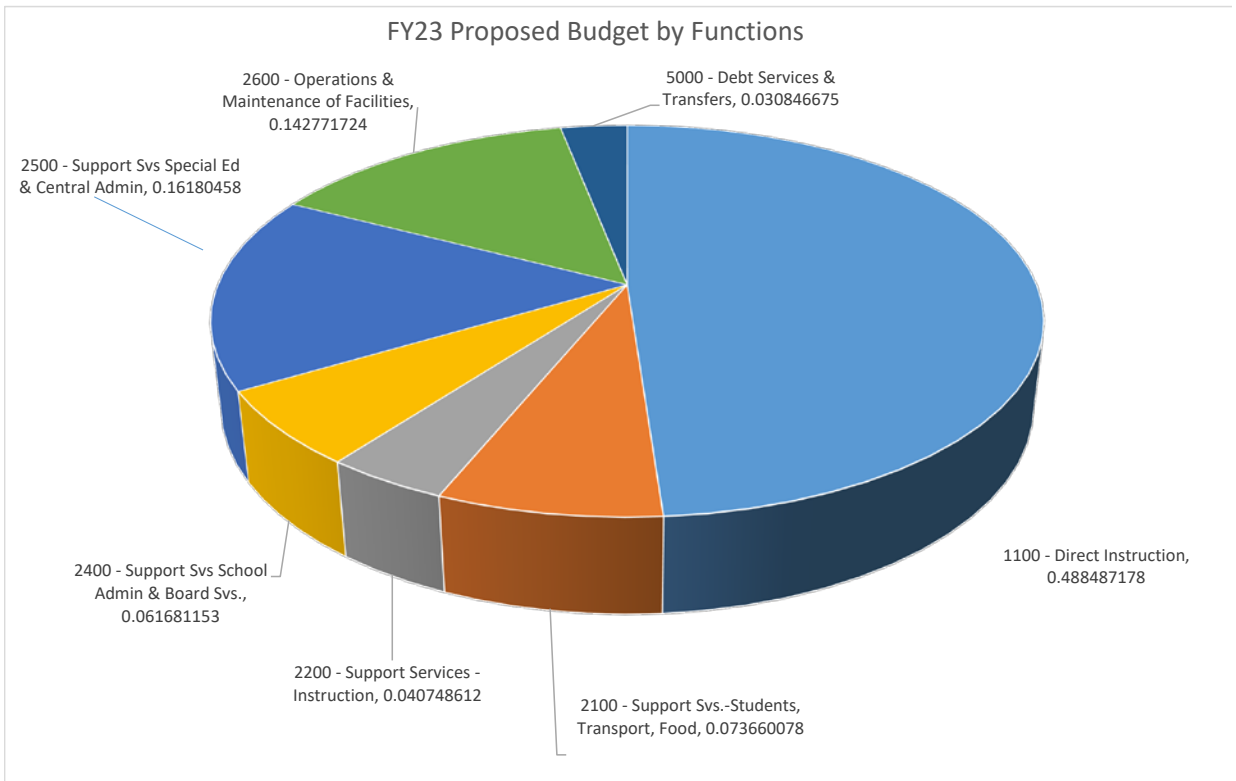


# Windham Southeast School District FY23 Proposed Budget Summary

Board Approved 1.25.22

|   | FY21 Actual       | FY22 Amended Budget | FY23              | \$Diff.          | % Diff.     |
|---|-------------------|---------------------|-------------------|------------------|-------------|
|   |                   |                     | Proposed Budget   |                  |             |
| <b>Revenue Sources</b>                          |                   |                     |                   |                  |             |
| 1000 - Local Sources                            | 3,960,238         | 3,984,002           | 3,859,907         | (124,095)        | -3%         |
| 2000 - Supervisory Union Sub Grants             | 2,636,059         | 4,977,308           | 5,841,021         | 863,713          | 17%         |
| 3000 - State Sources                            | 44,364,391        | 45,681,064          | 49,535,510        | 3,854,446        | 8%          |
| 4000 - Federal Sources                          | 818,857           | 326,255             | 147,596           | (178,659)        | -55%        |
| 5000 - Other Sources                            | 15,009            | 108,120             | 9,800             | (98,320)         | -91%        |
| <b>Total General Operating Revenues</b>         | <b>51,794,554</b> | <b>55,076,750</b>   | <b>59,393,834</b> | <b>4,317,084</b> | <b>7.8%</b> |
| <b>Expenditures by Function</b>                 |                   |                     |                   |                  |             |
| Account Code Function/Description               |                   |                     |                   |                  |             |
| 1100 - Direct Instruction                       | 21,850,556        | 23,669,020          | 25,490,426        | 1,821,406        | 8%          |
| 1300 - Vocational Education                     | 2,597,086         | 2,944,433           | 2,868,837         | (75,596)         | -3%         |
| 1400 - Athletics                                | 610,366           | 808,467             | 837,776           | 29,309           | 4%          |
| 1500 - Co-Curricular Programs                   | 142,762           | 192,144             | 206,601           | 14,457           | 8%          |
| 1600 - Adult Education Programs                 | 2,851             | 40,881              | 49,125            | 8,244            | 20%         |
| 2100 - Support Services - Students              | 3,206,082         | 3,947,678           | 4,333,088         | 385,410          | 10%         |
| 2200 - Support Services - Instruction           | 1,802,153         | 2,414,209           | 2,456,890         | 42,681           | 2%          |
| 2300 - Support Svs - General Administration     | 90,103            | 103,806             | 224,266           | 120,460          | 116%        |
| 2400 - Support Svs School Administration        | 2,970,525         | 3,280,342           | 3,494,728         | 214,385          | 7%          |
| 2500 - Support Svs - Special Ed & Central Admin | 8,257,037         | 8,438,202           | 9,755,818         | 1,317,617        | 16%         |
| 2600 - Operations & Maintenance of Facilities   | 7,096,574         | 7,751,011           | 8,608,255         | 857,244          | 11%         |
| 3100 - Food Services Operations Local Share     | 388,169           | 472,787             | 108,160           | (364,626)        | -77%        |
| 5000 - Debt Services                            | 1,964,442         | 1,896,594           | 1,817,074         | (79,520)         | -4%         |
| 5300 - Fund Transfers & Sub Grants              | 41,886            | 67,175              | 42,790            | (24,385)         |             |
| <b>Total General Operating Expenditures</b>     | <b>51,020,591</b> | <b>56,026,750</b>   | <b>60,293,834</b> | <b>4,267,084</b> | <b>7.6%</b> |
| <b>Surplus/Deficit (Use of Fund Balance)</b>    | <b>773,963</b>    | <b>(950,000)</b>    | <b>(900,000)</b>  | <b>50,000</b>    |             |



**Windham Southeast School District FY23 Proposed Budget  
Financial Overview**

As of 1/25/22

|  | FY22 Amended<br>Budget | FY23 Proposed<br>Budget |
|--|------------------------|-------------------------|
| <b>Total Proposed General Operating Expenditures</b>                 | \$ 56,026,750          | \$ 60,293,834           |
| Represents a spending increase over FY22 Budget of                   |                        | 4,267,084               |
| Reflects a General Operating Fund percent increase of                |                        | 7.6%                    |
| <br>   |                        |                         |
| Tax Impact Estimate: Equalized Homestead School Property Tax         | \$ 1.719               | \$ 1.630                |
| <b>Estimated Tax Rate Decrease</b>                                   |                        | -5.2%                   |
| Estimated Decrease in Income Cap % for Income Sensitivity Adjustment |                        | -3.9%                   |
| <br>   |                        |                         |
| Estimated Education Spending per Equalized Pupil                     | \$ 19,458              | \$ 21,081               |
| Estimated % change in Education Spending per Equalized Pupil         |                        | 8.3%                    |
| <br>   |                        |                         |
| VT Legislature has suspended the School Spending Threshold for FY23  |                        |                         |
| <br>   |                        |                         |
| Estimated "Equalized" Student Enrollment (Fy23 pending AOE update)   | 2,263                  | 2,263                   |
| Estimated Equalized Homestead School Property Tax rate of            | \$ 1.740               | \$ 1.740                |
| Estimated School Property Tax rate percent increase of               | 1.9%                   | 1.9%                    |
| Estimated Income Cap % for Income Sensitivity Adjustment             | 2.8%                   | 2.8%                    |
| <br>   |                        |                         |
| Estimated Education Spending per Equalized Pupil                     | 18,932                 | 18,932                  |
| Estimated % change in Ed. Spending per Equalized Pupil               | 4.1%                   | 4.1%                    |
| <br>   |                        |                         |
| Estimated FY21 Equalized student enrollment (vs. 2,234, FY20)        | 2,253                  | 2,253                   |
| <br>   |                        |                         |
| <b>Major Cost drivers contributing to spending increase:</b>         |                        |                         |
| Change in estimated Salary, Wages & Benefits *                       |                        | 2,671,429               |
| WSESU Special Education cost of Services Increase Net of State Aid   |                        | 1,303,724               |
| Additional cost to support Capital Improvements*                     |                        | 652,595                 |
| Subtotal major cost drivers in FY23 Budget                           |                        | 4,627,748               |
| <br>   |                        |                         |
| <b>Major cost reductions in FY23 vs. FY22:</b>                       |                        |                         |
| Reduction in Local share of Food Service operational costs           |                        | (370,776)               |
| Inter-district Tuition Payment Guilford to BAMS                      |                        |                         |
| Transportation Services Assessment due to WSESU                      |                        | -                       |
| Reduction in Bond Debt Interest Expense                              |                        | (80,820)                |
| Transportation Services Assessment due to WSESU                      |                        | (45,585)                |
| Subtotal major cost reductions                                       |                        | (451,596)               |
| <br>   |                        |                         |
| <b>Enrollment: (November 2021 Preliminary Census)</b>                |                        |                         |
| Pre Kindergarten & Elementary  | 1,267                  | 1,332                   |
| Secondary at BUHS / BAMS   | 1,125                  | 1,066                   |
| Total Enrollment   | 2,392                  | 2,398                   |
| <br>   |                        |                         |
| Proposed Total Employment*   | 400                    | 424                     |
| <br>   |                        |                         |
| <b>WSESU 5 Year Capital Plan for Multi Year Improvements</b>         |                        | 10,575,393              |

\* Additional Federal CARES Act grant funding of \$4.3 million substantially covers the increases in employment and related wages & benefits as well as capital project costs.

**Windham Southeast School District**  
**Prelim Homestead School Tax Rate, State Funding Formula**

Estimated as of 1.26.22, Eq.Pupils to be updated by AOE

|   | FY2020       | FY2021       | FY2022Amd    | FY2023       | Change    | % Chg |
|---|--------------|--------------|--------------|--------------|-----------|-------|
| Legislated "Property Dollar Equivalent Yield"   | 10,648       | 10,883       | 10,763       | 12,937       | 2,174     | 20.2% |
| Income Dollar Equivalent Yield per 2% of Household Income   | 13,081       | 13,535       | 13,770       | 15,484       | 1,714     | 12.4% |
| <b>Expenditures</b>   |              |              |              |              |           |       |
| 1. <b>Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)</b> | \$50,272,289 | \$51,171,300 | \$56,026,750 | \$60,293,834 | 4,267,084 | 7.6%  |

| <b>Revenues</b> |  |                     |                     |                     |                     |           |      |
|-----------------|--|---------------------|---------------------|---------------------|---------------------|-----------|------|
| 10.             | Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues) | \$9,648,986         | \$8,517,224         | \$11,996,001        | \$12,590,272        | 594,271   | 5.0% |
| 14.             | <b>Education Spending</b>  | <b>\$40,623,303</b> | <b>\$42,654,076</b> | <b>\$44,030,749</b> | <b>\$47,703,562</b> | 3,672,813 | 8.3% |
| 15.             | Equalized Pupils   | 2,234.00            | 2,253.0             | 2,262.9             | 2,262.9             | -         | 0.0% |
| 16.             | <b>Education Spending per Equalized Pupil</b>  | <b>\$ 18,181</b>    | <b>\$ 18,932</b>    | <b>\$ 19,458</b>    | <b>\$ 21,081</b>    | 1,623     | 8.3% |
| 17.             | minus Less ALL net eligible construction costs (or P&I) per equalized pupil  | \$ 935              | \$ 874              | \$ 838              | \$ 1,107            | 269       |      |
| 18.             | minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)                                 | \$ 25               |                     | \$ 11               |                     |           |      |

|     | threshold = \$18,311  | threshold = \$18,756    | threshold = \$18,789    | threshold = Suspended by Legislature |                         |        |       |
|-----|---|-------------------------|-------------------------|--------------------------------------|-------------------------|--------|-------|
| 25. | Excess spending threshold set by Legislature                      | \$ 18,311               | \$ 18,756               | \$ 18,789                            | \$ 19,977               | 1,188  | 6.3%  |
| 26. | plus Excess Spending per Equalized Pupil over threshold (if any)  | \$ -                    | \$ -                    | \$ -                                 | \$ -                    | -      |       |
| 27. | Per pupil figure used for calculating District Equalized Tax Rate | \$ 18,181               | \$ 18,932               | \$ 19,458                            | \$ 21,081               | 1,623  | 8.3%  |
| 28. | District spending adjustment (minimum of 100%)                    | 170.775%                | 172.1%                  | 171.9%                               | 163.0%                  | (0.09) | -5.2% |
|     |   | based on yield \$10,648 | based on yield \$10,883 | based on yield \$10,763              | based on yield \$12,937 | 2,174  | 21.3% |

| <b>Prorating the local tax rate</b> |  |                 |                 |                 |                 |            |       |
|-------------------------------------|--|-----------------|-----------------|-----------------|-----------------|------------|-------|
| 29.                                 | Anticipated district equalized homestead tax rate (prorated by line 30)<br>[\$21,081.00 ÷ (\$12,937.00 / \$1.000)] | \$ 1.708        | \$ 1.721        | \$ 1.719        | \$ 1.630        | \$ (0.090) | -5.2% |
|                                     |  | based on \$1.00 | based on \$1.00 | based on \$1.00 | based on \$1.00 |            |       |
| 30.                                 | Percent of equalized pupils not in a union school district")   | 100.00%         | 100.00%         | 100.00%         | 100.00%         | 0.0%       | 0.0%  |
| 31.                                 | Portion of district eq homestead rate to be assessed by town   | \$ 1.708        | \$ 1.721        | \$ 1.719        | \$ 1.630        | \$ (0.090) | -5.2% |
| 35.                                 | Portion of district income cap % applied by State<br>(100.00% x 2.72%)   | 2.78%           | 2.80%           | 2.83%           | 2.72%           | -0.1%      | -3.9% |
|                                     |  | based on 2.00%  | based on 2.00%  | based on 2.00%  | based on 2.00%  |            |       |

PreK-12 Combined Total estimated homestead. CLA adjusted sch. tax rate

**Common Level of Appraisal Statistics (VT Dept Taxes)**

|             | FY2020 | FY2021 | FY2022 | FY2023 | \$Diff  | %Diff |
|-------------|--------|--------|--------|--------|---------|-------|
| Brattleboro | 1.037  | 1.013  | 0.988  | 0.928  | (0.060) | -6.1% |
| Dummerston  | 1.037  | 1.041  | 1.065  | 1.019  | (0.046) | -4.3% |
| Guilford    | 1.008  | 0.987  | 0.973  | 0.938  | (0.036) | -3.7% |
| Putney      | 0.997  | 0.980  | 0.967  | 0.938  | (0.029) | -3.0% |

**Estimated School Property Tax rates-Homestead, Adjusted by CLA**

|             |       |       |       |       |         |       |
|-------------|-------|-------|-------|-------|---------|-------|
| Brattleboro | 1.646 | 1.699 | 1.740 | 1.756 | 0.016   | 0.9%  |
| Dummerston  | 1.647 | 1.654 | 1.615 | 1.599 | (0.016) | -1.0% |
| Guilford    | 1.694 | 1.744 | 1.766 | 1.738 | (0.028) | -1.6% |
| Putney      | 1.713 | 1.756 | 1.777 | 1.736 | (0.041) | -2.3% |

Following current statute, the Tax Commissioner forecasted a property yield of \$12,937 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also forecast an income yield of \$15,484 for a base income percent of 2.0% and a non-residential tax rate of \$1.482. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.** 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%.

**WSESD Revenue Budget FY23 Estimates**  
**as of 1/25/2022, Subject to Legislative Changes**

| Description                           | FY21 Actual | FY22 Amended Budget | FY23 Budget Proposed | Diff     |
|---------------------------------------|-------------|---------------------|----------------------|----------|
| Artists in Schools Academy            | (2,500)     | (2,500)             | (2,500)              | -        |
| CRF Farm to School Academy            | (2,057)     | -                   | -                    | -        |
| Other Revenues-Rentals                | (12,000)    | (12,000)            | (12,000)             | -        |
| BTSD Misc. Revenue                    | (7,826)     | (5,000)             | (5,000)              | -        |
| Tuition-Collegiate HS                 | (525)       | (2,800)             | (2,500)              | 300      |
| Tech Center on Behalf Payments        | (627,425)   | (588,317)           | (631,908)            | (33,317) |
| Drivers Ed                            | (9,096)     | (12,000)            | (12,000)             | -        |
| High School Completion                | (43,922)    | (85,000)            | (85,000)             | -        |
| BUHS Misc. Revenue                    | (2,929)     | (2,575)             | (2,575)              | -        |
| Substance Abuse Prevention Grant      | (57,100)    | (60,000)            | (60,000)             | -        |
| CRF Farm to School BUHS               | (10,000)    | -                   | -                    | -        |
| Tuition-Students                      | (16,250)    | -                   | -                    | -        |
| Tuition-Pub VT LEAs                   | (2,968,063) | (3,000,000)         | (2,933,572)          | 100,000  |
| Other Revenues-Rentals                | (16,000)    | (3,000)             | (6,000)              | (3,000)  |
| Season Tickets BUHS                   | -           | (600)               | (600)                | -        |
| Basketball-Boys                       | -           | (3,100)             | (3,100)              | -        |
| Basketball-Girls                      | -           | (3,100)             | (3,100)              | -        |
| Field Hockey                          | -           | (900)               | (900)                | -        |
| Football                              | -           | (6,000)             | (6,000)              | -        |
| Soccer Boys                           | -           | (900)               | (900)                | -        |
| Soccer Girls                          | -           | (900)               | (900)                | -        |
| Ice Hockey-Boys                       | -           | (11,000)            | (11,000)             | -        |
| Ice Hockey-Girls                      | -           | (11,000)            | (11,000)             | -        |
| Dramatics                             | (1,120)     | (7,000)             | (7,000)              | -        |
| CDD CRRSA Child Care Revenue          | (1,789)     | -                   | -                    | -        |
| Health Services fr WSESU Dummerston   | (17,000)    | (17,000)            | (17,000)             | -        |
| Energy Revenue - Eff VT               | -           | (39,000)            | -                    | 39,000   |
| Energy Revenue - WWH                  | -           | (53,405)            | -                    | 53,405   |
| RENTALS                               | (12,000)    | (12,000)            | (12,000)             | -        |
| Artists in Schools Guilford           | (1,460)     | -                   | -                    | -        |
| Farm to Sch Infrastructure            | (1,000)     | -                   | -                    | -        |
| CRF Farm to School Guilford           | (10,000)    | -                   | -                    | -        |
| Small Rural School Achievement (SRSA) | -           | (18,287)            | -                    | 18,287   |
| Misc. Revenue Guilford                | (3,547)     | (2,000)             | (2,000)              | -        |
| Parental Fees-PreK After Care         | -           | (5,000)             | -                    | 5,000    |
| Tuition-Pub VT LEAs                   | (16,250)    | -                   | -                    | -        |
| Putney Misc. Revenue                  | (11,904)    | (3,000)             | (3,000)              | -        |
| Other Revenues-Rentals                | (12,000)    | (12,000)            | (12,000)             | -        |
| Putney Summer Prog Revenue            | -           | (15,000)            | (5,000)              | 10,000   |
| Parental Fees-After Care              | (150)       | (5,000)             | (5,000)              | -        |
| Transfer In BEAMS Fundraising         | -           | (2,000)             | (2,000)              | -        |
| BAMS Humanities Camp                  | (2,400)     | (2,800)             | (2,800)              | -        |
| 21st Century                          | (42,221)    | (57,014)            | (57,458)             | (330)    |
| CDD CRRSA Child Care Revenue          | (1,975)     | -                   | -                    | -        |
| EES Pre-K Contribution                | (31,468)    | (30,000)            | (30,000)             | -        |
| Artists in Schools Green St           | (2,500)     | -                   | (2,500)              | (2,500)  |
| Thompson Trust Green St               | (3,649)     | -                   | -                    | -        |
| Medicaid IEP Reimb                    | (343,015)   | (343,015)           | (343,015)            | -        |
| Medicaid EDPSDT                       | (37,763)    | (37,763)            | (37,763)             | -        |

as of 1/25/2022, Subject to Legislative Changes

| Description   | FY21 Actual         | FY22 Amended Budget | FY23 Budget Proposed | Diff               |
|---|---------------------|---------------------|----------------------|--------------------|
| Tobacco   | -                   | (6,800)             | (6,836)              | -                  |
| Energy Revenue WSESD  | (2,500)             | (8,415)             | -                    | 8,415              |
| Title I   | (18,908)            | (22,145)            | -                    | 22,145             |
| Title I SWP   | (1,055,387)         | (982,309)           | (1,030,379)          | (39,345)           |
| Title IV  | (284)               | (4,000)             | -                    | 4,000              |
| Title IV SWP  | (98,982)            | -                   | -                    | -                  |
| ESSER I   | (471,871)           | (277,104)           | -                    | 277,104            |
| CRF-LEA Grant   | (542,842)           | -                   | -                    | -                  |
| ESSER II  | -                   | (3,199,159)         | (4,350,443)          | (1,134,889)        |
| Title IIA   | (24,785)            | (48,000)            | (15,127)             | 32,873             |
| CRF-HVAC  | (565,735)           | -                   | -                    | -                  |
| Interest Earned   | (37,791)            | (40,000)            | (40,000)             | -                  |
| Education Spending Grant                                    | (42,026,651)        | (43,442,432)        | (47,071,654)         | (3,405,019)        |
| Small Schools Grant   | (150,000)           | -                   | (200,000)            | (50,000)           |
| WRCC Culinary-Hide Away                                     | -                   | (2,500)             | (2,500)              | -                  |
| TIME Grant  | -                   | (125,448)           | -                    | 125,448            |
| NH Perkins Grant  | (10,501)            | (11,842)            | (20,503)             | (8,661)            |
| TechEd Basic Grant  | (142,869)           | (194,304)           | (147,596)            | 46,708             |
| GEER I  | (84,432)            | (113,664)           | -                    | 113,664            |
| Tuition-Pub VT LEAs   | (257,981)           | (251,447)           | (241,034)            | 10,413             |
| Tuition-Pub VT LEAs (BUHS to WRCC)                          | (514,984)           | (483,180)           | (462,723)            | 27,981             |
| Tuition-Non VT LEAs   | (20,000)            | (36,000)            | (20,503)             | 15,497             |
| State Support-VC  | (939,391)           | (894,478)           | (950,798)            | (56,320)           |
| Tech Ed-Adult Formula                                       | (1,725)             | -                   | (2,000)              | (2,000)            |
| Tuition Reduction   | (377,944)           | (359,847)           | (382,505)            | (22,658)           |
| Technical Ed-Guidance                                       | (44,879)            | (41,000)            | (45,000)             | (4,000)            |
| Tech Ed- Director Salary                                    | (64,142)            | (60,700)            | (64,142)             | (3,442)            |
| Tuition-Adult Education                                     | (451)               | -                   | (1,000)              | (1,000)            |
| TechEd Adult Coord Salary                                   | (10,615)            | -                   | (10,000)             | (10,000)           |
| <b>Total Estimated Revenues @ 1/25/22 accounting format</b> | <b>(51,794,554)</b> | <b>(55,076,750)</b> | <b>(59,393,834)</b>  | <b>(3,866,240)</b> |

|                       | FY22 Amended Budget | FY23 Budget Proposed | Diff             |
|-----------------------|---------------------|----------------------|------------------|
| <b>Total Expenses</b> | <b>56,026,750</b>   | <b>60,293,834</b>    | <b>4,267,084</b> |

|   |           |           |
|---|-----------|-----------|
| Variance, Planned Deficit (accounting format)             | 950,000   | 900,000   |
| Use of fund balance                                       | (950,000) | (900,000) |
| Rev + use of fund balance less Expenses [surplus/deficit] | -         | -         |

**Act 68 Revenues**

|   |                     |                     |
|---|---------------------|---------------------|
| Use [accounting format] debits / (credits)                |                     |                     |
| Sum all revenues  | (55,076,750)        | (59,393,834)        |
| less 3110 state education support grant                   | 43,442,432          | 47,071,654          |
| less 3114 less state vocational ed support grant          | 588,317             | 631,908             |
| add use of fund balance                                   | (950,000)           | (900,000)           |
| <b>Act 68 "Offsetting revenues" used to calc tax rate</b> | <b>(11,996,001)</b> | <b>(12,590,272)</b> |

**WSESD Fund Balance @ 6/30/21****FY21 Actual & Estimated Fund Balances through FY23**

as of 1/25/22

|   | General Fund | Capital Fund |                |
|---|--------------|--------------|----------------|
| Beginning Balance 7/1/2020                    | 4,542,520    | 2,010,371    | (audited)      |
| Surplus / Deficit Ending 6/30/2021            | 773,963      | 1,299,366    |                |
| Ending Fund Balance as of 6/30/2021           | 5,316,483    | 3,309,737    | (prelim audit) |
| WSESD FY22 budgeted use of fund balance       | (950,000)    | (1,176,633)  |                |
| Estimated ending Fund Balance 6/30/2022       | 4,366,483    | 2,133,104    |                |
| Estimated use of FB for FY23 budget           | (900,000)    | (127,500)    |                |
| Projected ending Fund Bal FY23 @6/30/23       | 3,466,483    | 2,005,604    |                |
| Estimated End Balance divided by 3 year cycle | 1,155,494    |              |                |
| GF FY23 fund balance as % of budget           | 5.75%        |              |                |

**FY23 Capital Funding Plan: Disbursements & Transfers from General Fund to Capital Reserve fund as of 1.25.22**

See Capital plan Summary & Detail Report on WSESU.org website

| Description  | FY21              |                        | FY23 Budget<br>Proposed | Diff           |
|--|-------------------|------------------------|-------------------------|----------------|
|  | Amended<br>Budget | FY22 Amended<br>Budget |                         |                |
| <b>General Fund Local Funding Sources:</b>         |                   |                        |                         |                |
| Academy School                                     | 100,000           | 100,000                | <b>400,000</b>          | 300,000        |
| Academy - District Wide improvements               | 10,000            | 10,000                 | <b>10,000</b>           | -              |
| Brattleboro Union High School                      | -                 | 275,000                | <b>575,000</b>          | 300,000        |
| Dummerston School                                  | -                 | 75,000                 | <b>75,000</b>           | -              |
| Putney School                                      | -                 | 50,000                 | <b>70,000</b>           | 20,000         |
| Oak Grove School                                   | 70,000            | 70,000                 | <b>70,000</b>           | -              |
| Green Street School                                | 104,000           | 105,000                | <b>105,000</b>          | -              |
| Guilford School                                    |                   | 53,085                 | <b>30,000</b>           |                |
| <b>Subtotal Local Funded Projects</b>              | <b>284,000</b>    | <b>738,085</b>         | <b>1,335,000</b>        | <b>620,000</b> |
| <b>General Fund Grant Funding Sources:</b>         |                   |                        |                         |                |
| Dummerston - CRF Grant                             | 2,150             | -                      | -                       | -              |
| Guilford - CRF Grant                               | 1,400             | -                      | -                       | -              |
| Putney - CRF Grant                                 | 1,000             | -                      | -                       | -              |
| Green Street - CRF Grant                           | 14,000            | -                      | -                       | -              |
| Green Street - ESSER 1 Grant                       | 3,706             | -                      | -                       | -              |
| Academy ESSER II Grant                             | -                 | 1,300,000              | <b>850,000</b>          | (450,000)      |
| BUHS ESSER II Grant                                | -                 | -                      | <b>785,000</b>          | 785,000        |
| Dummerston ESSER II/III Grant                      | -                 | 300,000                | <b>75,000</b>           | -              |
| Guilford ESSER II/III Grant                        | -                 | 160,000                | <b>50,000</b>           | (110,000)      |
| Putney ESSER II/III Grant                          | -                 | -                      | <b>40,000</b>           | 40,000         |
| Oak Grove ESSER II/III Grant                       | -                 | -                      | <b>60,000</b>           | 60,000         |
| Green Street ESSER II/III Grant                    | -                 | -                      | <b>25,000</b>           | 25,000         |
| Dummerston Efficiency VT HVAC Grant                | -                 | 39,000                 | -                       | (39,000)       |
| Dummerston CEDF HVAC Grant                         | -                 | 53,405                 | -                       | (53,405)       |
| <b>Sub Total Grant Funded Projects</b>             | <b>22,256</b>     | <b>1,852,405</b>       | <b>1,885,000</b>        | <b>257,595</b> |
| <b>Total Capital Projects-General Fund Sources</b> | <b>306,256</b>    | <b>2,590,490</b>       | <b>3,220,000</b>        | <b>877,595</b> |

| <b>FY23 Windham Southeast School District Capital Plan Overview</b><br>[Refer to Detail Plan Document @WSESU.org] |                  |                |                |                  | <b>Projects Subject to Board Approval</b> |                  |                  |                   |
|---|------------------|----------------|----------------|------------------|---|------------------|------------------|-------------------|
| Prepared 1.25.22  |                  |                |                |                  |   |                  |                  |                   |
| <b>Infrastructure Improvements</b>  | FY2018           | FY2019         | FY2020         | FY2021           | FY2022                                    | FY2023           | FY2024           | FY2025            |
| Heating & Ventilation Systems   | 1,246,911        | 143,753        | -              | 420,257          | 764,498                                   | <b>1,785,000</b> | 567,500          | 57,500            |
| Fire Protection, Mechanical Control Systems   |                  |                |                |                  |   |                  |                  |                   |
| Lighting, Signal Systems  | 88,086           | 44,094         | 77,416         | 245,596          | 185,000                                   | <b>97,000</b>    | 80,000           | 30,000            |
| Roof Systems  | 85,303           | 27,824         | 9,997          | 101,642          | 146,000                                   | <b>180,000</b>   | 729,870          | 584,900           |
| Exterior Wall Systems/Renovations   | -                | 11,379         | 17,237         | 133,068          | 2,105,000                                 | <b>695,000</b>   | 480,000          | 305,000           |
| Grounds   | 207,320          | 188,267        | 439,699        | 163,274          | 125,000                                   | <b>461,500</b>   | 205,500          | 125,500           |
| Vehicular Systems, Utilities, Specialties   | 32,948           | 146,547        | 41,229         | 84,969           | 441,625                                   | <b>129,000</b>   | 145,000          | 150,000           |
| <b>Total Capital Plan Acquisitions [General &amp; Capital Funds]</b>  | <b>1,660,568</b> | <b>561,864</b> | <b>585,578</b> | <b>1,148,806</b> | <b>3,767,123</b>                          | <b>3,347,500</b> | <b>2,207,870</b> | <b>1,252,900</b>  |
|   |                  |                |                |                  | <b>Cumulative totals FY22-25:</b>         |                  |                  | <b>10,575,393</b> |
| <b>Capital Plan Overview by School Site</b>   |                  |                |                |                  |   |                  |                  |                   |
| Site  | FY2018           | FY2019         | FY2020         | FY2021           | FY2022                                    | FY2023           | FY2024           | FY2025            |
| Brattleboro Union High School   | 143,000          | 272,345        | 413,184        | 280,458          | 565,473                                   | <b>1,485,500</b> | 1,117,870        | 782,900           |
| GreenStreet   | 1,006,000        | 90,424         | 145,161        | 92,400           | 105,000                                   | <b>135,000</b>   | 135,000          | 40,000            |
| OakGrove  | 58,717           | 20,436         | -              | 54,237           | 15,000                                    | <b>111,000</b>   | 300,000          | 110,000           |
| Academy   | 73,783           | 24,444         | 17,237         | 345,162          | 2,097,000                                 | <b>1,334,000</b> | 125,000          | 160,000           |
| Powers House/Estyville/Canal Street Schools   | -                | -              | -              | 1,011            | 70,000                                    | -                | -                | -                 |
| Dummerston  | 57,633           | -              | -              | 82,240           | 645,650                                   | <b>127,000</b>   | 160,000          | 160,000           |
| Guilford  | 253,625          | 27,397         | -              | 241,140          | 215,000                                   | <b>65,000</b>    | 160,000          | -                 |
| Putney  | 67,810           | 126,818        | 9,997          | 52,159           | 54,000                                    | <b>90,000</b>    | 210,000          | -                 |
| <b>Total Capital Plan Acquisitions [General &amp; Capital Funds]</b>  | <b>1,660,568</b> | <b>561,864</b> | <b>585,578</b> | <b>1,148,806</b> | <b>3,767,123</b>                          | <b>3,347,500</b> | <b>2,207,870</b> | <b>1,252,900</b>  |
|   |                  |                |                |                  | <b>Cumulative totals FY22-25:</b>         |                  |                  | <b>10,575,393</b> |
| <b>Sources of Funds:</b>  |                  |                |                |                  |   |                  |                  |                   |
| Operating Budget-annual appropriation-net of other sources  | 1,399,057        | 424,495        | 179,703        | 59,966           | 738,085                                   | <b>1,305,000</b> | 1,547,870        | 1,775,000         |
| General Fund Transfers to Capital Fund  | -                | 546,698        | 293,213        | 1,757,629        | -   | <b>30,000</b>    | -                | -                 |
| Long term Debt Financing  | -                | 401            | -              | -                | -   | -                | -                | -                 |
| Grant & Interest Sources  | 240,321          | 27,506         | 5,775          | 630,578          | 1,852,405                                 | <b>1,885,000</b> | 765,000          | 60,000            |
| Subtotal Sources  | 1,639,378        | 999,100        | 478,691        | 2,448,173        | 2,590,490                                 | <b>3,220,000</b> | 2,312,870        | 1,835,000         |
| Variance (-reduces reserve/+increase reserve)   | -21,190          | 437,236        | -106,887       | 1,299,366        | -1,176,633                                | <b>-127,500</b>  | 105,000          | 582,100           |
| Projected Capital Reserve Fund Balance  | 1,680,022        | 2,117,258      | 2,010,371      | 3,309,737        | 2,133,104                                 | <b>2,005,604</b> | 2,110,604        | 2,692,704         |
|   | audited          | audited        | audited        | *estimated*      |   |                  |                  |                   |



**WINDHAM SOUTHEAST SCHOOL DISTRICT**  
**FY23 Proposed Expense Budget Summary by School Site**

Detail  
Rpt  
website  
page #

| Location / AOE / Program / Level / Function   | FY21<br>Actual | FY22<br>Amended | FY23<br>Proposed | \$ Diff  | % Diff  |    |
|---|----------------|-----------------|------------------|----------|---------|----|
| <b>1001 - Academy School</b>                  |                |                 |                  |          |         |    |
| 00000000 - Local                              |                |                 |                  |          |         |    |
| 00 - Expense Program Summary                  |                |                 |                  |          |         |    |
| 00 - PreK-Grade 12                            |                |                 |                  |          |         |    |
| 1100 - Direct Instruction                     | 3,918,604      | 4,353,974       | 4,480,563        | 126,589  | 2.9%    |    |
| 1500 - Co-Curricular Programs                 | 5,569          | 14,000          | 14,000           | 0        | 0.0%    |    |
| 2100 - Support Services - Students            | 340,772        | 407,589         | 473,936          | 66,348   | 16.3%   |    |
| 2200 - Support Services - Instruction         | 168,504        | 196,056         | 200,597          | 4,541    | 2.3%    |    |
| 2400 - Support Svs School Administration      | 327,824        | 330,169         | 354,894          | 24,725   | 7.5%    |    |
| 2600 - Operations & Maintenance of Facilitie: | 1,701,595      | 791,806         | 1,187,074        | 395,268  | 49.9%   |    |
| 2700 - Student Transportation                 | 920            | 14,100          | 18,500           | 4,400    | 31.2%   |    |
| 3100 - Food Services Operations               | 35,106         | 82,743          | 18,595           | -64,148  | -77.5%  |    |
| <b>00000000 - Local Total:</b>                | 6,498,894      | 6,190,437       | 6,748,159        | 557,723  | 9.0%    | 12 |
| 10000000 - CRF Grants                         |                |                 |                  |          |         |    |
| 00 - Expense Program Summary                  |                |                 |                  |          |         |    |
| 00 - PreK-Grade 12                            |                |                 |                  |          |         |    |
| 1100 - Direct Instruction                     | 88,268         | 0               | 0                | 0        | 0.0%    |    |
| 2200 - Support Services - Instruction         | 3,654          | 0               | 0                | 0        | 0.0%    |    |
| 2600 - Operations & Maintenance of Facilitie: | 190,813        | 0               | 0                | 0        | 0.0%    |    |
| <b>10000000 - CRF Grants Total:</b>           | 282,735        | 0               | 0                | 0        | 0.0%    |    |
| 20000000 - Federal Subgrants                  |                |                 |                  |          |         |    |
| 00 - Expense Program Summary                  |                |                 |                  |          |         |    |
| 00 - PreK-Grade 12                            |                |                 |                  |          |         |    |
| 1100 - Direct Instruction                     | 378,915        | 334,057         | 460,000          | 125,943  | 37.7%   |    |
| 2100 - Support Services - Students            | 0              | 0               | 11,324           | 11,324   | 0.0%    |    |
| 2200 - Support Services - Instruction         | 10,674         | 125,249         | 110,249          | -15,000  | -12.0%  |    |
| 2600 - Operations & Maintenance of Facilitie: | 8,500          | 1,350,000       | 850,000          | -500,000 | -37.0%  |    |
| 2900 - Other Support Services                 | 2,387          | 5,145           | 0                | -5,145   | -100.0% |    |
| <b>20000000 - Federal Subgrants Total:</b>    | 400,475        | 1,814,451       | 1,431,573        | -382,878 | -21.1%  |    |
| <b>1001 - Academy School Total:</b>           | 7,182,104      | 8,004,887       | 8,179,732        | 174,845  | 2.2%    | 21 |

## 1040 - Brattleboro Union High School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |           |           |           |          |        |
|---|-----------|-----------|-----------|----------|--------|
| 1100 - Direct Instruction                     | 5,524,760 | 5,976,051 | 6,461,893 | 485,842  | 8.1%   |
| 1300 - Vocational Education                   | 1,143,429 | 1,140,843 | 1,094,631 | -46,212  | -4.1%  |
| 1400 - Athletics                              | 584,341   | 764,890   | 806,212   | 41,322   | 5.4%   |
| 1500 - Co-Curricular Programs                 | 136,603   | 154,211   | 173,101   | 18,891   | 12.2%  |
| 2100 - Support Services - Students            | 1,219,925 | 1,370,136 | 1,304,485 | -65,650  | -4.8%  |
| 2200 - Support Services - Instruction         | 770,509   | 825,478   | 855,817   | 30,339   | 3.7%   |
| 2400 - Support Svs School Administration      | 725,299   | 889,608   | 953,440   | 63,832   | 7.2%   |
| 2500 - Support Svs - SU Assessments/Servic    | 71,610    | 73,693    | 77,262    | 3,570    | 4.8%   |
| 2600 - Operations & Maintenance of Facilitie: | 3,010,064 | 3,193,105 | 3,573,460 | 380,356  | 11.9%  |
| 2700 - Student Transportation                 | 0         | 8,796     | 7,750     | -1,046   | -11.9% |
| 3100 - Food Services Operations               | 229,121   | 261,060   | 26,515    | -234,545 | -89.8% |
| 5000 - Debt Service / Other                   | 1,857,840 | 1,785,600 | 1,712,080 | -73,520  | -4.1%  |

**00000000 - Local Total:** 15,273,502 16,443,469 17,046,648 603,178 3.7% 56

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |         |   |   |   |      |
|---|---------|---|---|---|------|
| 1100 - Direct Instruction                     | 53,520  | 0 | 0 | 0 | 0.0% |
| 2100 - Support Services - Students            | 2,490   | 0 | 0 | 0 | 0.0% |
| 2600 - Operations & Maintenance of Facilitie: | 130,113 | 0 | 0 | 0 | 0.0% |

**10000000 - CRF Grants Total:** 186,123 0 0 0 0.0%

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|
| 1100 - Direct Instruction                     | 109,777 | 187,633 | 281,473 | 93,840  | 50.0%   |
| 2100 - Support Services - Students            | 5,384   | 211,155 | 230,668 | 19,513  | 9.2%    |
| 2200 - Support Services - Instruction         | 0       | 5,862   | 111,836 | 105,975 | 1807.9% |
| 2600 - Operations & Maintenance of Facilitie: | 3,834   | 0       | 785,000 | 785,000 | 0.0%    |

**20000000 - Federal Subgrants Total:** 118,994 404,650 1,408,978 1,004,328 248.2%

30000000 - State Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|                           |        |        |        |   |      |
|---------------------------|--------|--------|--------|---|------|
| 1100 - Direct Instruction | 42,214 | 95,000 | 95,000 | 0 | 0.0% |
|---------------------------|--------|--------|--------|---|------|

**30000000 - State Grants Total:** 42,214 95,000 95,000 0 0.0%

**1040 - Brattleboro Union High School Total:** 15,620,833 16,943,119 18,550,625 1,607,506 9.5% 65

## 1087 - Dummerston School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                  |                  |                  |                |             |           |
|---|------------------|------------------|------------------|----------------|-------------|-----------|
| 1100 - Direct Instruction                     | 1,742,333        | 1,830,229        | 1,990,829        | 160,600        | 8.8%        |           |
| 1400 - Athletics                              | 12,989           | 15,746           | 15,421           | -325           | -2.1%       |           |
| 1500 - Co-Curricular Programs                 | 0                | 0                | 5,000            | 5,000          | 0.0%        |           |
| 2100 - Support Services - Students            | 177,034          | 184,130          | 193,294          | 9,164          | 5.0%        |           |
| 2200 - Support Services - Instruction         | 67,815           | 81,894           | 87,458           | 5,564          | 6.8%        |           |
| 2400 - Support Svs School Administration      | 200,365          | 216,124          | 216,610          | 486            | 0.2%        |           |
| 2600 - Operations & Maintenance of Facilities | 294,484          | 399,434          | 414,050          | 14,617         | 3.7%        |           |
| 2700 - Student Transportation                 | 0                | 8,000            | 8,000            | 0              | 0.0%        |           |
| 3100 - Food Services Operations               | 21,620           | 21,873           | 2,575            | -19,298        | -88.2%      |           |
| 5000 - Debt Service / Other                   | 1,912            | 2,495            | 2,495            | 0              | 0.0%        |           |
| <b>00000000 - Local Total:</b>                | <b>2,518,552</b> | <b>2,759,925</b> | <b>2,935,732</b> | <b>175,807</b> | <b>6.4%</b> | <b>75</b> |

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |               |          |          |          |             |  |
|---|---------------|----------|----------|----------|-------------|--|
| 1100 - Direct Instruction                     | 20,520        | 0        | 0        | 0        | 0.0%        |  |
| 2200 - Support Services - Instruction         | 1,827         | 0        | 0        | 0        | 0.0%        |  |
| 2600 - Operations & Maintenance of Facilities | 29,299        | 0        | 0        | 0        | 0.0%        |  |
| <b>10000000 - CRF Grants Total:</b>           | <b>51,646</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |  |

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |              |                |                |                 |               |  |
|---|--------------|----------------|----------------|-----------------|---------------|--|
| 1100 - Direct Instruction                     | 4,263        | 119,590        | 153,623        | 34,033          | 28.5%         |  |
| 2100 - Support Services - Students            | 0            | 54,365         | 104,009        | 49,644          | 91.3%         |  |
| 2200 - Support Services - Instruction         | 5,178        | 15,060         | 0              | -15,060         | -100.0%       |  |
| 2600 - Operations & Maintenance of Facilities | 0            | 300,000        | 75,000         | -225,000        | -75.0%        |  |
| <b>20000000 - Federal Subgrants Total:</b>    | <b>9,441</b> | <b>489,016</b> | <b>332,632</b> | <b>-156,384</b> | <b>-32.0%</b> |  |

50000000 - Grants from Private Sources

00 - Expense Program Summary

00 - PreK-Grade 12

|  |          |               |          |                |                |  |
|--|----------|---------------|----------|----------------|----------------|--|
| 2600 - Operations & Maintenance of Facilities        | 0        | 92,405        | 0        | -92,405        | -100.0%        |  |
| <b>50000000 - Grants from Private Sources Total:</b> | <b>0</b> | <b>92,405</b> | <b>0</b> | <b>-92,405</b> | <b>-100.0%</b> |  |

C0000000 - State PreK Grant

00 - Expense Program Summary

00 - PreK-Grade 12

|   |              |          |          |          |             |  |
|---|--------------|----------|----------|----------|-------------|--|
| 1100 - Direct Instruction                 | 1,789        | 0        | 0        | 0        | 0.0%        |  |
| <b>C0000000 - State PreK Grant Total:</b> | <b>1,789</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |  |

**1087 - Dummerston School Total:** 2,581,427 3,341,345 3,268,364 -72,982 -2.2% 83

## 1128 - Guilford Central School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                  |                  |                  |                |             |           |
|---|------------------|------------------|------------------|----------------|-------------|-----------|
| 1100 - Direct Instruction                     | 1,210,480        | 1,217,500        | 1,395,397        | 177,897        | 14.6%       |           |
| 1400 - Athletics                              | 0                | 3,000            | 3,000            | 0              | 0.0%        |           |
| 2100 - Support Services - Students            | 176,145          | 181,672          | 195,785          | 14,113         | 7.8%        |           |
| 2200 - Support Services - Instruction         | 116,840          | 154,481          | 160,937          | 6,456          | 4.2%        |           |
| 2400 - Support Svs School Administration      | 220,619          | 217,109          | 236,593          | 19,484         | 9.0%        |           |
| 2600 - Operations & Maintenance of Facilities | 236,511          | 302,622          | 309,918          | 7,296          | 2.4%        |           |
| 2700 - Student Transportation                 | 0                | 3,000            | 3,000            | 0              | 0.0%        |           |
| 3100 - Food Services Operations               | 23,955           | 30,483           | 17,000           | -13,483        | -44.2%      |           |
| 5000 - Debt Service / Other                   | 0                | 500              | 0                | -500           | -100.0%     |           |
| 5300 - Fund Transfers                         | 30,000           | 53,085           | 30,000           | -23,085        | -43.5%      |           |
| <b>00000000 - Local Total:</b>                | <b>2,014,550</b> | <b>2,163,452</b> | <b>2,351,629</b> | <b>188,178</b> | <b>8.7%</b> | <b>92</b> |

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                |          |          |          |             |  |
|---|----------------|----------|----------|----------|-------------|--|
| 1100 - Direct Instruction                     | 49,168         | 0        | 0        | 0        | 0.0%        |  |
| 2200 - Support Services - Instruction         | 1,370          | 0        | 0        | 0        | 0.0%        |  |
| 2600 - Operations & Maintenance of Facilities | 215,182        | 0        | 0        | 0        | 0.0%        |  |
| <b>10000000 - CRF Grants Total:</b>           | <b>265,721</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |  |

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                |                |                |             |              |  |
|---|----------------|----------------|----------------|-------------|--------------|--|
| 1100 - Direct Instruction                     | 141,114        | 131,739        | 222,092        | 90,353      | 68.6%        |  |
| 2100 - Support Services - Students            | 0              | 24,271         | 56,534         | 32,263      | 132.9%       |  |
| 2200 - Support Services - Instruction         | 3,883          | 55,698         | 46,216         | -9,481      | -17.0%       |  |
| 2600 - Operations & Maintenance of Facilities | 6,542          | 161,567        | 50,000         | -111,567    | -69.1%       |  |
| 2900 - Other Support Services                 | 2,671          | 2,000          | 0              | -2,000      | -100.0%      |  |
| <b>20000000 - Federal Subgrants Total:</b>    | <b>154,209</b> | <b>375,275</b> | <b>374,842</b> | <b>-433</b> | <b>-0.1%</b> |  |

30000000 - State Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|                                       |              |          |          |          |             |  |
|---------------------------------------|--------------|----------|----------|----------|-------------|--|
| 3100 - Food Services Operations       | 1,000        | 0        | 0        | 0        | 0.0%        |  |
| <b>30000000 - State Grants Total:</b> | <b>1,000</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |  |

40000000 - Federal Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |          |               |          |                |                |  |
|---|----------|---------------|----------|----------------|----------------|--|
| 1100 - Direct Instruction               | 0        | 16,126        | 0        | -16,126        | -100.0%        |  |
| 2200 - Support Services - Instruction   | 0        | 2,161         | 0        | -2,161         | -100.0%        |  |
| <b>40000000 - Federal Grants Total:</b> | <b>0</b> | <b>18,287</b> | <b>0</b> | <b>-18,287</b> | <b>-100.0%</b> |  |

**1128 - Guilford Central School Total:** 2,435,480 2,557,014 2,726,471 169,458 6.6% 101

## 1234 - Putney Central School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |           |           |           |         |        |
|---|-----------|-----------|-----------|---------|--------|
| 1100 - Direct Instruction                     | 1,602,881 | 1,846,061 | 1,898,141 | 52,080  | 2.8%   |
| 1400 - Athletics                              | 13,036    | 24,831    | 13,143    | -11,688 | -47.1% |
| 1500 - Co-Curricular Programs                 | 590       | 4,000     | 4,000     | 0       | 0.0%   |
| 2100 - Support Services - Students            | 193,940   | 200,788   | 214,478   | 13,690  | 6.8%   |
| 2200 - Support Services - Instruction         | 104,550   | 101,441   | 128,012   | 26,571  | 26.2%  |
| 2400 - Support Svs School Administration      | 224,051   | 231,938   | 242,617   | 10,680  | 4.6%   |
| 2600 - Operations & Maintenance of Facilitie: | 295,754   | 355,903   | 405,771   | 49,868  | 14.0%  |
| 2700 - Student Transportation                 | 2,380     | 11,890    | 13,318    | 1,428   | 12.0%  |
| 3100 - Food Services Operations               | 77,367    | 76,628    | 43,476    | -33,153 | -43.3% |
| 5000 - Debt Service / Other                   | 104,689   | 107,999   | 102,499   | -5,500  | -5.1%  |

**00000000 - Local Total:** 2,619,239 2,961,478 3,065,454 103,975 3.5% 113

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |        |   |   |   |      |
|---|--------|---|---|---|------|
| 1100 - Direct Instruction                     | 86,650 | 0 | 0 | 0 | 0.0% |
| 2200 - Support Services - Instruction         | 3,283  | 0 | 0 | 0 | 0.0% |
| 2600 - Operations & Maintenance of Facilitie: | 49,393 | 0 | 0 | 0 | 0.0% |

**10000000 - CRF Grants Total:** 139,327 0 0 0 0.0%

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |         |         |         |         |         |
|---|---------|---------|---------|---------|---------|
| 1100 - Direct Instruction                     | 125,007 | 244,758 | 238,164 | -6,594  | -2.7%   |
| 2100 - Support Services - Students            | 0       | 50,802  | 94,891  | 44,090  | 86.8%   |
| 2200 - Support Services - Instruction         | 6,472   | 17,007  | 0       | -17,007 | -100.0% |
| 2600 - Operations & Maintenance of Facilitie: | 650     | 0       | 40,000  | 40,000  | 0.0%    |
| 2900 - Other Support Services                 | 2,074   | 4,000   | 0       | -4,000  | -100.0% |

**20000000 - Federal Subgrants Total:** 134,203 316,566 373,055 56,489 17.8%

**1234 - Putney Central School Total:** 2,892,769 3,278,045 3,438,509 160,464 4.9% 121

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## 1367 - Brattleboro Area Middle School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|  |                  |                  |                  |                |             |            |
|--|------------------|------------------|------------------|----------------|-------------|------------|
| 1100 - Direct Instruction                | 2,358,546        | 2,572,743        | 2,684,645        | 111,903        | 4.3%        |            |
| 2100 - Support Services - Students       | 228,504          | 259,234          | 255,738          | -3,496         | -1.3%       |            |
| 2200 - Support Services - Instruction    | 7,245            | 24,288           | 79,531           | 55,243         | 227.4%      |            |
| 2400 - Support Svs School Administration | 484,863          | 506,941          | 533,194          | 26,254         | 5.2%        |            |
| 2700 - Student Transportation            | 2,536            | 10,200           | 15,894           | 5,694          | 55.8%       |            |
| <b>00000000 - Local Total:</b>           | <b>3,081,694</b> | <b>3,373,405</b> | <b>3,569,002</b> | <b>195,597</b> | <b>5.8%</b> | <b>133</b> |

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|                                     |               |          |          |          |             |  |
|-------------------------------------|---------------|----------|----------|----------|-------------|--|
| 1100 - Direct Instruction           | 14,566        | 0        | 0        | 0        | 0.0%        |  |
| <b>10000000 - CRF Grants Total:</b> | <b>14,566</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |  |

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|  |                |                |                |                |              |  |
|--|----------------|----------------|----------------|----------------|--------------|--|
| 1100 - Direct Instruction                  | 217,270        | 200,599        | 374,500        | 173,901        | 86.7%        |  |
| 2100 - Support Services - Students         | 0              | 0              | 65,786         | 65,786         | 0.0%         |  |
| 2200 - Support Services - Instruction      | 6,590          | 93,455         | 63,769         | -29,686        | -31.8%       |  |
| 2400 - Support Svs School Administration   | 31,974         | 33,638         | 36,594         | 2,956          | 8.8%         |  |
| 2700 - Student Transportation              | 1,423          | 0              | 15,000         | 15,000         | 0.0%         |  |
| 2900 - Other Support Services              | 536            | 4,000          | 3,122          | -878           | -21.9%       |  |
| <b>20000000 - Federal Subgrants Total:</b> | <b>257,794</b> | <b>331,692</b> | <b>558,772</b> | <b>227,080</b> | <b>68.5%</b> |  |

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|   |                  |                  |                  |                |              |            |
|---|------------------|------------------|------------------|----------------|--------------|------------|
| <b>1367 - Brattleboro Area Middle School Total:</b> | <b>3,354,053</b> | <b>3,705,097</b> | <b>4,127,774</b> | <b>422,677</b> | <b>11.4%</b> | <b>139</b> |
|---|------------------|------------------|------------------|----------------|--------------|------------|

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## 1383 - Oak Grove School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                  |                  |                  |                |             |            |
|---|------------------|------------------|------------------|----------------|-------------|------------|
| 1100 - Direct Instruction                     | 1,272,101        | 1,374,917        | 1,445,051        | 70,134         | 5.1%        |            |
| 1500 - Co-Curricular Programs                 | 0                | 3,500            | 3,500            | 0              | 0.0%        |            |
| 2100 - Support Services - Students            | 349,085          | 374,700          | 404,316          | 29,617         | 7.9%        |            |
| 2200 - Support Services - Instruction         | 79,317           | 109,067          | 105,691          | -3,375         | -3.1%       |            |
| 2400 - Support Svs School Administration      | 185,843          | 192,268          | 213,948          | 21,680         | 11.3%       |            |
| 2600 - Operations & Maintenance of Facilitie: | 386,635          | 368,458          | 361,167          | -7,291         | -2.0%       |            |
| 2700 - Student Transportation                 | 0                | 3,000            | 3,000            | 0              | 0.0%        |            |
| <b>00000000 - Local Total:</b>                | <b>2,272,981</b> | <b>2,425,909</b> | <b>2,536,674</b> | <b>110,764</b> | <b>4.6%</b> | <b>149</b> |

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |               |          |          |          |             |
|---|---------------|----------|----------|----------|-------------|
| 1100 - Direct Instruction                     | 19,120        | 0        | 0        | 0        | 0.0%        |
| 2200 - Support Services - Instruction         | 749           | 0        | 0        | 0        | 0.0%        |
| 2600 - Operations & Maintenance of Facilitie: | 37,679        | 0        | 0        | 0        | 0.0%        |
| <b>10000000 - CRF Grants Total:</b>           | <b>57,548</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                |                |                |                |              |
|---|----------------|----------------|----------------|----------------|--------------|
| 1100 - Direct Instruction                     | 148,558        | 133,826        | 183,206        | 49,380         | 36.9%        |
| 2100 - Support Services - Students            | 0              | 14,241         | 33,551         | 19,309         | 135.6%       |
| 2200 - Support Services - Instruction         | 0              | 90,752         | 89,866         | -886           | -1.0%        |
| 2600 - Operations & Maintenance of Facilitie: | 274            | 0              | 60,000         | 60,000         | 0.0%         |
| 2900 - Other Support Services                 | 913            | 3,000          | 0              | -3,000         | -100.0%      |
| <b>20000000 - Federal Subgrants Total:</b>    | <b>149,744</b> | <b>241,819</b> | <b>366,623</b> | <b>124,804</b> | <b>51.6%</b> |

C0000000 - State PreK Grant

00 - Expense Program Summary

00 - PreK-Grade 12

|   |              |          |          |          |             |
|---|--------------|----------|----------|----------|-------------|
| 1100 - Direct Instruction                 | 1,975        | 0        | 0        | 0        | 0.0%        |
| <b>C0000000 - State PreK Grant Total:</b> | <b>1,975</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |

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|                                       |                  |                  |                  |                |             |            |
|---------------------------------------|------------------|------------------|------------------|----------------|-------------|------------|
| <b>1383 - Oak Grove School Total:</b> | <b>2,482,249</b> | <b>2,667,728</b> | <b>2,903,296</b> | <b>235,568</b> | <b>8.8%</b> | <b>155</b> |
|---------------------------------------|------------------|------------------|------------------|----------------|-------------|------------|

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## 1385 - Green Street School

00000000 - Local

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                  |                  |                  |                |             |
|---|------------------|------------------|------------------|----------------|-------------|
| 1100 - Direct Instruction                     | 2,195,705        | 2,459,460        | 2,568,918        | 109,457        | 4.5%        |
| 1500 - Co-Curricular Programs                 | 0                | 7,000            | 7,000            | 0              | 0.0%        |
| 2100 - Support Services - Students            | 307,269          | 321,838          | 379,136          | 57,299         | 17.8%       |
| 2200 - Support Services - Instruction         | 181,001          | 203,300          | 206,840          | 3,540          | 1.7%        |
| 2400 - Support Svs School Administration      | 281,651          | 290,246          | 290,725          | 479            | 0.2%        |
| 2600 - Operations & Maintenance of Facilitie: | 450,653          | 435,711          | 471,814          | 36,103         | 8.3%        |
| 2700 - Student Transportation                 | 1,440            | 7,000            | 7,000            | 0              | 0.0%        |
| <b>00000000 - Local Total:</b>                | <b>3,417,719</b> | <b>3,724,555</b> | <b>3,931,432</b> | <b>206,877</b> | <b>5.6%</b> |

163

10000000 - CRF Grants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |                |          |          |          |             |
|---|----------------|----------|----------|----------|-------------|
| 1100 - Direct Instruction                     | 59,280         | 0        | 0        | 0        | 0.0%        |
| 2100 - Support Services - Students            | 27,188         | 0        | 0        | 0        | 0.0%        |
| 2600 - Operations & Maintenance of Facilitie: | 44,895         | 0        | 0        | 0        | 0.0%        |
| <b>10000000 - CRF Grants Total:</b>           | <b>131,363</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |

20000000 - Federal Subgrants

00 - Expense Program Summary

00 - PreK-Grade 12

|   |         |         |         |        |         |
|---|---------|---------|---------|--------|---------|
| 1100 - Direct Instruction                     | 413,576 | 323,211 | 367,272 | 44,061 | 13.6%   |
| 2200 - Support Services - Instruction         | 0       | 9,680   | 0       | -9,680 | -100.0% |
| 2600 - Operations & Maintenance of Facilitie: | 3,706   | 0       | 25,000  | 25,000 | 0.0%    |
| 2900 - Other Support Services                 | 967     | 4,000   | 0       | -4,000 | -100.0% |

**20000000 - Federal Subgrants Total:** 418,249 336,891 392,272 55,381 16.4%

50000000 - Grants from Private Sources

00 - Expense Program Summary

00 - PreK-Grade 12

|  |              |          |          |          |             |
|--|--------------|----------|----------|----------|-------------|
| 1100 - Direct Instruction                            | 3,786        | 0        | 0        | 0        | 0.0%        |
| <b>50000000 - Grants from Private Sources Total:</b> | <b>3,786</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0.0%</b> |

**1385 - Green Street School Total:** 3,971,117 4,061,446 4,323,704 262,258 6.5% 170

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### 3096 - WSESD District Wide Programs & Services

|   |                  |                  |                   |                  |               |            |
|---|------------------|------------------|-------------------|------------------|---------------|------------|
| 00000000 - Local                                  |                  |                  |                   |                  |               |            |
| 00 - Expense Program Summary                      |                  |                  |                   |                  |               |            |
| 00 - PreK-Grade 12                                |                  |                  |                   |                  |               |            |
| 2200 - Support Services - Instruction             | 71,007           | 113,233          | 116,458           | 3,224            | 2.8%          |            |
| 2300 - Support Svs - School Board                 | 90,103           | 103,806          | 224,266           | 120,460          | 116.0%        |            |
| 2500 - Support Svs - SU Assessments/Service       | 8,185,427        | 8,364,509        | 9,678,556         | 1,314,047        | 15.7%         |            |
| <b>00000000 - Local Total:</b>                    | <b>8,346,537</b> | <b>8,581,548</b> | <b>10,019,279</b> | <b>1,437,731</b> | <b>16.8%</b>  | <b>172</b> |
| 20000000 - Federal Subgrants                      |                  |                  |                   |                  |               |            |
| 00 - Expense Program Summary                      |                  |                  |                   |                  |               |            |
| 00 - PreK-Grade 12                                |                  |                  |                   |                  |               |            |
| 1100 - Direct Instruction                         | 45,809           | 251,546          | 189,660           | -61,886          | -24.6%        |            |
| 2100 - Support Services - Students                | 23,520           | 9,160            | 6,836             | -2,324           | -25.4%        |            |
| 2700 - Student Transportation                     | 0                | 25,000           | 25,000            | 0                | 0.0%          |            |
| <b>20000000 - Federal Subgrants Total:</b>        | <b>69,329</b>    | <b>285,706</b>   | <b>221,496</b>    | <b>-64,210</b>   | <b>-22.5%</b> |            |
| <b>3096 - WSESD District Wide Programs Total:</b> | <b>8,415,866</b> | <b>8,867,254</b> | <b>10,240,775</b> | <b>1,373,521</b> | <b>15.5%</b>  | <b>175</b> |

### 5014 - Windham Regional Career Center

|   |                  |                  |                  |                 |               |            |
|---|------------------|------------------|------------------|-----------------|---------------|------------|
| 00000000 - Local                                    |                  |                  |                  |                 |               |            |
| 00 - Expense Program Summary                        |                  |                  |                  |                 |               |            |
| 00 - PreK-Grade 12                                  |                  |                  |                  |                 |               |            |
| 1300 - Vocational Education                         | 1,436,336        | 1,572,271        | 1,698,407        | 126,136         | 8.0%          |            |
| 1500 - Co-Curricular Programs                       | 0                | 9,433            | 0                | -9,433          | -100.0%       |            |
| 1600 - Adult Education Programs                     | 2,851            | 40,881           | 49,125           | 8,244           | 20.2%         |            |
| 2100 - Support Services - Students                  | 116,133          | 123,830          | 178,454          | 54,624          | 44.1%         |            |
| 2200 - Support Services - Instruction               | 0                | 16,064           | 16,064           | 0               | 0.0%          |            |
| 2400 - Support Svs School Administration            | 288,035          | 372,302          | 416,113          | 43,811          | 11.8%         |            |
| 2700 - Student Transportation                       | 1,972            | 10,113           | 10,282           | 168             | 1.7%          |            |
| <b>00000000 - Local Total:</b>                      | <b>1,845,327</b> | <b>2,144,894</b> | <b>2,368,444</b> | <b>223,549</b>  | <b>10.4%</b>  | <b>189</b> |
| 10000000 - CRF Grants                               |                  |                  |                  |                 |               |            |
| 00 - Expense Program Summary                        |                  |                  |                  |                 |               |            |
| 00 - PreK-Grade 12                                  |                  |                  |                  |                 |               |            |
| 1300 - Vocational Education                         | 1,565            | 0                | 0                | 0               | 0.0%          |            |
| <b>10000000 - CRF Grants Total:</b>                 | <b>1,565</b>     | <b>0</b>         | <b>0</b>         | <b>0</b>        | <b>0.0%</b>   |            |
| 30000000 - State Grants                             |                  |                  |                  |                 |               |            |
| 00 - Expense Program Summary                        |                  |                  |                  |                 |               |            |
| 00 - PreK-Grade 12                                  |                  |                  |                  |                 |               |            |
| 1300 - Vocational Education                         | 10,501           | 110,451          | 20,502           | -89,948         | -81.4%        |            |
| 2200 - Support Services - Instruction               | 0                | 37,500           | 0                | -37,500         | -100.0%       |            |
| <b>30000000 - State Grants Total:</b>               | <b>10,501</b>    | <b>147,951</b>   | <b>20,502</b>    | <b>-127,448</b> | <b>-86.1%</b> |            |
| 40000000 - Federal Grants                           |                  |                  |                  |                 |               |            |
| 00 - Expense Program Summary                        |                  |                  |                  |                 |               |            |
| 00 - PreK-Grade 12                                  |                  |                  |                  |                 |               |            |
| 1300 - Vocational Education                         | 5,254            | 120,868          | 55,297           | -65,571         | -54.3%        |            |
| 2100 - Support Services - Students                  | 18,475           | 36,525           | 0                | -36,525         | -100.0%       |            |
| 2200 - Support Services - Instruction               | 191,686          | 136,485          | 77,550           | -58,935         | -43.2%        |            |
| 5500 - SubGrants                                    | 11,886           | 14,090           | 12,790           | -1,300          | -9.2%         |            |
| <b>40000000 - Federal Grants Total:</b>             | <b>227,301</b>   | <b>307,968</b>   | <b>145,637</b>   | <b>-162,331</b> | <b>-52.7%</b> |            |
| <b>5014 - Windham Regional Career Center Total:</b> | <b>2,084,694</b> | <b>2,600,814</b> | <b>2,534,583</b> | <b>-66,231</b>  | <b>-2.5%</b>  | <b>194</b> |

**WSESD Total Expenditures: 51,020,591 56,026,750 60,293,834 4,267,084 7.6% 194**