

HUUSD FY2019 Estimated Revenues, Proposed Expenditures and Estimated Homestead Tax Rates for Discussion

	FY2019 Proposed Budget 12-13-17 Amount	FY18 Budget Amount	
Local Revenue			
TUITION-FROM INDIVIDUALS	\$0	\$28,000	
PK TUITION	\$22,869	\$30,920	7 Students
TUITION-OTHER SCHOOLS	\$290,000	\$252,000	20 students
INTEREST INCOME	\$80,000	\$99,500	
BUS BARN RENTAL INCOME	\$22,890	\$22,328	
BUILDING USE	\$5,000	\$0	
E-RATE	\$11,000	\$11,000	
CO-CURRICULAR-ADMISSION FEES	\$14,000	\$14,000	

	FY2019 Proposed Budget 12-13-17 Amount	FY18 Budget Amount	
State Revenue			
Act 85 (Healthcare) Recapture	(\$102,772)	\$0	
SMALL SCHOOLS GRANT	\$105,907	\$89,196	Estimate-FY18
TRANSPORTATION REIMBURSEMENT	\$422,795	\$460,846	
MAIN STREAM BLOCK GRANT	\$688,255	\$688,255	Estimate
SPECIAL ED REIMBURSEMENT	\$2,650,000	\$2,374,081	Estimate
SPECIAL ED EXTRA-ORDINARY REIMBURSEMENT	\$450,000	\$450,000	Estimate
ESSENTIAL EARLY ED GRANT	\$144,348	\$144,348	Estimate
DRIVERS EDUCATION REIMBURSEMENT	\$5,000	\$5,000	
VOCATIONAL TRANSPORTATION	\$40,000	\$40,000	

	FY2019 Proposed Budget 12-13-17 Amount	FY18 Budget Amount	
Federal Revenue			
FEDERAL FOREST RESERVE	\$2,950	\$10,000	
CFG/SCHOOLWIDE	\$0	\$290,000	Grant Fund
MEDICAID REIMBURSEMENT	\$0	\$53,000	Grant Fund

Prior Year Fund Balance	\$533,959	\$533,959	
	Allocation TBD	FY2016 to Maint Reserve	
Total Local, State and Federal Revenues	\$5,386,201	\$5,596,433	-3.8%
General Fund Expenditures	\$37,233,410	\$36,294,313	2.6%
Education Spending (Expense less Revenue)	\$31,847,209	\$30,697,880	3.7%
Equalized Pupils	1,836.33	1,828.33	0.4%
Education Spending Per Equalized Pupil	\$17,343	\$16,790	3.3%
Yield	\$9,842	\$10,160	-3.1%
Equalized Homestead Tax Rate (ES per EP/Yield)	\$1.76	\$1.65	6.6%
Act 46 Incentive	(\$0.08)	(\$0.10)	-20.0%
Equalized Homestead Tax Rate after incentive	\$1.68	\$1.55	8.3%
Not Limited to 5% since all towns at unified rate of \$1.55 in FY2018 per BJ		\$ 0.13	
\$0.01 on the tax rate is approximately \$200,000			

Moved From General Fund	Options 1	Option -2	Option 3	Option 4
	\$533,959 to MR	\$500,000 TO MR	\$500,000 TO MR	Use full \$997,260
	\$463,301 to Future Budget	Use \$245,360 to offset FY2019 leaving \$251,900 for Future Budget	Use \$497,260 to offset FY2019	towards FY2019 Budget
FY2017 Balance Available of \$997,260	Same as FY2018	Achieves Gov's Cost/EP Target		

	\$5,597,602	\$5,849,502	\$5,849,502
	\$37,199,451	\$37,199,451	\$36,699,451
	\$31,601,849	\$31,349,949	\$30,849,949
	1,836.33	1,836.33	1,836.33
	\$17,209	\$17,072	\$16,800
	2.5%	1.7%	0.1%
	\$9,842	\$9,842	\$9,842
	\$1.75	\$1.73	\$1.71
	(\$0.08)	(\$0.08)	(\$0.08)
	\$1.67	\$1.65	\$1.63
	\$0.12	\$0.10	\$0.07

12/12 AOE Estimate is 1,845.28. Rounding estimate down as we and the AOE review and fine tune the numbers
 Governor's Target is 2.5%

To Be Determined by Legislature-(Use Tax Commissioner Rec)

Harwood Unified Union School District

General Ledger - FY2019 HUUSD Proposed Budget

Fiscal Year: 2017-2018 From Date:7/1/2018 To Date:6/30/2019

FUND / FUNCTION	FY2019 Proposed	FY18 Budget
0010 - GENERAL FUND		
1100 - Regular Education	\$7,928,644.60	\$7,925,053.74
1101 - ELL - English Language Learning	\$45,000.00	\$82,406.02
1102 - Art	\$623,935.37	\$615,720.73
1104 - YATST	\$7,600.00	\$7,600.00
1105 - English	\$956,234.80	\$1,133,660.76
1106 - Foreign Language	\$756,830.74	\$676,636.69
1108 - Physical Education	\$557,077.22	\$556,639.64
1109 - Health Education	\$107,028.46	\$108,463.39
1110 - Technology Education	\$288,873.25	\$292,847.71
1111 - Math	\$1,164,073.15	\$1,052,290.62
1112 - Music	\$745,466.60	\$705,912.39
1113 - Sustainability-Science	\$873,183.40	\$881,359.05
1115 - Social Studies	\$729,290.51	\$748,094.13
1150 - HUB	\$100,657.40	\$121,931.67
1151 - Community Learning Center	\$192,777.40	\$195,560.68
1155 - Next Step	\$175,904.35	\$178,820.15
1157 - Drivers Education	\$128,030.73	\$132,084.71
1200 - Special Education	\$5,335,308.81	\$4,926,212.91
1300 - Vocational	\$214,847.00	\$214,847.00
1400 - Extra Curricular	\$639,413.75	\$674,254.40
2100 - Student Support Services	\$234,314.91	\$393,097.49
2120 - Guidance	\$713,810.30	\$706,816.30
2130 - School Nurse	\$481,593.63	\$436,731.57
2135 - Health Education	\$113,687.29	\$104,466.75
2140 - Psychological Services	\$2,108,852.21	\$1,627,782.24
2150 - Special Education - Speech	\$778,229.84	\$763,359.29
2160 - Occupational Therapy	\$70,000.00	\$66,145.00
2190 - Physical Therapy	\$39,900.00	\$41,905.00
2210 - School Based Inservice	\$13,750.00	\$13,750.00
2220 - Library/Media	\$642,055.05	\$622,246.97
2223 - Technology	\$1,121,494.03	\$1,021,093.33
2229 - Technology Integration	\$64,421.52	\$56,891.89
2310 - Board of Education	\$127,805.00	\$139,495.35
2313 - School Board Treasurer and Auditor	\$1,000.00	\$3,280.00
2321 - Central Office	\$660,700.82	\$691,885.06
2400 - School Administration	\$2,097,654.00	\$1,978,291.39

Harwood Unified Union School District

General Ledger - FY2019 HUUSD Proposed Budget

Fiscal Year: 2017-2018 From Date:7/1/2018 To Date:6/30/2019

FUND / FUNCTION	FY2019 Proposed	FY18 Budget
2420 - Central Office Special Education	\$169,456.53	\$163,821.20
2500 - Short Term Debt	\$94,200.00	\$94,200.00
2510 - Central Office Fiscal Services	\$513,336.18	\$493,493.22
2526 - Financial Audit	\$30,000.00	\$39,700.00
2600 - Operations & Maintenance	\$2,789,809.48	\$2,866,391.69
2700 - Transportation	\$1,433,653.00	\$1,450,653.00
2720 - Field Trips	\$39,500.00	\$39,500.00
2750 - Food Service Transportation of Meals	\$3,854.67	\$3,854.67
3100 - Food Service	\$111,100.00	\$111,100.00
5100 - Long Term Debt Service	\$675,095.00	\$600,006.41
5400 - Transfer to Maintenance Reserve Fund	\$533,959.00	\$533,959.00
0010 - GENERAL FUND Total:	\$37,233,410.00	\$36,294,313.21
Grand Total:	\$37,233,410.00	\$36,294,313.21

End of Report

HUUSD DRAFT 3 Year Maintenance Plan prepared by Ray Daigle (WIP 12-13-2017)				
SCHOOL	PROJECT	FY 2019	FY 2020	FY 2021
Crossett Brook				
	Roof Replacement		250,000	
	HVAC Controls Upgrade (DDC)	90,000		
	Door Access Control	15,000		
	Door Lock Change	20,000		
Fayston				
	Access Control	15,000		
	Roof	20,000		
	Boiler			100,000
Harwood				
	Roof		252,390	223,203
	Carpet and Flooring	40,000	27,000	18,318
	Auditorium HVAC		160,000	
	HVAC Air Handlers 1-6			309,000
	Asbestos Abatement		10,000	
	Boiler Burner Replacement	35,000	35,000	
	Auditorium Fire Curtain Replacement			50,000
	Track			2,000,000
Moretown				
	Drainage	54,315		
	Access Control	8,000		
	Exterior Paint and Repair	50,000		
	Gym Floor			
Thatcher Brook				
	Kitchen Floors		25,000	
	Asphalt Sidewalks	50,000		
	Windows/Storm Windows	10,000	10,000	10,000
	Roof over Front Entrance			
Waitsfield				
	HVAC Upgrades		15,000	
	* Access Control/re-key	15,000		
	Classroom Cabinets	6,000	6,000	
Warren				
	Library Carpet		20,000	
	Roof Drains	5,000		
	Boiler		100,000	
	Flooring	10,000	10,000	10,000
	Main Bathroom Upgrade		30,000	
	Classroom Bathroom and Case work			
Totals		\$443,315	\$950,390	\$2,720,521
Current Balances in Maintenance Reserve				
	HUUSD	\$533,959		
	Moretown	\$16,514		
	Waitsfield	\$12,313		
	WSDS	\$294,369		

Summary Of HUUSD Solar Services Agreements				
School (Lessee)	Lessor	16/17 Solar Credits Generated on GMP Bills	90% Payable to Lessor	Net Savings
Crossett Brook Middle School*	Green Lantern	\$48,781.93	-\$43,903.74	\$4,878.19
Thatcher Brook Primary School	Village of Waterbury	\$39,252.57	-\$35,327.32	\$3,925.26
Waitsfield Elementary School	Town of Waitsfield	\$10,042.82	-\$9,038.53	\$1,004.28
Warren Elementary School	Town of Warren	\$19,168.80	-\$17,251.92	\$1,916.88
Totals		\$117,246.12	-\$105,521.51	\$11,724.61
Includes buyout option in year 7(2020) \$263,980, 15(2028) \$202,152 and year 20(2033) \$146765				