

## WCSU PROPOSED FISCAL YEAR 2014 BUDGET Proposal

11/16/2012 Draft

	FY12 Actual	FY 2013 Adopted Budget	FY 2014 <b>Proposed Budget</b>	\$ Change 14 vs 13	% Change 14 vs 13
<b><u>Superintendent's Office Administration and Support of Instruction</u></b>					
<b>REVENUES</b>					
Interest Income	767	0	<b>200</b>	200	
Erate Grant	4,800	5,000	<b>6,000</b>	1,000	20.0%
Assessments					
Brookline (combined into NewBrook)	0	0	<b>0</b>	0	
Dover Assessment	42,683	50,386	<b>57,077</b>	6,691	13.3%
Jamaica Assessment	36,516	39,502	<b>51,412</b>	11,910	30.1%
Marlboro Assessment	49,605	51,646	<b>56,413</b>	4,767	9.2%
NewBrook Assessment	89,996	89,584	<b>107,360</b>	17,776	19.8%
Stratton Assessment	9,064	8,465	<b>8,317</b>	-148	-1.8%
Townshend Assessment	57,364	57,137	<b>55,948</b>	-1,189	-2.1%
Wardsboro Assessment	38,847	40,207	<b>43,095</b>	2,888	7.2%
Windham Assessment	9,712	9,170	<b>10,585</b>	1,415	15.4%
Winhall Assessment	35,286	39,502	<b>0</b>	-39,502	-100.0%
Leland & Gray UHS Assessment	238,910	249,001	<b>252,522</b>	3,521	1.4%
Total General Fund Assessment .....	607,983	634,600	<b>642,728</b>	8,128	1.3%
Total General Fund Revenues	613,550	639,600	<b>648,928</b>	9,328	1.5%

### **EXPENDITURES**

310 AUDIT SERVICES	11,880	10,000	<b>10,000</b>	0	0.0%
OFFICE OF THE SUPERINTENDENT					
100 Professional Salaries	203,415	207,484	<b>213,294</b>	5,810	2.8%
110 Professional Salaries-Technology	0	10,516	<b>0</b>	-10,516	-100.0%
115 Clerical Salaries	31,979	34,360	<b>31,868</b>	-2,492	-7.3%
116 Reserve for Salaries & Benefits	0	0	<b>0</b>	0	
210 Health & Dental Benefits	33,914	38,528	<b>44,321</b>	5,793	15.0%
220 Fica Benefits	17,492	19,420	<b>18,755</b>	-665	-3.4%
221 Disability & Life Ins. & Retirement Benefits	9,446	7,949	<b>9,320</b>	1,371	17.3%
250 Workmen's Comp insurance	918	2,520	<b>2,543</b>	23	0.9%
260 Unemployment insurance	2,027	1,200	<b>1,200</b>	0	0.0%
320 Legal & Professional Services	10,957	7,000	<b>6,000</b>	-1,000	-14.3%

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321 Information System Services	27,216	19,733	<b>22,441</b>	2,708	13.7%
322 Curriculum	96	1,000	<b>1,000</b>	0	0.0%
330 Professional Development	5,215	6,000	<b>6,000</b>	0	0.0%
523 Bond Insurance & Prof. Liability	11,057	9,000	<b>9,000</b>	0	0.0%
530 Telephone	7,864	6,000	<b>6,270</b>	270	4.5%
531 Postage	1,838	3,500	<b>3,500</b>	0	0.0%
540 Advertising	2,625	3,000	<b>3,000</b>	0	0.0%
580 Travel	5,481	8,500	<b>6,000</b>	-2,500	-29.4%
585 Conferences	4,147	5,000	<b>3,000</b>	-2,000	-40.0%
610 Supplies	3,415	3,500	<b>3,500</b>	0	0.0%
730 Equipment	2,292	4,500	<b>2,000</b>	-2,500	-55.6%
810 Dues	4,614	4,400	<b>4,400</b>	0	0.0%
890 Misc. Expenses	0	100	<b>100</b>	0	0.0%
<b>Total Superintendent's Office</b>	<b>386,009</b>	<b>403,210</b>	<b>397,512</b>	<b>-5,698</b>	<b>-1.4%</b>
<b>BUSINESS OFFICE</b>					
115 Salaries (A/P, Payroll, Accountant, HR)	125,426	130,700	<b>134,383</b>	3,683	2.8%
210 Health Insurance & Retirement Benefits	53,509	49,783	<b>61,003</b>	11,220	22.5%
220 Fica Insurance	8,763	9357	<b>10,280</b>	923	9.9%
440 Equipment Repair	0	800	<b>800</b>	0	0.0%
610 Supplies	3,485	3,000	<b>3,000</b>	0	0.0%
730 Equipment	1,903	2,300	<b>3,000</b>	700	30.4%
<b>Total Business Office</b>	<b>193,086</b>	<b>195,940</b>	<b>212,466</b>	<b>16,526</b>	<b>8.4%</b>
<b>BUILDING MAINTENANCE/SERVICES</b>					
423 Property Services - Custodial	2,926	3,250	<b>3,250</b>	0	0.0%
430 Property Services - Maintenance & Repair	2,711	2,000	<b>1,500</b>	-500	-25.0%
440 Rent	14,800	14800	<b>14,800</b>	0	0.0%
622 Electric/Fuel	6,598	8,000	<b>7,000</b>	-1,000	-12.5%
730 Equipment	2,537	2,400	<b>2,400</b>	0	0.0%
<b>Total Custodial/Building Maintenan</b>	<b>29,573</b>	<b>30,450</b>	<b>28,950</b>	<b>-1,500</b>	<b>-4.9%</b>
<b>Total Superintendent Office/Instruction Exp</b>	<b>620,546</b>	<b>639,600</b>	<b>648,928</b>	<b>9,328</b>	<b>1.5%</b>
<b>GENERAL FUND - SURPLUS / (DEFICIT)</b>	<b>-6,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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<b>SPECIAL EDUCATION SERVICES - GRADES K-12</b>					
<b>REVENUE - Local Town Assessments:</b>					
1930 Brookline	0	0	<b>0</b>	0	
Dover	22,925	6,653	<b>40,888</b>	34,235	514.6%
Jamaica	50,220	38,063	<b>103,319</b>	65,256	171.4%
Marlboro	135,798	125,450	<b>112,185</b>	-13,265	-10.6%
Newfane	146,556	146,168	<b>153,666</b>	7,498	5.1%
Stratton	3,912	5,069	<b>6,225</b>	1,156	22.8%
Townshend	95,246	113,751	<b>114,243</b>	492	0.4%
Wardsboro	128,152	120,208	<b>87,177</b>	-33,031	-27.5%
Windham	22,946	14,170	<b>24,899</b>	10,729	75.7%
Winhall	3,912	27,055	<b>0</b>	-27,055	-100.0%
Leland & Gray UHS	273,768	329,093	<b>369,111</b>	40,018	12.2%
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Total Assessments-School Age Spec Ed	883,435	925,680	<b>1,011,713</b>	86,033	9.3%

**EXPENDITURES**

**Speech & Language Teachers-Elementary & High School**

1000 Salary	160,715	119,347	<b>173,159</b>	53,812	45.1%
Benefits-Health, Dental, Disabil. Life Ins.	13,054	9,462	<b>13,949</b>	4,487	47.4%
Reserve for Salary & Benefits	0	1,790		-1,790	-100.0%
Benefits-Fica	11,767	9,130	<b>13,247</b>	4,117	45.1%
Benefits-Workmens Comp	1,182	2,502	<b>2,953</b>	451	18.0%
Benefits-Unemployment	2,089	1,163	<b>1,656</b>	493	42.4%
Professional Development & Travel	4,946	7,000	<b>7,000</b>	0	0.0%
Supplies & Equipment	530	500	<b>1,750</b>	1,250	250.0%
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Subtotal Speech & Language Teachers	194,284	150,894	<b>213,714</b>	62,820	41.6%

**Special Education Teacher Services to Elementary LEA's**

Salary	209,045	211,916	<b>209,232</b>	-2,684	-1.3%
Reserve for Salary & Benefits	0	3,179		-3,179	-100.0%
Health, Dental, Disabil., Life Ins.	39,113	49,636	<b>57,528</b>	7,892	15.9%
Benefits-Workmens Comp	1519	1,907	<b>1,883</b>	-24	-1.3%
Benefits-Unemployment	3299	2,500	<b>2,500</b>	0	0.0%
Social Security	18,821	16,212	<b>16,006</b>	-206	-1.3%
Professional Development	3,918	5,000	<b>5,000</b>	0	0.0%
Professional Services	0	1,100	<b>1,100</b>	0	0.0%
Supplies	196	1,200	<b>1,200</b>	0	0.0%
Travel	3,997	2,230	<b>2,230</b>	0	0.0%
Equipment	1,768	2,000	<b>1,500</b>	-500	-25.0%

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Subtotal Special Ed Teachers - Elem	281,676	296,880	<b>298,179</b>	1,299	0.4%
<b>Special Education Teacher Services to High School LEA's</b>					
Salary	257,122	249,701	<b>244,386</b>	-5,315	-2.1%
Reserve for Salary & Benefits	0	3,746		-3,746	-100.0%
Health, Dental, Disabil., Life Ins.	64,182	66,358	<b>63,831</b>	-2,527	-3.8%
Social Security	15,261	19,102	<b>18,696</b>	-406	-2.1%
Benefits-Workmens Comp	1855	2247	<b>2,199</b>	-48	-2.1%
Benefits-Unemployment	3802	2500	<b>2,500</b>	0	0.0%
Professional Development	280	5,600	<b>5,600</b>	0	0.0%
Professional Services	0	5,000	<b>5,000</b>	0	0.0%
Supplies	0	2,000	<b>2,000</b>	0	0.0%
Travel	190	500	<b>500</b>	0	0.0%
Equipment	0	2,500	<b>1,500</b>	-1,000	-40.0%
Subtotal Special Ed Teachers - High Sch	342,692	359,254	<b>346,212</b>	-13,042	-3.6%
<b>Psychologist Services</b>					
Salary	0	0	<b>0</b>	0	
Health, Dental, Disabil., Life Ins.	0	0	<b>0</b>	0	
Social Security	0	0	<b>0</b>	0	
Professional Development	0	1,000	<b>1,500</b>	500	50.0%
Supplies / Testing materials	4,235	4,500	<b>4,500</b>	0	0.0%
Travel	1,017	1,400	<b>1,400</b>	0	0.0%
Subtotal Psychological Services Exp.	5,252	6,900	<b>7,400</b>	500	7.2%
2420 Salary-Special Ed Coordinator	0	0	<b>0</b>	0	
Reserve for Salary & Benefits	0	632		-632	-100.0%
Salary-Admin. Assistant & Accounta	39,565	42,151	<b>58,379</b>	16,228	38.5%
Benefits-Health, Dental, Disab.Life &	13,875	19,637	<b>28,420</b>	8,783	44.7%
Benefits-Fica	2,822	3,273	<b>4,466</b>	1,193	36.4%
Benefits-Workmens Comp	297	385	<b>525</b>	140	36.5%
Benefits-Unemployment	2,828	1,875	<b>769</b>	-1,106	-59.0%
Information Sys/Prof. Services	747	2,000	<b>11,843</b>	9,843	492.2%
Office Lease	14,800	14,800	<b>14,800</b>	0	0.0%
Audit Expense	12,092	13,000	<b>13,000</b>	0	0.0%
Phone Expense	622	5,000	<b>5,130</b>	130	2.6%
Conference & Travel Expense	2,338	3,000	<b>3,000</b>	0	0.0%
Supplies	3,127	4,000	<b>4,000</b>	0	0.0%

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Equipment & Maintenance	1,556	2,000	<b>1,875</b>	-125	-6.3%
Subtotal Special Ed Admin Services	94,669	111,753	<b>146,207</b>	34,454	30.8%
Total Expenditures	918,573	925,681	<b>1,011,713</b>	86,032	9.3%
SURPLUS/(DEFICIT)	-35,138	0	<b>0</b>	0	
Students Served - Eligible for an IEP		137	<b>131</b>		
Cost per IEP		6,757	<b>7,723</b>		

**WCSU School Age Special Education Program**

Expense Allocation Basis: Teacher FTE based on IEP Service requirements

**FY2014 Proposed Budget**

School	K-12 SLP FTE	K-6 Instruction FTE	7-12 Instruction FTE	K-12 SLP & Instruc. Total FTE	Admin Ratio %
Brookline	0.00	0.00		0.00	0.00%
Dover	0.14	0.27	0.00	0.41	6.17%
Jamaica	0.29	0.75		1.04	15.64%
Marlboro	0.29	0.73	0.13	1.15	15.34%
Newfane	0.54	1.00		1.54	23.16%
Stratton	0.06	0.00		0.06	0.90%
Townshend	0.32	0.83		1.15	17.29%
Wardsboro	0.24	0.25	0.44	0.93	7.37%
Windham	0.08	0.17		0.25	3.76%
Winhall	0.00	0.00	0.00	0.00	0.00%
Leland & Gray UHS	0.69	0.00	3.44	4.13	10.38%
	2.65	4.00	4.00	10.65	100.00%
Avg Student Per Caseload	30.94	13.25	16.00	12.02	

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School	FY12	FY 2013	FY 2014	\$ Change 14 vs 13	% Change 14 vs 13
	Actual	Adopted Budget	Proposed Budget		
	SLP Expense	K-6 Instruction Expense	7-12 Instruction Expense	Admin Expense	Total Alloc. Expense
Brookline	0	0	0	0	0
Dover	11,291	20,127	0	9,471	40,888
Jamaica	23,388	55,909	0	24,023	103,319
Marlboro	23,388	54,418	10,819	23,561	112,185
Newfane	43,549	74,545	0	35,572	153,666
Stratton Assessment	4,839	0	0	1,386	6,225
Townshend	25,807	61,872	0	26,564	114,243
Wardsboro	19,355	18,636	37,867	11,318	87,177
Windham	6,452	12,673	0	5,775	24,899
Winhall	0	0	0	0	0
Leland & Gray UHS *	55,646	0	297,526	15,938	369,111
	213,714	298,179	346,212	153,607	1,011,713
<b>Avg Cost per Student</b>	2,606	5,626	5,326	1,173	=====

\* Dover and Wardsboro LGUHS IEP Services Assessed Directly to LEA's by WCSU (no surcharge for teachers and paras charged to LEA's from LGUHS)

\* Athens and Grafton Students attending LGUHS Assessed Surcharge by LGUHS

**FY12,13 & 14 Local Special Ed Revenue & Expense Budget Allocation**

**Notes:**

**Combined WCSU Special Ed budget includes Speech & Language Pathologist teachers, Special Education Instructors, Director of Special Education and Admin Support Staff**

**The FY2014 Local Special Ed Budget has been assessed to towns based on a prorated share of WCSU staff and resources assigned to each school district. Staff assignments are based on services specified in each student's Individual Education Plan.**

**The FY2014 cost allocation method used is the same method used in FY2012 & 2013.**

**This method of allocating costs is recommended by the WCSU administrative team to align costs with services used at the local school district level and to provide financial incentives to implement best practices in all districts.**

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<b><u>ESSENTIAL EARLY EDUCATION SERVICES - Special Education Pre-School</u></b>					
<b>Local Town Assessment Revenue:</b>					
1930 Brookline	0	0	<b>0</b>	0	
Dover	7,982	19,971	<b>26,563</b>	6,592	33.0%
Jamaica	6,084	13,979	<b>21,003</b>	7,024	50.2%
Marlboro	9,277	20,470	<b>26,254</b>	5,784	28.3%
Newfane - Brookline Joint bd	14,994	31,703	<b>43,859</b>	12,156	38.3%
Stratton Assessment	1,510	2,996	<b>3,398</b>	402	13.4%
Townshend	9,557	20,220	<b>22,856</b>	2,636	13.0%
Wardsboro	6,472	14,229	<b>17,605</b>	3,376	23.7%
Windham	1,618	3,245	<b>4,324</b>	1,079	33.3%
Winhall	5,879	13,979	<b>0</b>	-13,979	-100.0%
Leland & Gray UHS	0	0	<b>0</b>	0	
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Total Assessments	63,373	140,792	<b>165,862</b>	25,070	17.8%

**EXPENDITURES**

1000					
Salary-Teachers & Aides	49,097	104,298	<b>118,777</b>	14,479	13.9%
Reserve for Salary & Benefits	0	6,224	<b>6,442</b>	218	3.5%
Benefits-Health, Dental, Disabil. life Ins.	9,373	17,319	<b>26,470</b>	9,151	52.8%
Benefits-Fica	3,305	7,979	<b>9,086</b>	1,107	13.9%
Benefits-Workmens Comp	368	834	<b>950</b>	116	13.9%
Benefits-Unemployment	538	938	<b>938</b>	-1	-0.1%
Rent	0	900	<b>900</b>	0	0.0%
PD, Services, Travel	2,971	1,800	<b>1,800</b>	0	0.0%
Supplies	1,361	500	<b>500</b>	0	0.0%
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Total 1000 Direct Services	67,014	140,792	<b>165,862</b>	25,070	17.8%
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SURPLUS/(DEFICIT)	-3,641	0	<b>0</b>	0	0
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**FY 2014 Increase in EEE costs reflects the significant needs of students coming into EEE with profound disabilities especially in the area of related service providers.**

**In addition to WCSU program expenses LEAs will be billed directly by outside service providers for Paraeducator services and related services/equipment.**