



Annual Report & FY20 Budget Book

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WARNING
ADDISON CENTRAL SCHOOL DISTRICT
ANNUAL MEETING
FEBRUARY 26, 2019

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 26, 2019 at 7:00 PM, to transact the following business:

ARTICLE 1: To elect the following officers: a) A Moderator b) A Treasurer c) A Clerk

ARTICLE 2: To hear and act upon the reports of the school district officers.

ARTICLE 3: To see if the voters of the Addison Central School District will vote to authorize its Board of Directors, under 16 VSA 562 (9), to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year.

ARTICLE 4: To do any other business proper to come before said meeting.

PUBLIC INFORMATION HEARING
FEBRUARY 26, 2019

The legal voters of the Addison Central School District are hereby warned to meet at the Middlebury Union High School in Middlebury, Vermont on Tuesday, February 26, 2019 at 7:00 PM, for a Public Information meeting to discuss Australian Ballot articles warned for vote on Tuesday, March 5, 2019.

Hearing will take place immediately following adjournment of the Annual Meeting of said Addison Central School District.

Linda J. Barrett, Clerk
Addison Central School District

Peter Conlon, Chair
Addison Central School District

The 2018 Addison Central School District Annual Report will be available in the following manner: <http://www.acsdvt.org/domain/30> (Departments/Finance) or call 802-382-1274 to request a copy.

WARNING
ADDISON CENTRAL SCHOOL DISTRICT
SPECIAL MEETING
MARCH 5, 2019

Member Districts are Bridport, Cornwall, Middlebury, Ripton, Salisbury, Shoreham, Weybridge

The legal voters of the Addison Central School District are hereby warned to meet at the following polling places on March 5, 2019 to vote by Australian Ballot on the following article(s) of business:

<u>District</u>	<u>Location</u>	<u>Polling Hours</u>
Bridport	Bridport Community/Masonic Hall	7:00 AM-7:00 PM
Cornwall	Cornwall Town Hall	7:00 AM-7:00 PM
Middlebury	Middlebury Town Office (77 Main St)	7:00 AM-7:00 PM
Ripton	Ripton Community House	7:00 AM-7:00 PM
Salisbury	Salisbury Town Office	8:00 AM-7:00 PM
Shoreham	Shoreham Town Office	7:00 AM-7:00 PM
Weybridge	Weybridge Town Clerk's Office	7:00 AM-7:00 PM

ARTICLE 1: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to expend \$37,794,916 which is the amount the ACSD school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,473.81 per equalized pupil. This projected spending per equalized pupil is 3.35% higher than spending for the current year.

ARTICLE 2: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to appropriate \$123,801 of the FY 2018 Unassigned Fund Balance (estimated at \$123,801) to the ACSD Capital Reserve Fund?

ARTICLE 3: To elect five (5) school directors from the nominees to serve on the Addison Central School District Board for the following terms:

Three (3) who are residents of Middlebury for a three-year term.

One (1) who is a resident of Ripton for a three-year term.

One (1) who is a resident of Weybridge for a three-year term.

Ballots shall be commingled and counted at Middlebury Union High School by representatives of the Boards of Civil Authority of the member town school districts under the supervision of the District Clerk of Addison Central School District.

Linda J. Barrett, Clerk
Addison Central School District

Peter Conlon, Chair
Addison Central School District

ADDISON CENTRAL SCHOOL DISTRICT ANNUAL MEETING and PUBLIC HEARING

Minutes of February 27, 2018

The legal voters of the Addison Central School District met at the Middlebury Union High School, Middlebury, Vermont, to transact the following business. The meeting was called to order at 7:00 P.M. by Peter Conlon, Board Chair. The Board members and administrators were introduced.

ARTICLE 1: To elect the following officers: a) A Moderator b) A Treasurer c) A Clerk
Ruth Hardy/Mary Gill nominated James Douglas for Moderator. Motion passed. Douglas continued meeting.

Peter Conlon/Mary Gill nominated Michelle Warren for Treasurer. Motion passed.

Lorraine Morse/Mary Gill nominated Linda Barrett for Clerk. Motion passed.

ARTICLE 2: To hear and act upon the reports of the school district officers. There were no questions or discussion.

ARTICLE 3: To see if the voters of the Addison Central School District will vote to authorize its Board of Directors, under 16 VSA 562 (9), to borrow money by issuance of bonds or notes not in excess of anticipated revenue for the school year. Motion was made and seconded to approve Article 3. Motion passed.

ARTICLE 4: To do any other business proper to come before said meeting.

Peter Conlon recognized and thanked outgoing board members Nick Causton, Jason Duquette-Hoffman, and Ruth Hardy. There was no other business.

Leonard Barrett/William Lawson moved, "To adjourn". Motion was passed. Meeting was adjourned at 7:07 P.M.

PUBLIC INFORMATION HEARING was held immediately following the Annual Meeting.

Ruth Hardy gave a presentation of the proposed budget. Discussion ensued.

Peter Conlon recognized the school director candidates that were present. Margaret

“Peg” Martin and Davina Desmarais introduced themselves and spoke of their backgrounds and interest in serving on the Board.

Voters were reminded to go to their polling places on March 6, 2018 to vote by Australian ballot.

The Public Information Hearing ended at 8:53 P.M.

MARCH 6, 2018 – ADDISON CENTRAL SCHOOL DISTRICT SPECIAL MEETING –
Results of Australian Ballot Voting:

ARTICLE 1: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to expend \$36,762,479 which is the amount the ACSD school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,907.29 per equalized pupil.

VOTES CAST: 2242 YES= 1674 NO= 523 SPOILED= 0 BLANK= 45

ARTICLE 2: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to appropriate \$823,673 of the FY 2017 Unassigned Fund Balance (estimated at \$1,523,673) to the ACSD Capital Reserve Fund?

VOTES CAST: 2242 YES= 1694 NO= 459 SPOILED= 0 BLANK= 89

ARTICLE 3: Shall the voters of the Addison Central School District vote to authorize the ACSD school board to authorize disbursement from an Education Reserve Fund for the Addison Central School District, and appropriate \$500,000 of the FY 2017 Unassigned Fund Balance (estimated at \$1,523,673) to said Fund?

VOTES CAST: 2242 YES= 1679 NO= 456 SPOILED= 0 BLANK= 107

ARTICLE 4: Shall the voters of the Addison Central School District vote to authorize the ACSD School Board to create and authorize disbursement from a Health Care Reserve Fund for the Addison Central School District, and appropriate \$200,000 of the FY 2017 Unassigned Fund Balance (estimated at \$1,523,673) to said Fund?

VOTES CAST: 2242 YES= 1684 NO= 460 SPOILED= 0 BLANK= 98

ARTICLE 5: To elect four (4) school directors from the nominees to serve on the Addison Central School District Board for the following terms:

Two (2) who are residents of Middlebury for a three-year term.

One (1) who is a resident of Cornwall for a three-year term.

One (1) who is a resident of Shoreham for a three year term.

VOTES CAST: 2236

MIDDLEBURY 3-YR TERM:	DAVINA DESMARAIS	1626
MIDDLEBURY 3-YR TERM:	MARGARET "PEG" MARTIN	1842
CORNWALL 3-YR TERM:	PETER CONLON	1754
SHOREHAM 3-YR TERM:	JORI JACOBET	1574

Respectfully submitted,
Linda J Barrett, ACSD Clerk

Preface

The FY20 Budget Book has three sections: Introductory, Financial, and Informational.

The Introductory Section provides an overview of our work to establish a strong fiscal foundation for our unified school district. It details the current fiscal and educational objectives of the Addison Central School District, and provides a context of the FY20 budget environment.



The Financial Section details the components of the budget and explains in detail what elements of the budget can be controlled locally and what elements are determined by the State of Vermont. The final budget rests on a State delivered formula and determined parameters including the Common Level of Appraisal (CLA) and the Equalized Pupil Number. As the narrative explains, unanticipated changes to the Equalized Pupil Number can change the tax rate significantly as can changes in the CLA.



The Informational Section provides details about budget histories of the Addison Central School District and its attendant local school budgets, as well as enrollment in a historical context.

Please share any thoughts or comments on the FY20 Budget Book with the Superintendent's Office.

Introductory Section

Addison Central School District Board of Directors



(Left to Right) Mary Cullinane, Suzanne Buck, Peter Conlon (Board Chair), Jen Nuceder, Jori Jacobeit, Steve Orzech, Perry Hanson, Victoria Jette, Lorraine Morse, Davina Desmarais, James Malcom, Mary Gill, Peg Martin

Addison Central School District Administration

Peter Burrows, Superintendent
Vicki Wells, Assistant Superintendent of Student Services
Caitlin Steele, Director of Teaching and Learning
Brittany Gilman, Business Manager
Will Hatch, Director of Technology

ACSD School Leadership

William Lawson, MUHS Principal
Catherine Dieman, MUHS Assistant Principal
Kristin Holsman-Francoeur, MUMS Principal
Amy Pyfrom, MUMS Dean of Students
Steven Lindemann, Mary Hogan Interim Principal
Jenny Urban, Mary Hogan Dean of Students
Jennefer Paquette, Bridport Principal
Jennifer Kravitz, Cornwall Principal
Tracey Harrington, Ripton Principal
Fernanda Canales, Salisbury Principal
Michael Lenox, Shoreham Principal
Christina Johnston, Weybridge Principal



District Vision and Mission

Addison Central Supervisory Union engaged in a year-long strategic planning process in 2014-2015, to provide a vision and direction for our work. The 2015-2020 ACSU Strategic Plan laid out a roadmap for continued improvement in three foundational goals outlined below. The Addison Central School District continues the work of the ACSU Strategic Plan as we complete year three of our authorization process to become an International Baccalaureate World District.

OUR VISION

All students will reach their full academic potential and be prepared for success as engaged citizens.

OUR MISSION

Our mission is to provide an innovative, rigorous, and supportive educational community that inspires a passion for learning and cultivates empathy and responsibility.

ACSD Foundational Goals

Operational and Educational Systems

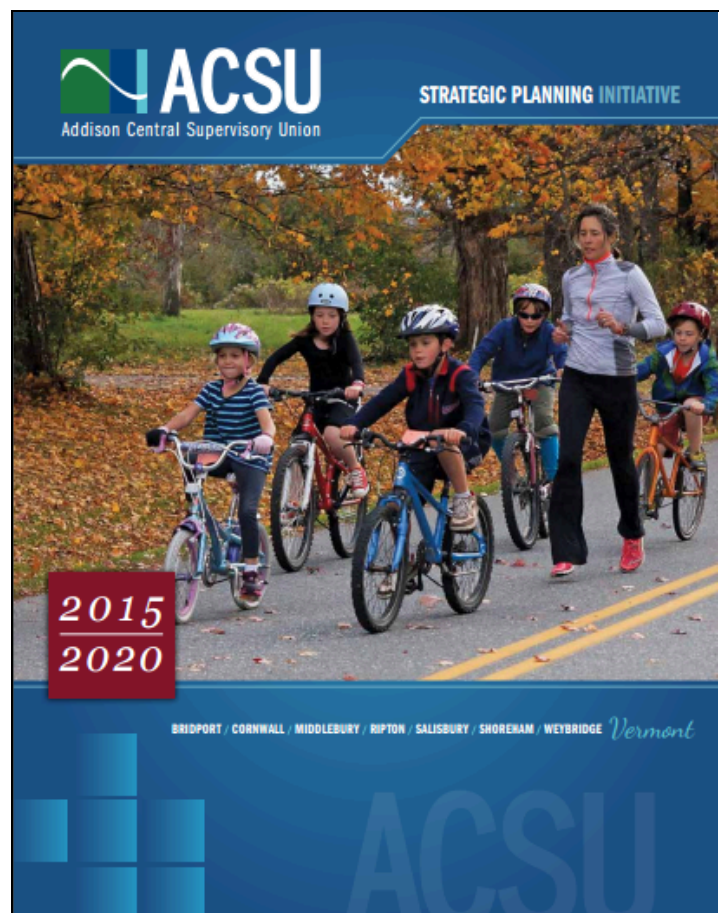
Develop operational and educational systems to support learning for all students.

Educational Success

Build a culture of innovation and continuous improvement that personalizes learning experiences, provides equitable opportunities, and results in high expectations and achievement for all students.

Community

Engage community to improve outcomes for all students.



Message from the Superintendent

In our third unified budget as ACSD, we continue to leverage the collaboration and efficiency of working together as a single organization to innovate and support success for all students. This budget reflects significant investment in staffing and professional development that we believe will have the greatest impact on student success across all of our schools. We have invested in both systems of support to promote whole child wellness as well as International Baccalaureate development to realize our vision of personalization and student engagement for every student in ACSD.



We continue to wrestle with declining enrollment as do most districts in Vermont, and benefit this year from work we did in decreasing expenditures within the FY19 budget. This FY20 budget maintains critical staffing and services and allows for continued investment in facilities and technology needs to support a stronger tech and building infrastructure. We continue to consider different ways to address deferred maintenance to ACSD facilities that was identified in our recent facilities audit. The ACSD Board's work on the Facilities Master Plan, to be completed at the end of this academic year, will have a significant impact on our direction as we create a long-term plan to guide investment in our schools.

We are grateful to our entire community for your support and involvement in all of our schools. It is what makes ACSD such an inspired educational community. We realize that we won't move forward and provide the best for our students without everyone in ACSD working together, celebrating our strengths and addressing our challenges to focus singly on making sure that every student under our care is successful.

We look forward to continuing to be strong fiscal agents while providing the best educational experiences to our students.

Sincerely,
Peter Burrows, Superintendent
Addison Central School District

Message from the ACSD Board Chair

The Addison Central School District Board of Directors has put forth a 2019-2020 budget that continues an effort to contain cost increases, but maintain current programs and supports for students. The proposed budget represents a 1.90 percent increase in local education spending. This comes despite significantly higher percentage increases in the cost of providing health insurance to our employees and in transportation for students.

The budget proposal represents few changes in programs, staffing, and supports for students. After significant changes in last year's budget cycle, including a high number of veteran staff retiring, the district was well positioned to absorb the higher costs that were out of the district's control, such as health insurance and busing. The proposed spending plan supports the district's continued progress on becoming an IB World Schools system, as well as many other initiatives designed to improve equity and provide value for taxpayers.

While the proposed budget represents spending for one year, the ACSD board is currently looking several years ahead, notably on developing a Facilities Master Plan that will look at our present configuration of students, our school building needs, student population trends and other factors. The goal is to develop a document that will guide our district many years into the future. Many community members have already participated in three forums held in the fall, and that input has been valuable as the Board works on a master plan outline that will be the focus on upcoming forums this winter and spring. Other input includes technical analysis of our facilities, the ACSD Strategic Plan, the continued implementation of IB and state driven changes.

The 2019-2020 budget proposal is the third as a unified district. The ACSD Board is grateful for the support our seven towns have shown for our work and our school system. We look forward to your continued support on Town Meeting Day. Thank you.

Peter Conlon, Board Chair
Addison Central School District

Executive Summary

This is the third budget for Addison Central School District. While the first budget maintained staffing at prior year levels to minimize disruption, last year's budget responded to declining enrollment across the district. Over the course of this year, the Steering Committee took on the monumental task of developing a Facilities Master Plan. The plan is informed by the ACSD Strategic Plan and our transition to becoming an International Baccalaureate World District. The Facilities Master Plan will ensure that investments in our buildings support student learning objectives. The ACSD Board has recognized the enrollment challenges facing the District, and wants to be deliberate in the investigation and planning work to identify the best long-term solutions for our students, our schools, and our community.

As a result of the work taking place on the Facilities Master Plan, the proposed FY20 budget reflects a desire to maintain current levels of service district-wide. The plan will help to guide the Board during future budget years and will provide recommendations for Board consideration. As it is not yet completed, it is prudent to maintain stability at this time, which will strengthen our ability to implement such recommendations.



Early development and presentation of the budget was made challenging by the delay of equalized pupil information, which is normally received by December 15. However, due to incomplete census information statewide, initial estimates of this figure were not received until December 19, with several revisions following that date. The equalized pupil figure is key to predicting the

eventual tax rate, as well as analyzing historical budget data.

This proposed budget includes net local education spending of \$31,428,752, a 1.90% increase, and an education cost per equalized pupil of \$17,473.81, a 3.35% increase.

There remain multiple unknown variables that will affect final figures and ultimately our tax rate:

- Locally, new health care plans went into effect on January 1, 2018. These plans include health reimbursement accounts (HRAs) for most of our employees. FY19 is the first full year of HRA usage, so we have not yet been able to identify average usage.
- Federal funding revenue via Title 1 & Title 2A grants are not awarded until Spring 2019. Budget figures are based on estimates.
- The State legislature has the ability to adjust the property yield rate to adjust tax revenue throughout the legislative session. Yield reductions increase tax rates.
- Special education costs and associated reimbursements are based on eligible expenses actually incurred in FY20. We projected cost and revenue based on our expected student population next year.

We have a \$123,801 in undesignated fund balance from FY18. We propose that this balance be transferred to the Capital Reserve Fund.

The proposed FY20 budget results in a projected district wide tax rate of \$1.5783, a .0040 cent (0.25%, less than one cent) increase over last year. This rate includes the \$0.6 merger incentive from the State but does not include Common Level of Appraisal (CLA) adjustments for each Town. Town specific tax rates adjusted for CLA can be found on page 22.

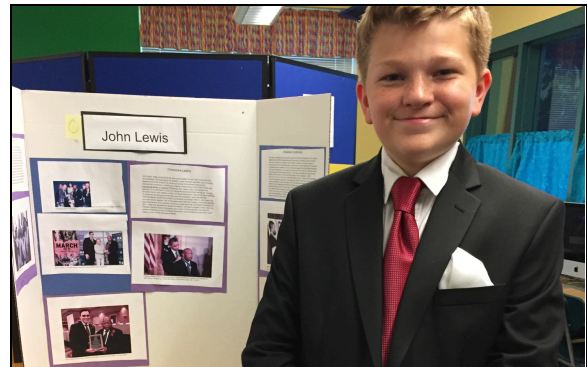


Budget Presentation Overview

We are continuing to work to make the budget more accessible and transparent. This will also help us to glean meaningful longitudinal data year over year as a unified district. The budget is presented in the following areas:

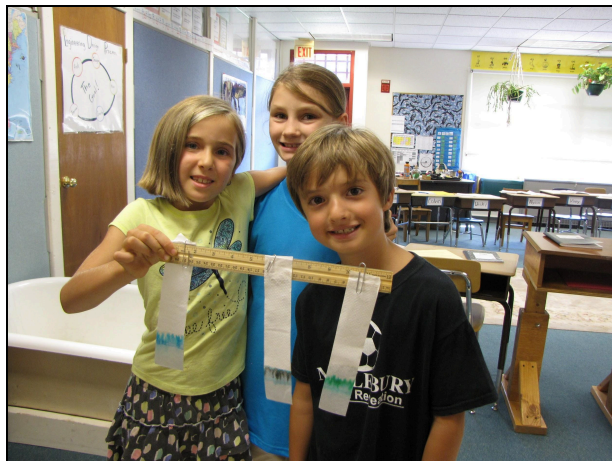
Total Budget vs. Local Budget

Prior to 2017-18, budget reports only included local expenditures and revenues. The first page of the Financial Section provides ACSD's total budget which includes expenditures and revenues of all local, state, federal, and other sources. The bottom line result continues to be our Net Local Education Spending amount.



Centralized Line Items

Unification provided the opportunity to centralize like expenditures across schools to increase efficiency and leverage each taxpayer dollar to its maximum use. Facilities, technology, professional development, and curriculum have been centralized over the course of the past two years.



School Cost Center Budgets

Each school operates as a cost center controlled by the principal within our single budget. We have provided each school's budget in a form similar to what you used to see in local annual reports. All school cost center budgets are significantly less than prior to unification. This is due to the removal of ACSU assessments and the four major centralized functions noted above.

Contingency

We continue to carry a line item for unexpected expenditures as we have made considerable efforts to budget each line item as close to the anticipated cost as

possible. However, unanticipated items still occur, and having a small contingency provides for those items without having to freeze spending in other areas.

Grant information

We have included a brief description and the total amount of IDEA, Title 1, and Title 2A grants within this book to provide detail on where this money comes from and how it is used.

Graphs & Charts

We have included various graphs and charts to provide visual relationships as well as spreadsheets with the numerical data.

Historical & Comparative Analyses

The last section of this book presents historical and comparative information about our schools. This section will continue to expand over time.



FY20 Budget Process and Timeline

9/17/18	Provide budget drivers to Finance Committee, discuss budget parameters
10/15/18	Provide budget drivers to ACSD Board, discuss budget parameters
10/15/18	Special education service plans and draft budget complete
11/18/18	Review budget environment and known fixed costs with full Board
12/1/18	State issues yield rates
12/3/18	Principal presentations to Board, budget environment update
12/15/18	Statutory deadline for release of equalized pupil count
12/17/18	Present to ACSD board: Budget Draft #1
12/19/18	First iteration of equalized pupil count received
12/24/18	State issued Common Level of Appraisal
1/7/19	Distribute draft budget book, present Budget draft #2
1/14/19	Present to ACSD board: Budget draft for approval
2/4/19	Final update and presentation of budget book



FY20 Budget Drivers

Declining Enrollment

Declining enrollment continues to be a concern, both statewide and within ACSD. Forecasts through FY26 predict a decrease of 76 students. The Facilities Master Plan will provide recommendations as to how to best respond to such a decrease.

Wages and Benefits

Wages and benefits account for over 75% of ACSD's total budget. Most of these costs are contractual, fixed costs which cannot be adjusted. In addition, health insurance premiums are set to increase approximately 11% in FY20. Part of this increase was able to be offset by savings from early retirements at the end of FY18. We continue to budget for 60% usage of Health Reimbursement Accounts (HRAs) as we have not yet completed a full year with the new plans to provide us with better estimations. Beginning in FY21, health benefits for all school employees will be bargained at the state level, so future benefit structures are unknown.



Local Revenue Increases

Projected increases in local revenue are helping to reduce the effect of expenditure increases on education spending. Both tuition revenue and special education excess cost revenue are expected to increase substantially (approximately \$180,000 and \$150,000, respectively).

Health Care Recapture

The legislature passed Act 85 in 2017, which directed the Agency of Education (AOE) to calculate the projected amount of savings for each supervisory union or district in accordance with a formula and to deduct those amounts from the education payments made in the second half of FY18 and in FY19 as follows: 65% of the amount in FY18; 35% of the amount in FY19. The reduction in FY19 was approximately \$166,000 for ACSD. Moving into FY20, ACSD will no longer see that reduction in revenue.

ACSD Budget Administration

ACSD utilizes Tyler Technologies' Infinite Visions software for financial management. Each school and centralized department (technology, facilities, professional development, curriculum) is a cost center within our unified budget system. Principals or department heads are responsible for all purchasing within their cost center while complying with ACSD's procurement procedures. Invoices are received and approved at each school or department and then forwarded to the ACSD finance team for payment. In 2018, the Agency of Education placed an RFP (Request for Proposal) to software vendors in an attempt to secure a state contract for financial software. Also in 2018, the General Assembly required SUs/SDs to use the same school financial management system, as selected by the state (2018 Spec. Sess. Acts and Resolves No. 11, Sec. E.500.1). The state has chosen Power School's eFinancePlus as the financial software platform. The software will be hosted at the state level, and will assist in implementing the new required chart of accounts. In FY20, ACSD will begin utilizing eFinancePlus. Conversion costs and two years of maintenance fees will be covered by the state, resulting in a savings of approximately \$30,000 for ACSD in the upcoming fiscal year.

The ACSD finance team consists of:

Brittany Gilman, Business Manager

Manages the overall finance and accounting services of the district

Kathy Roberts, Assistant Business Manager

Assists in the overall finance and accounting services of the district, financial management of all grant funds and special education

Gail Leach, Human Resources Coordinator

Manages human resources for the district including hiring, benefits, etc; payroll backup

Kristen Laflam, Payroll Coordinator

Coordinates and processes employee payroll

Elaine Chiarillo, Finance Staff

Performs finance and accounting services including out of district tuition billing, accounts receivable, monitoring cash flows, and general ledger reconciliation

Melissa Harrison, Finance Staff

Performs all aspects of accounts payable

Bill Waller, Finance Staff

Performs finance and accounting services including insurance, transportation, and food service management.

Financial Section

Year to Year Budget Summary

Expenditures		FY19 Budget	FY20 Proposed	% Change
	Student Instruction	22,167,807	22,885,869	3.24%
	Special Education	5,828,171	6,051,621	3.83%
	Universal Pre-K	490,050	483,264	-1.38%
	Technical/Career Center Education	1,161,058	1,108,509	-4.53%
	Transportation	861,328	872,306	1.27%
	Facilities	1,548,737	1,505,538	-2.79%
	Technology	990,462	1,085,224	9.57%
	District Office Administration	1,111,043	1,124,450	1.21%
	Professional Development	307,260	302,210	-1.64%
	Curriculum	266,855	373,087	39.81%
	Board of Education	490,734	509,490	3.82%
	Debt Service	342,191	332,956	-2.70%
	Contingency	310,000	310,000	0.00%
Cost Neutral Expenditures	State Grants	14,500	15,000	3.45%
	Consolidated Federal Program	632,787	618,247	-2.30%
	Other programs (Medicaid, EPSDT)	204,696	162,538	-20.60%
	Special Funds	34,800	54,607	56.92%
Separately Warned Articles		36,762,479	37,794,916	2.81%
	Special Article - HRA Reserve Fund	200,000	-	-100.00%
	Special Article - Ed Reserve Fund	500,000	-	-100.00%
	Special Article - Capital Reserve Fund	823,673	123,801	-84.97%
	Total Expenditures	38,286,152	37,918,717	-0.96%
Revenues	Local	817,856	1,177,794	44.01%
	State	3,847,549	3,754,524	-2.42%
	Federal	1,168,856	1,216,701	4.09%
	Other	250,996	217,145	-13.49%
	State Health Care Recapture	-166,417	0	100.00%
		5,918,840	6,366,164	7.56%
	Prior Year Fund Balance	1,523,673	123,801	-91.88%
	Total Revenues	7,442,513	6,489,965	-12.80%
Total Local Education Spending		30,843,640	31,428,752	1.90%
	Equalized Pupils	1,824.28	1,798.62	-1.41%
	Ed Spending/Eq Pupil	16,907.29	17,473.81	3.35%

Year to Year Budget Summary Notes

Most of the components in the budget summary have expanded sections with additional information. The items below summarize major changes in the few line items that do not have an expanded section.

Expenditures

Universal Pre-K: Based on an estimated number of students attending partner programs

Technical Center: Increase in tuition; reduce six semester average enrollment by approximately 5.8FTE

Other aid (Medicaid, EPSDT): Based on estimated receipts, which has been declining over time; intended to be a cost neutral expenditure; cost shifting from Medicaid/EPSDT to other grant funds

Special Funds: Based on estimated receipts; cost neutral expenditure

Revenue

Local: Approximately \$180,000 increase in tuition based; approximately \$150,000 increase in special education excess cost billing

Other: Expiration of Healthcare Recapture (\$166,000)



FY20 Tax Calculation

Our total Local Education Spending amount of \$31,428,752 is the first and only figure used in calculating our tax rate that we have control over. The other components in the formula are supplied by the Tax Department or Agency of Education.

All figures are subject to changes by the State Legislature

Projected Property Yield:	\$10,666
Projected Income Yield:	\$13,104
Projected Non-residential rate:	\$1.58
Projected Spending Threshold:	\$18,311
ACSD Equalized pupils:	1,798.62

ACSD Tax Rate Calculation

Local Education Spending	\$31,428,752
Divided by Equalized Pupils	$\div 1,798.62$
Education Spending / Equalized Pupil	\$17,473.81

Education Spending / Equalized Pupil	\$17,473.81
Divided by the Property Tax Yield	$\div \$10,666$
Equalized District tax rate	\$1.6383

Equalized District tax rate	\$1.6383
Less the consolidation incentive	- \$0.06* *incentive decreases \$.02 each year*_
Estimated District tax rate	\$1.5783 (pre CLA adjustment)

.0040 (less than 1 cent) cent increase over last year

The estimated District tax rate is divided by each Town's Common Level of Appraisal (CLA) as set by the VT Department of Taxes to determine each Town's estimated tax rate.

<u>Town</u>	<u>ACSD Tax Rate</u>	<u>CLA (FY20)</u>	<u>Estimated Town Tax Rate</u>
Bridport	\$1.5783	99.10%	\$1.5926
Cornwall	\$1.5783	95.76%	\$1.6482
Middlebury*	\$1.5783	***	\$1.5783
Ripton	\$1.5783	90.07%	\$1.7523
Salisbury	\$1.5783	96.96%	\$1.6278
Shoreham	\$1.5783	99.41%	\$1.5876
Weybridge	\$1.5783	98.15%	\$1.6080

***The town of Middlebury is currently conducting a reappraisal expected to be completed in April of 2019, which will affect the town tax rate. For estimation purposes, the ACSD tax rate will be used.

General Fund Detail

The following sections provide more detail for each component on the Total Budget Summary page. The Vermont Agency of Education provides standards for the classification of costs. The table below summarizes our costs across ACSD by AOE defined function codes as opposed to by school. These are broken down in more detail below.

Student Instruction - \$22,885,869

Student Instruction includes classroom instruction and all associated support services located within each school cost center as well as shared personnel and/or their materials that are district wide. This includes our English Language Learner teachers as well as supplies for all rural school shared personnel. These supplies were centralized to allow for easier bulk purchasing by teachers.



School Cost Centers Summary - All Schools

Account	FY19 Budget	FY20 Proposed	% Change
1100 - Direct Instruction	13,165,835	14,120,484	7.25%
1101 - Interdisciplinary	3,257	1,484	-54.43%
1102 - Art	10,349	11,574	11.84%
1103 - Band	27,041	27,917	3.24%
1104 - Choir	10,938	14,148	29.35%
1105 - English	16,928	17,183	1.51%
1106 - Foreign Language	16,368	19,694	20.32%
1107 - Driver Education	11,505	9,538	-17.10%
1108 - Physical Education	15,342	15,343	0.00%
1110 - Tech Education	13,850	13,850	0.00%
1111 - Math	18,159	22,159	22.03%
1112 - Health Education	1,289	1,289	0.00%

1113 - Science	43,658	47,497	8.79%
1115 - Social Studies	10,496	10,721	2.14%
1116 - Community Service	1,100	1,100	0.00%
1117 - Summer School	39,922	39,922	0.00%
1119 - Writing Across the Curriculum	4,500	4,500	0.00%
1120 - Pre-K Program	109,742	139,416	27.04%
1121 - Business Education	7,500	5,750	-23.33%
1122 - Living Arts/Health	6,405	6,350	-0.86%
1123 - Photo/Film/Publication	3,234	3,234	0.00%
1125 - Design Technology	3,325	3,325	0.00%
1126 - Reading Intervention	181	181	0.00%
1127 - Learning Lab	2,639	4,470	69.38%
1194 - Alternative Ed	10,100	0	-100.00%
1196 - Alternative Ed III	50,000	75,000	50.00%
1199 - SPED-Local Reg Ed Portion	766,145	4,800	-99.37%
1300 - Vocational	19,884	0	-100.00%
1400 - Athletics	731,392	724,444	-0.95%
1401 - After School Program	0	5,505	
1410 - Co-Curricular	136,238	136,587	0.26%
2100 - Support Services - Regular Education	167,440	190,248	13.62%
2120 - Guidance	1,299,512	1,353,887	4.18%
2123 - School to Career	77,911	82,589	6.00%
2125 - Prevention	109,014	115,243	5.71%
2130 - Health	415,120	450,285	8.47%
2150 - Speech and Language Pathology	282	41,118	14475.66%
2220 - Media	636,510	652,158	2.46%
2230 - Technology	120,474	94,137	-21.86%
2410 - Administration	2,332,594	2,451,803	5.11%
2600 - Facility Operations	1,345,125	1,514,914	12.62%
2711 - Transportation To & From School	9,000	9,000	0.00%
2720 - Transportation-Field Trips	128,695	127,195	-1.17%
5310 - Fund Transfers to Food Service	50,860	75,290	48.03%
School Cost Center Totals	21,949,860	22,645,333	3.17%

*All vocational costs accounted for in account 1100

**Regular education portion of speech and language pathology, based on estimated student need

Shared Personnel

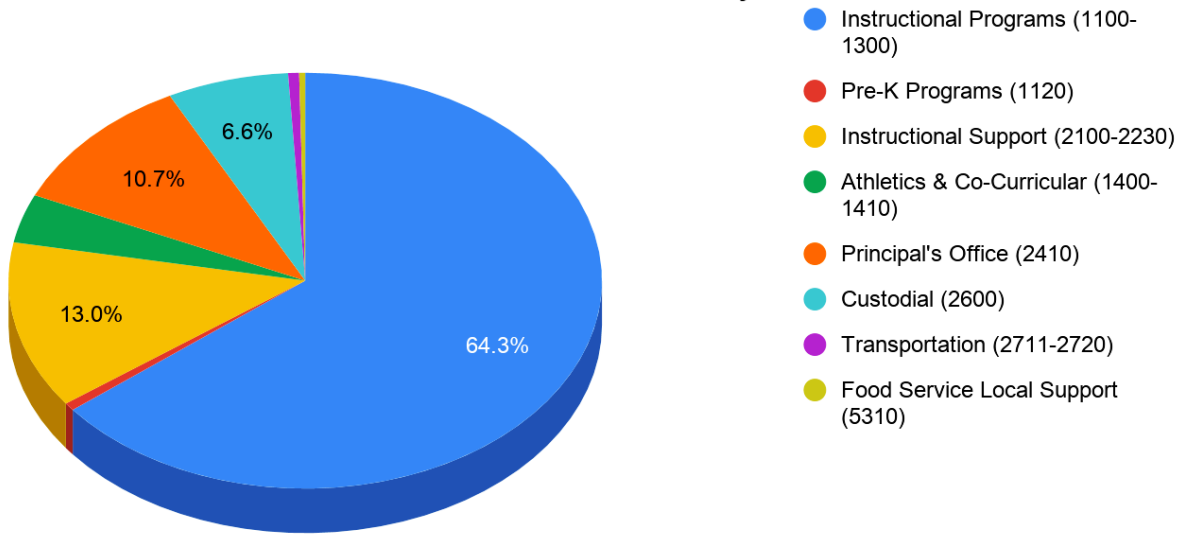
Prior to FY18, these costs were kept in an ACSU shared personnel fund and allocated to schools in a variety of ways. Shared personnel includes our English Language Learner teachers, as well as supplies and equipment for shared personnel in the rural schools.

Description	FY19 Budget	FY20 Proposed	% Change
Salaries & benefits	195,473	212,806	8.87%
ELL Interpreters/Translators	5,000	8,000	60.00%
Supplies	13,074	15,330	17.26%
Equipment	4,400	4,400	0.00%
Total	217,947	240,536	10.36%

Student Instruction Summary

Instructional Programs (1100-1300)	\$14,722,049
Pre-K Programs (1120)	\$139,416
Instructional Support (2100-2230)	\$2,979,665
Athletics & Co-Curricular (1400-1410)	\$866,536
Principal's Office (2410)	\$2,451,803
Custodial (2600)	\$1,514,914
Transportation (2711-2720)	\$136,195
Food Service Local Support (5310)	\$75,290
	\$22,885,869

Student Instruction Summary

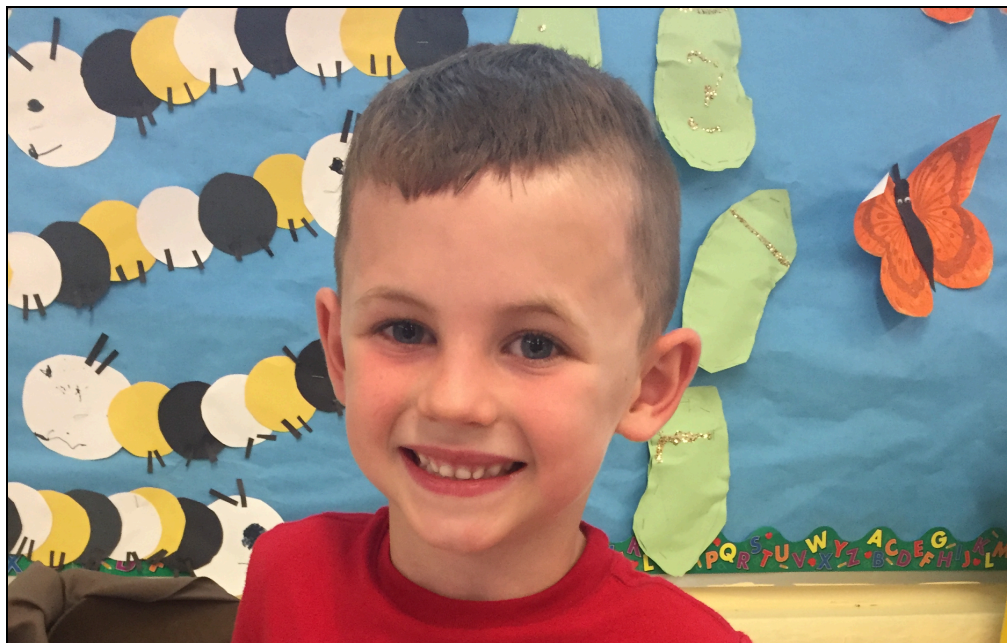


General Fund School Detail

This section separates each school cost center and compares the FY20 Proposed Budget with the FY19 Budget grouped by account function as defined by the AOE. Major changes in account codes are discussed below the budget. The unification and standardization of how and where each school accounts for expenditures continues to be a work in progress, and will continue to evolve as we migrate to the new uniform chart of accounts in FY20.

All school budgets include the following revision:

- Account 1199: In FY19, the regular ed portion of special education personnel and supplies were accounted for in this account. Moving forward, the personnel piece will be included in account 1100, while supplies are still coded to this account.



Bridport Elementary School



We continue to grow and thrive at Bridport Central School. We remain committed to educating the whole child. An essential component of that work is a strong and healthy connection with our families. We have many, and continue to create new traditions at BCS, such as the Fall Fun Run, Thanksgiving Family Meal, Buddies, Gifts for Giving, participating in Community Suppers, and an active Bridport Central School PTO.

The curriculum work at Bridport Central School continues to be focused on understanding and implementing the IB Primary Years Programme (PYP). We continue to learn together about the structures of the programme and its various components. Teachers are continuing to integrate the IB Learner Profile into our daily work. The Learner Profile fosters a distinctive set of attributes. Teachers continue to work collaboratively across the building and district to design additional transdisciplinary units of inquiry. All grades have completed the first PYP unit for their grade level and have moved on to a second. The inquiry based, reflective nature of IB can create deep and connected learning experiences.

We continue to support the development of the whole child. We promote and foster an inclusive climate and continually work to strengthen our support systems. Positive Behavioral Interventions and Supports (PBIS), Responsive Classroom (RC) and mindful practices continue to be the foundation of our work with students. PBIS and RC are our guides in modeling and creating clear expectations around behavior and holding each individual accountable for their choices and behavior. The faculty has been working to better understand and support students who have experienced trauma.

We are proud of the strong PreK program we have available at BCS, and as a result of unification, even more excited to be able to share this program with residents from neighboring communities within ACS D. We strive for consistent and open communication with our families through classroom newsletters, school newsletters, our BCS website and Facebook page, and encouraging families to visit/call/email us with any questions, concerns, or thoughts. We continue to be grateful for an active PTO who supports our teachers, students, families and community with their work. This year has brought many new opportunities for our students, including the offering of Spanish as a world language and a Taiko Drumming Artist-in-Residence experience this spring.

FY20 Budget - Bridport

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	458,036	502,462	9.70%
1120 - Pre-K Program	65,004	68,390	5.21%
1199 - SPED-Local Reg Ed Portion	19,641	0	-100.00%
1400 - Athletics	95	95	0.00%
2100 - Support Services - Regular Education	1,600	1,600	0.00%
2120 - Guidance	27,222	38,495	41.41%
2130 - Health	32,685	34,096	4.32%
2150 - Speech and Language Pathology	282	14,248	4950.83%
2220 - Media	25,840	27,110	4.92%
2230 - Technology	950	0	-100.00%
2410 - Administration	161,784	173,729	7.38%
2600 - Facility Operations	41,857	47,794	14.18%
2720 - Transportation-Field Trips	3,000	3,000	0.00%
5100 - Debt Service	46,604	44,650	-4.19%
5310 - Fund Transfers to Food Service	10,000	15,000	50.00%
Total Budget	894,600	970,670	8.50%

1100: Health insurance premium increase,, wages and benefits

1199: Regular ed costs of special educators and special ed paraeducators now coded under 1100

2120: Health insurance, staff turnover and benefits changes

2150: Portion of SLP that cannot be coded to special education-increase due to need for SLP services for students not on an IEP. Reflective of services provided.

2230: Centralized

2410: Health insurance premium increase

5310: Larger subsidy required for program to break-even

Cornwall School



Over the last year, Cornwall School has seen some changes in staffing, class configuration, and curriculum. Throughout this change, our school community has remained strong and supportive of students, staff, and families. Lisa Beck, Sue Sears, and Wendy Whaley-Sauder retired at the end of the 2017-18 school year after many decades teaching Cornwallians. In the fall, we welcomed classroom teachers and adjusted to a new classroom configuration of two multi-grade classrooms.

We have continued our implementation of the International Baccalaureate (IB) Primary Years Programme. Teachers are fostering inquiry and student agency through transdisciplinary learning. In these new units of inquiry, students are linking subjects through common themes and concepts, such as: poetry, math, music, and sound waves through the concept of patterns. The IB pedagogy of transdisciplinary, constructivist learning has infused student learning and enrichment this year.

Students have been fortunate for opportunities to expand their learning through arts integration, farm to school, and outdoor education. In May, No Strings Marionette

Company worked with students, allowing each student to create their own rod puppet and each class to write and perform a play. This fall, the 5th and 6th graders also had a chance to expand on their studies through our partnership with Courageous Stage, to perform Henry IV. Students continued to link science, art, math, and writing together in our work in our garden in the spring and fall. The 4 Winds Nature Program also continues to help students explore the natural world through art, science, and literacy.

We continue to focus on the meeting the needs of each child. In classrooms, we are learning more about universal design for learning to proactively plan for students' various needs. We are also continuing our work with mindfulness, self-care (for students and adults), and restorative practices. Classroom teachers are teaching the MindUp curriculum to their classes to help students learn how the brain works in order to develop skills to manage stress and emotions. This work is not only good for all students, but it also aligns with building resiliency and trauma-informed systems at school.

We continue to link our Positive Behavior Intervention and Supports (PBIS) work with the IB learner profile through our Caught You slips. Through class and our weekly All School Meeting, students learn and think about specific attributes in the learner profile. Then, we all look to "catch" each other exhibiting these attributes. We celebrate when we fill a chart with slips. The Caught You slips are one of a few ways we are now measuring how connected and supported students feel as part of the Cornwall School community.

All of the amazing opportunities for learning - from Number Corner to artist in residency, from healthy, local meals to conversations about the amygdala - reflect the strength of our community. The community's strength comes not just from the students, teachers, staff, and parents today but also those who have been part of Cornwall School in the past. We are grateful for all of the people who collaborate to make our community what it is today.

FY20 Budget - Cornwall

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	645,722	614,547	-4.83%
1199 - SPED-Local Reg Ed Portion	59,702	0	-100.00%
2100 - Support Services - Regular Education	1,600	1,600	0.00%
2120 - Guidance	41,538	27,854	-32.94%
2130 - Health	15,748	17,416	10.59%
2220 - Media	54,572	54,978	0.75%
2410 - Administration	155,570	159,875	2.77%
2600 - Facility Operations	34,803	35,630	2.38%
2720 - Transportation-Field Trips	2,000	2,000	0.00%
5310 - Fund Transfers to Food Service	9,000	13,500	50.00%
Total Budget	1,020,256	927,400	-9.10%

1100: Savings from early retirement, benefit changes

1199: Regular ed portion of special educators coded to 1100

2120: Staff turnover, benefits changes

2130: Health insurance premiums

5310: Larger subsidy required for program to break-even

Mary Hogan Elementary School



The Mary Hogan School organizational structure is experiencing many changes this year with the addition of eleven new faculty members replacing educators who opted for the early retirement incentive. These new faculty members bring different perspectives and a new energy to our school. In addition, there is an Interim Principal as the school searches to replace long-time Principal Tom Buzzell.

Mary Hogan School budget priorities continue to focus on providing rich curricular experiences for all of our students. This often involves balancing challenging core curriculum with enrichment activities that we believe make for an ideal school experience. The experiences that our students engage in span all the reading, writing and mathematics instruction essential at each grade level and supporting co-curricular activities that are important for the development of the whole child. Raising and releasing brook trout, robotics, wall climbing, skating and swimming lessons, Spanish instruction, trips to the senior center for community service, and creative pursuits in arts and music classes are examples of the many enrichment activities provided to complement core instruction.

The 2018-19 school provided our school with opportunities to pursue high quality professional development that has informed instructional practices in the classroom. The faculty continues collaborating with district colleagues on the Programme of Inquiry for the International Baccalaureate Primary Years Program (IB PYP), and they are teaching

more trans-disciplinary units of study related to the IB PYP curricular framework. Also, many faculty members are receiving professional development regarding developmental trauma in order to help the Mary Hogan School staff implement a trauma informed model to help students overcome toxic stress by helping all students increase their resilience.

The Mary Hogan School staff is very grateful for the continued support of the ACSD community. Our success is due in part to your encouragement as we reach for the shared vision of “creating a better world through education.”

FY20 Budget - Mary Hogan

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	3,233,795	3,802,750	17.59%
1102 - Art	0	3,525	
1103 - Instrumental Music	0	376	
1104 - General Music	0	2,350	
1106 - Foreign Language	0	1,335	
1199 - SPED-Local Reg Ed Portion	289,565	0	-100.00%
2100 - Support Services - Regular Education	161,200	161,200	0.00%
2120 - Guidance	316,967	290,063	-8.49%
2130 - Health	62,434	69,500	11.32%
2150 - Speech and Language Pathology	0	224	
2220 - Media	127,327	133,429	4.79%
2410 - Administration	451,600	460,481	1.97%
2600 - Facility Operations	315,091	341,632	8.42%
2711 - Transportation To & From School	9,000	9,000	0.00%
2720 - Transportation-Field Trips	10,000	10,000	0.00%
5100 - Debt Service	122,935	114,540	-6.83%
5310 - Fund Transfers to Food Service	5,000	5,000	0.00%
Total Budget	5,104,914	5,405,405	5.89%

1100: Includes regular ed portion of special educators; benefit selections and health insurance premium increases

1102-1106: Previously included in 1100, broken out in FY20 for the first time

1199: Included in 1100

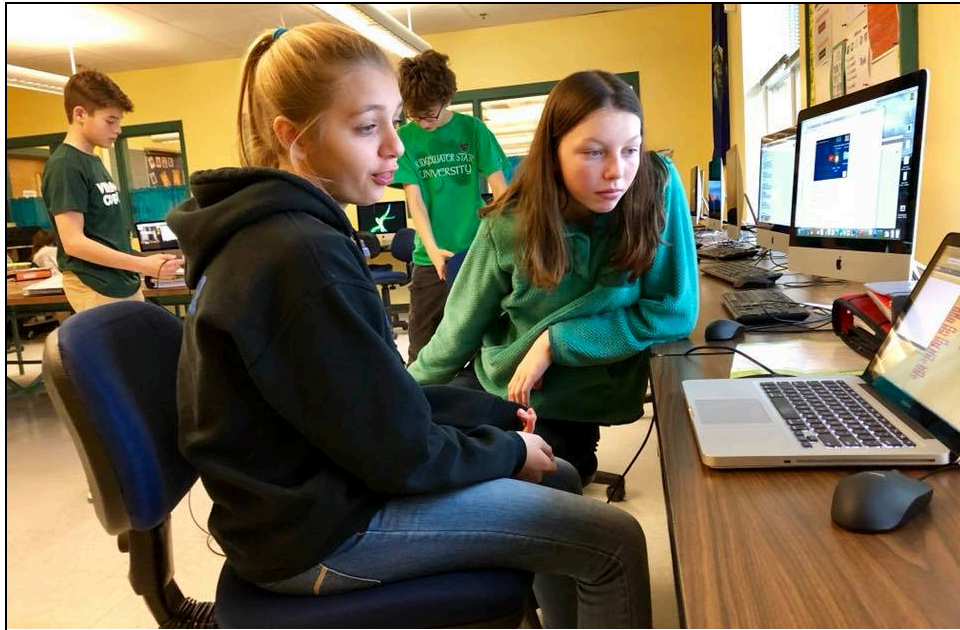
2120: Staff turnover

2130: Benefit selection and health insurance premiums

2600: Health insurance premium increases

5100: Decrease in interest on debt

Middlebury Union Middle School



The 2018-2019 school year has been an incredible year at MUMS. Our entire faculty and staff have focused on our implementation of the International Baccalaureate Middle Years Programme, and have greatly enjoyed our consistent and positive collaboration with our colleagues at MUHS. All teachers at MUMS are now using the IB Unit Planner model for their planning of the units of inquiry, and it is a joy to hear students and adults talking about the attributes of the Learner Profile.

Some of the highlights so far at MUMS this year have been our PIPs (Personal Interest Projects) where students have the opportunity to learn about a topic of their own choosing, and create a product to show their learning. At our recent PIP exhibition, we had homemade macaroons, students showed their use of American Sign Language, and we had a bearded dragon visit us for the day. We look forward to seeing our students continue with this vibrant learning.

As we transition fully into the Middle Years Programme, all seventh grade students are taking either French or Spanish, which is exciting. Next year, all students at both grade levels will take Language Acquisition. We also are thrilled that all students are participating in a performance art, and our new General Music class is thriving. What a joy to see our non-band/choir students learning to play the guitar!

This year MUMS has shown incredible growth in our after-school offerings for activities, sports and clubs. In the fall, 116 students participate in athletics and 100 students elected to participate in one of our after school clubs. We have worked hard to expand options so students can explore a variety of activities. Art club students recently visited Middlebury Studio School for an afternoon of fun building with clay on a potter's wheel. This year we also added Gaming Club, Science Club and Social Justice Club to our list of after school activities. Both clubs were inspired by students' interests. We currently have 100 students participating in the winter athletics offerings. Additionally, we partnered with Middlebury Parks and Recreation to develop a combined basketball team for students who were not selected to play on the interscholastic team. This team is comprised of 7th and 8th grade students who love the sport and are looking forward to building their skills and playing games with students from other schools.

Community service continues to be an integral part of the MUMS experience. This fall, our students and adults collected 1,243 pounds of food, which included the donation of 18 turkeys, to HOPE. Last year, MUMS students also raised a grand total of \$1193.66 in one week for the Big Change Roundup to support Vermont Children's Hospital.

The entire MUMS community feels the support of our sending towns, and we appreciate the community's involvement in our school.

FY20 Budget - MUMS

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	2,463,998	2,584,956	4.91%
1102 - Art	3,349	3,349	0.00%
1103 - Band	4,641	4,641	0.00%
1104 - Choir	2,618	2,618	0.00%
1105 - English	5,973	5,973	0.00%
1106 - Foreign Language	474	474	0.00%
1108 - Physical Education	3,545	3,545	0.00%
1111 - Math	2,384	2,384	0.00%
1112 - Health Education	1,289	1,289	0.00%
1113 - Science	5,315	5,315	0.00%
1115 - Social Studies	1,759	1,759	0.00%
1117 - Summer School	15,128	15,128	0.00%
1125 - Design Technology	3,325	3,325	0.00%
1126 - Reading Intervention	181	181	0.00%
1199 - SPED-Local Reg Ed Portion	126,451	0	-100.00%
1400 - Athletics	85,050	85,050	0.00%
1410 - Co-Curricular	29,310	29,529	0.75%
2120 - Guidance	316,143	322,070	1.87%
2130 - Health	93,982	99,459	5.83%
2150 - Speech and Language Pathology	0	19,821	
2220 - Media	55,257	67,464	22.09%
2230 - Technology	6,725	6,725	0.00%
2410 - Administration	407,045	427,515	5.03%
2600 - Facility Operations	273,823	289,854	5.85%
2720 - Transportation-Field Trips	26,000	26,000	0.00%
5100 - Debt Service	93,193	91,240	-2.10%
Total Budget	4,026,959	4,099,664	1.81%

1100: Includes Regular Ed portion of Special Educators

1199: Included in 1100

2150: SLP for regular education students

2220: Staff turnover, benefit selection; increase librarian FTE

2410: Health insurance premiums

2600: Health insurance premiums

Middlebury Union High School



The 2018-2019 school year has been, and continues to be, a year of growth and change. The high school made a substantial change to the school day by lengthening it by a half hour and altering the daily bell schedule to a year-long alternating schedule. As part of this, we realized efficiencies in the number of lunch seatings (students still have 30 minutes to eat), and added a thirty minute “flex-time” opportunity for students to study, get help from their class teacher(s) or join a support group or other activity.

In the area of instruction, we implemented the International Baccalaureate Middle Years Program (MYP) curriculum in grades 9 & 10. Each student takes at least seven subjects and grade 10 students engage in a personal project where they research a particular area of interest.

We look forward to the implementation in the 2019-20 school year of the IB Diploma Program (DP) for those students who wish to engage in a highly rigorous course of instruction. We also look forward to partnering with the Patricia A. Hannaford Career Center in the development and implementation of the IB's Career Program (CP) where tech center students can focus on a rigorous course of study related to a particular trade/industry/career path.

While we miss the presence of several long-time teachers who retired last year (Paul Scaramucci, Karen Greene, Jeff Clark, and Matt Ottinger), we were excited to welcome Nichole Brigger in English, Keith Wilkerson in Science, and Ariell Slater in Individuals and Society (Social Studies).

We expect a slight rise in enrollment due to the entrance of the current 8th grade and the departure of the current 12th grade. We project to open in the fall at approximately 567 students, and increase from current enrollment. We believe that we can accomplish the implementation of these programs with comparable staffing to present levels.

We look forward to the completion of the IB implementation and to the benefit to the students as they engage with this constructivist teaching methodology.

FY20 Budget - MUHS

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	4,009,348	4,063,761	1.36%
1101 - Interdisciplinary	3,257	1,484	-54.43%
1102 - Art	7,000	4,700	-32.86%
1103 - Band	22,400	22,900	2.23%
1104 - Choir	8,320	9,180	10.34%
1105 - English	10,955	11,210	2.33%
1106 - Foreign Language	15,894	17,885	12.53%
1107 - Driver Education	11,505	9,538	-17.10%
1108 - Physical Education	11,797	11,798	0.01%
1110 - Tech Education	13,850	13,850	0.00%
1111 - Math	15,775	19,775	25.36%
1113 - Science	38,343	42,182	10.01%
1115 - Social Studies	8,737	8,962	2.57%

1116 - Community Service	1,100	1,100	0.00%
1117 - Summer School	24,794	24,794	0.00%
1119 - Writing Across the Curriculum	4,500	4,500	0.00%
1121 - Business Education	7,500	5,750	-23.33%
1122 - Living Arts/Health	6,405	6,350	-0.86%
1123 - Photo/Film/Publication	3,234	3,234	0.00%
1127 - Learning Lab	2,639	4,470	69.38%
1194 - Alternative Ed	10,100	0	-100.00%
1196 - Alternative Ed III	50,000	75,000	50.00%
1199 - SPED-Local Reg Ed Portion	148,258	4,800	-96.76%
1300 - Vocational	19,884	0	-100.00%
1400 - Athletics	631,988	625,040	-1.10%
1410 - Co-Curricular	106,928	107,058	0.12%
2100 - Support Services - Regular Education	90	90	0.00%
2120 - Guidance	496,053	547,048	10.28%
2123 - School to Career	77,911	0	-100.00%
2125 - Prevention	109,014	115,243	5.71%
2130 - Health	146,721	160,076	9.10%
2220 - Media	150,131	165,691	10.36%
2230 - Technology	83,745	87,412	4.38%
2410 - Administration	589,768	629,517	6.74%
2600 - Facility Operations	560,929	673,633	20.09%
2720 - Transportation-Field Trips	84,000	82,500	-1.79%
5100 - Debt Service	30,728	29,415	-4.27%
Total Budget	7,523,601	7,589,947	0.88%

1102-1194: Changes in supplies and equipment needs

1199: Regular ed costs of special educators and special ed paraeducators moved to 1100

1300: All vocational costs included in district wide budget

2120: Wages and benefits changes

2123: Moved to 1100

2220: Health insurance changes

2600: Health insurance changes; security monitor position hired in FY19

Ripton Elementary School



Ripton Elementary School prides itself on being a friendly and collaborative multi-age community where students work together within and across grades to grow and learn. Throughout the year we set learning goals for ourselves (both students and adults) and work to create a safe, creative, courageous and inquisitive learning environment. Together with the other ACSD schools, we are using the International Baccalaureate framework to support our teaching and learning, particularly by putting students in the center of their learning --working with them to guide their thinking, questioning and inquiry to build understanding. Ripton is committed to providing support to all students, PreK - 6th grades, in developing critical and reflective thinking skills through an integrated approach to teaching and learning. We are a close-knit community with frequent interaction and collaboration between school, home and the larger Ripton community.

As we align our units of inquiry with the International Baccalaureate framework and philosophy, we are identifying common themes connecting the learning across the grades. The first theme of the year was *Community* where students in various classes considered essential questions like, "What do our classroom and school look like and how do they

work?” “What is the nature of self; our beliefs and our values?” “How can mindfulness promote holistic health?” and “How has history shaped our perspectives and relationships with others?” As the year continues we will connect the work in classrooms with our second theme, *Communication*, and later in the year, *Ourselves and Others*. In conjunction with these thematic studies, the Ripton Elementary teachers and administration have made a commitment to provide racially and culturally diverse learning experiences throughout the year. In October, we visited the Clemmons Family Farm in Charlotte, VT which is a multi-generational African-American owned Vermont farm that “celebrates African-American heritage (past, present and future) and fosters the appreciation of the heritage and cultures of all people.” For the remainder of the year, we will be collaborating with Christal Brown and Will Kasso of Middlebury College as part of an integrated study of multiculturalism, and the visual and performing arts.

The winter and spring in Ripton allow for much outdoor exploration from Nordic and Alpine skiing, to exploring the ponds and trails in the beautiful Green Mountains, to a long weekend in Groton State Forest and New Discovery State Park with the 5th & 6th grade students.

Ripton is committed to providing meaningful social and academic learning experiences for all students, PreK - 6th grade, where students develop and practice critical thinking skills to foster understanding of new ideas. We are a close-knit community which greatly values our collaboration and shared experiences across grades, with families, friends and within the larger community.

FY20 Budget - Ripton

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	473,008	506,709	7.12%
1199 - SPED-Local Reg Ed Portion	17,738	0	-100.00%
1400 - Athletics/Co-Curricular	14,259	14,259	0.00%
1401 - After School Program	0	5,505	
2100 - Support Services - Regular Education	500	500	0.00%
2120 - Guidance	21,415	18,394	-14.10%
2130 - Health	15,368	16,029	4.30%
2150 - Speech and Language Pathology	0	6,824	
2220 - Media	36,603	36,827	0.61%
2410 - Administration	100,174	108,340	8.15%
2600 - Facility Operations	45,252	20,132	-55.51%
2720 - Transportation-Field Trips	300	300	0.00%
5100 - Debt Service	18,674	18,392	-1.51%
5310 - Fund Transfers to Food Service	5,000	7,500	50.00%
Total Budget	748,291	759,711	1.53%

1100: 1199 included in this account

1199: Regular ed costs of special educators and special ed paraeducators included in 1100

2120: Staff turnover and benefits selection

2150: Regular education SLP services

2410: Increase in health insurance premium

2600: Reduction of .5 FTE through staff turnover; 1.0 FTE resignation filled with .5 FTE

5310: Higher subsidy required for program to break even

Salisbury Elementary School



This year we welcomed several new staff: *Tony Francescutti* as 5th and 6th grade teacher, *Leigh Harder* as our literacy and math interventionist, *Megan Sutton* as our new library and media specialist, *Eileen Gombosi* as our new art teacher, *Debbie Light* as our new guidance counselor and *John Hughes* as our new food program director. We also started a Spanish Program this year that serves all our students in preschool through sixth grade. *Debra Koretz* is our new Spanish teacher. We also have the part-time assistance of learning specialist, Kari Clark in the preschool-kindergarten classroom. Finally, we welcomed three new special education paraprofessionals: *Meaghan Leonard*, *Missy Schauerte*, and *Sarah Whitcomb*. With these many new staff, I expected a few bumps in the road, but everything has gone very smoothly and all our staff have transitioned well into the school year. I am deeply grateful for their talents, and the hard work and dedication that each of these individuals brings to our school.

As part of our journey to **International Baccalaureate** authorization, we have banded classes together to provide more opportunities to collaborate and provide resources to our students. We created a new classroom by moving a wall that allowed our second grade

class to be next door to our first grade class. Because of a reduction in staffing and a smaller kindergarten class size, we combined our four year-old preschool with kindergarten into a blended classroom with a full time opportunity for our four year-olds. This meant we could not offer a program to our three year-olds. Fortunately, through Universal Preschool, three year olds could enroll in other programs in the area. We also moved fourth grade next to third grade and created two side-by-side fifth-sixth blended classrooms. With parallel schedules that includes collaborative planning time for the teachers, and the same unit of study schedule per grade band, we have increased our capacity for our students to learn through inquiry.

We continue to look individually at student progress and create plans that best meet student needs through short term interventions and supports. Evidence based programs are used to help create the most growth in each student and close any gaps that might exist in literacy or math. Also, enrichment opportunities that bring learning to life for all continue to be a part of what we do. A collaboration with *Shakespeare is Elementary* allowed our fifth and sixth graders to put on a performance with three other ACSD schools at the Town Hall Theater in December. Currently the same students are fundraising to spend a week in May at the *Keewaydin Environmental Education Center* (KEEC). Our fourth graders continue their participation of *Trout in the Classroom* and are currently preparing their fish tank to receive 100 eggs, which they will care for until the fingerlings can be released into the wild. Our all school partnership with rotary continues with the *EarlyAct club* getting underway again with all students in the school becoming involved in a service project. First and second grade students have taken on our community garden as their service project. We also continue to enjoy our partnership with *EverybodyWins!* mentors and deeply appreciate our volunteers who come to read and spend time with our students weekly. They make a difference in our students' lives. So do the *Friends of Salisbury Community School* and the *Family Partnership*, who help keep our community strong through many activities that bring our families together. Potluck dinners, movie nights, and more allow our community to support each other. We are deeply grateful for their commitment to our school's well being.

As we look forward to next year, we will continue build our capacity to optimize student learning opportunities for all. We strive to make Salisbury Community School a kind and supportive environment that welcomes all and is sincerely committed to bring the best education to our students.

FY20 Budget - Salisbury

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	769,369	885,746	15.13%
1120 - Pre-K Program	44,738	71,027	58.76%
1199 - SPED-Local Reg Ed Portion	38,819	0	-100.00%
2100 - Support Services - Regular Education	1,200	1,200	0.00%
2120 - Guidance	31,648	52,326	65.34%
2130 - Health	15,701	17,729	12.92%
2220 - Media	44,525	55,339	24.29%
2410 - Administration	171,957	178,493	3.80%
2600 - Facility Operations	5,760	45,760	694.44%
2720 - Transportation-Field Trips	1,500	1,500	0.00%
5100 - Debt Service	5,346	4,009	-25.01%
5310 - Fund Transfers to Food Service	3,000	4,500	50.00%
Total Budget	1,133,563	1,317,628	16.24%

1100: Includes regular education portion of special educators and paraeducators; staff turnover; health insurance premiums

1120: Expiration of PK expansion grant, position funded locally in FY20

1199: Regular ed costs of special educators and special ed paraeducators included in 1199

2120: Staff turnover; benefits; increase in time spent at Salisbury for shared guidance counselor

2220: Staff turnover and benefits selection, health insurance premiums

2600: Custodial services moved from Facilities (contracted service) to in-house employee

5100: Reduction in interest for bond

5310: Higher subsidy required for program to break even

Shoreham Elementary School



The Shoreham Elementary School continues to help all of our children learn and thrive while promoting a culture of respect, where every student knows that they belong here. We do this by continuing to build upon our successful school programs such as: Guided Reading, Reading Recovery, Responsive Classroom, W.I.N. block, the “I Bee-Long at Shoreham Elementary School,” theme and the 3 R’s: *Respect Yourself, Respect Others, and Respect the Environment*. Most notable is how our work towards becoming an International Baccalaureate school district is transforming our students’ daily experience at school. Two noticeable transformations that I.B. is bringing about are the *Learner Profile* and *Units of Inquiry*. The Learner Profile describes what we strive for our students to be, both now and as adults, such as *Inquirers, Knowledgeable, Caring, and Open Minded*. The students’ learning will also be shaped and driven by *Units of Inquiry*. A *Unit of Inquiry* spans several weeks during which the students explore a central idea such as, “governments affect people and people affect governments,” or “humans use patterns to make sense of their surroundings.” Through the inquiry into the central idea, students will encounter, learn and apply their science, social studies, reading, writing and math standards. The *Unit of Inquiry* connects the standards that the students are working toward to the world they live in, in a way that is engaging and taps into the students’ curiosity and creativity.

We have been actively extending our community partnerships to enrich our students' experiences. We are continuing our long term partnerships with H.O.P.E., Middlebury College, Trout in the Classroom, Shoreham Reading Mentors, Library Volunteers, S.T.A.R. Base, and the Town Hall Theatre. All of this work is being greatly enhanced by the Shoreham Community Partnership. The Shoreham Community Partnership is a group of parents and educators who have been meeting at 6:00 PM on the third Wednesday of each month, since May. Our focus has been to work on fostering growth in our students' reading skills, health and resilience, and to increase the community's participation, voice and agency in all matters of our school. Complimenting this work with our community has been the creation of the Shoreham Elementary School student council.

All of our 5th and 6th grade students are members of the student council. They have helped bring back Shoreham traditions like the craft fair and have helped promote kindness through a "Choice Kind" campaign.

We are very grateful for all of the support in Shoreham and Addison Central School District.

FY20 Budget - Shoreham

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	650,784	741,096	13.88%
1199 - SPED-Local Reg Ed Portion	56,418	0	-100.00%
2100 - Support Services - Regular Education	750	750	0.00%
2120 - Guidance	26,969	38,440	42.54%
2130 - Health	16,685	17,048	2.18%
2220 - Media	40,935	41,053	0.29%
2410 - Administration	149,805	169,630	13.23%
2600 - Facility Operations	40,115	33,755	-15.85%
2720 - Transportation-Field Trips	1,895	1,895	0.00%
5100 - Debt Service	24,711	24,711	0.00%
5310 - Fund Transfers to Food Service	6,500	11,250	73.08%
Total Budget	1,015,566	1,079,628	6.31%

1100: 1199 now included in this account

1199: Regular ed costs of special educators and special ed paraeducators included in 1100

2120: Staff turnover and benefit selection, health insurance premium increases

2410: Health insurance benefit changes and health insurance premiums

2600: Correcting coding error

5310: Higher subsidy required for program to break even

Weybridge Elementary School



With several of the long-term staff members moving onto new chapters of their lives, we have welcomed 13 new members to the staff this school year. Sharing and reshaping our culture with those new to the school has been a tremendously enjoyable and regenerative process instigating reflection, new thinking and clarity. The students have been wonderfully helpful in carrying forward school traditions and agreements.

Since last spring, with the help of many community members, we were able to construct the castle based on student models. Mike Newkirk took the lead on this project and worked throughout the project to maximize student involvement, incorporating their design ideas into a workable master plan and creating opportunities for them to participate in the actual construction. He also organized several community volunteer work sessions. Finishing touches will complete various structural components this spring.

This past December we concluded our 10th K-6 engineering design project involving chain reactions. Setting the stage for the project, students walked to Monument Farms to watch the bottling process, read narrative and informational texts that explored cause and effect in different contexts, investigated force and motion and simple machines, learned about Rube Goldberg and his machines, and watched videos of various chain reaction systems. Throughout the process we emphasized aspects of the International Baccalaureate program, focusing on the key concepts of causation, function and connection, and the

Learner Profile attribute, open-mindedness. Following the initial explorations, 15 cross-grade level teams each collaborated to design and construct a system involving a sequence of events that would integrate with another team's system, thus becoming a component of a chain reaction machine integrating all 15 team designs. Joining us for this process was Moises Mejia of Collins Aerospace, the systems engineer who worked with us on our very first engineering projects several years ago.

New this year, our School, Family and Community Partnership has, in its short life, become the source of significant community building and support to families. The saying that "it takes a village to raise a child" has gained life as the committee has thoughtfully planned events to bring the community together and conscientiously reached out to all families to be sure they all feel personally welcomed. Currently the Partnership is sponsoring monthly potlucks. Elizabeth Burrows, school counselor, has joined the potlucks to facilitate discussions regarding such topics as growth mindset, mindfulness, zones of regulation and agency. Families have had the opportunity to break bread together, share challenges and simply enjoy being with one another. Laughter runs high.

The Friends of Weybridge Elementary (FOWE) continues to be a source of vital support for the school program, helping to fund field trips, professional development and artist-in-residence programs, as well as providing a venue for the free exchange of questions, ideas and information about the school, the district and education, and sponsoring community building events including the Barn Dance, Game Night and Grand Friends' Tea.

As the ACSD Board continues to actualize unification, change is inevitable. It will be important that district residents stay informed and participate thoughtfully in shaping the educational experience of ACSD students.

FY20 Budget - Weybridge

Account	FY19 Budget	FY20 Proposed	% Difference
1100 - Direct Instruction	517,032	501,046	-3.09%
1199 - SPED-Local Reg Ed Portion	9,554	0	-100.00%
2100 - Support Services - Regular Education	500	23,308	4561.67%
2120 - Guidance	21,557	19,198	-10.94%
2130 - Health	15,795	18,932	19.86%
2220 - Media	46,063	70,265	52.54%
2230 - Technology	29,054	0	-100.00%
2410 - Administration	144,890	144,224	-0.46%
2600 - Facility Operations	27,495	26,724	-2.80%
5310 - Fund Transfers to Food Service	12,360	18,540	50.00%
Total Budget	824,300	822,237	-0.25%

1100: Staff turnover

1199: Regular ed costs of special educators and special ed paraeducators included in 1100

2100: EST coordination moved from 2410

2120: Staff turnover

2130: Correct coding errors

2220: Correct coding from 2230

2230: Moved to 2220

2410: Correct coding and move portion to 2100

5310: Higher subsidy required for program to break even

Special Education: \$6,051,621

Expenditures	FY19 Budget	FY20 Proposed	% Difference
Direct Instruction	4,092,182	4,274,818	4.46%
Psychological Svcs	295,583	293,585	-0.68%
Speech and Language Pathology	492,313	502,708	2.11%
Occupational Therapy	49,200	62,000	26.02%
Other Support Services	250,322	431,386	72.33%
Administration	345,571	393,703	13.93%
Transportation	303,000	93,420	-69.17%
Total Expenditures	5,828,171	6,051,621	3.83%
Revenue			
Federal Grants	510,853	598,454	17.15%
State Grants	774,723	809,160	4.45%
Expenditure Reimbursement	2,336,837	2,348,487	0.50%
Total Revenues	3,622,413	3,756,101	3.69%
Local Education Cost	2,205,758	2,295,520	4.07%

Act 153, and amended as Act 156, stated that each supervisory union board would provide special education services on behalf of its member districts. These provisions took effect on July 1, 2014 in ACSU. Prior to the centralization of special education, each school budgeted for the special education services and supports it provided to its students. As a result of the legislation, ACSU became responsible for budgeting, and providing these services and supports.

As a result of Act 156, ACSU became responsible for the provision of special education services and supports during the 2014-2015 school year. Therefore, all services and supports were budgeted for in a centralized budget. Between FY14 and FY17, special education developed budgets and worked as a centralized unit in a decentralized system. FY18 brought the first ACSD unified budget of which special education was included. The most significant cost driver for special education continues to be Direct Instruction. This includes salary and benefits for special educators, speech and language pathologists and paraprofessionals. Direct Instruction also includes supplies, equipment and materials necessary to provide students the services and supports they require. Direct Instruction accounts for approximately 85% of the overall special education budget. Other services and supports included in the budget are occupational and physical therapy, school psychology, other contracted services (such as those provided through the counseling service) and transportation.

Fiscal Year	Actual Expenditures*	Child Count (6-21)
FY17	\$4,335,810	192
FY18	\$4,115,925	203
FY19	\$4,986,044 (budget)	207 (Unverified)
FY20	\$5,094,595 (budget)	

*These expenditures do not include EEE, IDEA-B, & IDEA-B Preschool costs which make up the balance of expenditures in the first table in this section.

For many years ACSD has been identified as a “low spender” in special education, most recently in FY18. Title 16 V.S.A. 2974 defines a "high spending district" as a school district that, in the previous school year, spent at least 20 percent more than the statewide average of special education eligible costs per average daily membership. Also for the purposes of this section, a "low spending district" is a school district that, in the previous school year, spent no more than 80 percent of the statewide average of special education eligible costs per average daily membership.

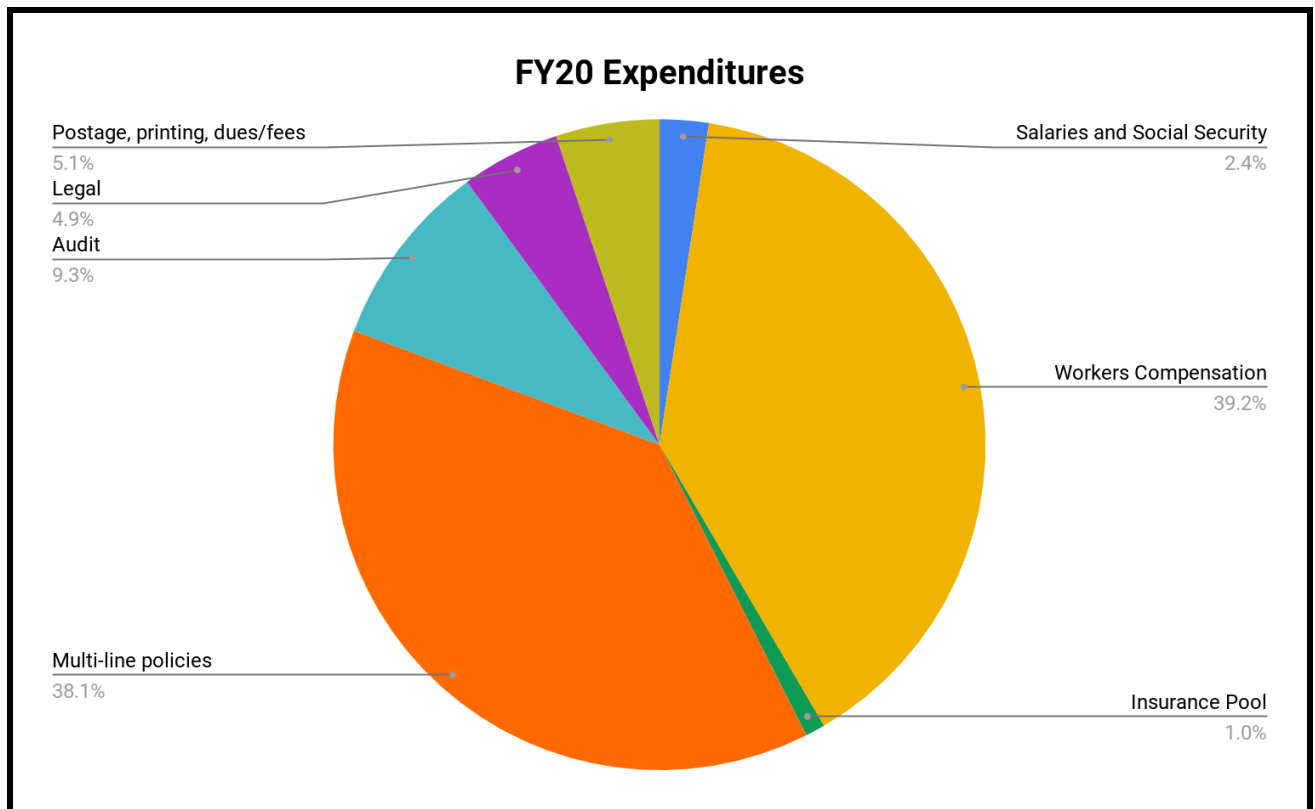
Since July of 2014 (the point of centralization of special education), ACSD has worked towards the development of a more consistent, cohesive system of services for our students. During the 2015-2016 legislative session, the legislature passed Act 148. Section 4 of that Act authorized the Agency of Education (AOE) to enter into a contract with the District Management Group (DMG) to review current practices for the delivery of special education services at selected supervisory unions or supervisory districts against research-informed practices. ACSD was selected as one of 10 participants in this review. During the 16 - 17 school year, DMG consultants collected student and staff data, interviewed multiple stakeholders and visited each school across the school district. The goal of the larger review was to help determine to what extent ACSD aligned with current best practices in service delivery as we move to expanding and strengthening supports and services for our struggling learners. ACSD received its preliminary report in June of 2017. The report indicated opportunities for improvement requiring a critical look at current practices and perspectives. We have begun moving forward with five Guiding Principles to support this work:

- Provide Tier 1 (universally designed instruction) that meets most needs of most students
- Provide adequate additional time outside of core instruction for all students who struggle
- Ensure students who struggle receive support from skilled teachers
- Create (or strengthen) a system for providing effective social, emotional, behavior supports
- Provide students with more intensive needs with effective specialized instruction from skilled experts

Finally, the Student Services Team has hit the ground running with our new leadership model. ACSD welcomes Beth Carter (Elementary Building-based Special Education Coordinator) and Andrew Conforti (Secondary Building-based Special Education Coordinator). This change has provided a significantly higher level of support to special education staff in the development, implementation and coordination of special education services and supports for students that receive special education services as well as those that struggle. These positions will also provide critical support to all staff as we continue to build a more cohesive system of supports that is inclusive, proactive, effective and efficient.

Board of Education: \$509,490

FY20 Budget Detail - Board of Education				
Expenditures		Budget	Proposed	% Difference
		FY18-19	FY 18 - 19	
	Salaries and Social Security	\$12,374	\$12,380	0.05%
	Insurance			
	Workers Compensation	\$190,000	\$199,500	5.00%
	Insurance Pool	\$5,000	\$5,000	0.00%
	Multi-line policies	\$185,000	\$194,250	5.00%
	Audit	\$47,200	\$47,200	0.00%
	Legal	\$25,000	\$25,000	0.00%
	Postage, printing, dues/fees	\$26,160	\$26,160	0.00%
	TOTAL	\$490,734	\$509,490	3.82%



District Office Administration: \$1,124,450

District Office Administration			
Expenditures	Budget	Proposed	% Difference
	FY 18-19	FY 19-20	
Salaries & Benefits	\$1,016,553	\$1,066,166	4.88%
Professional Services	\$3,590	\$3,590	0.00%
Supplies and Equipment	\$19,458	\$19,458	0.00%
Advertising	\$20,000	\$20,000	0.00%
Mileage Reimbursement	\$10,235	\$10,235	0.00%
Finance Hardware/Software & Support*	\$28,129	\$5,000	-82.22%
Custodial Services**	\$13,078	\$0	-100.00%
TOTAL	\$1,111,043	\$1,124,450	1.21%

*In FY20, ACSD will transition to eFinance, the statewide data management system. As part of the transition, the state will cover two years of maintenance fees.

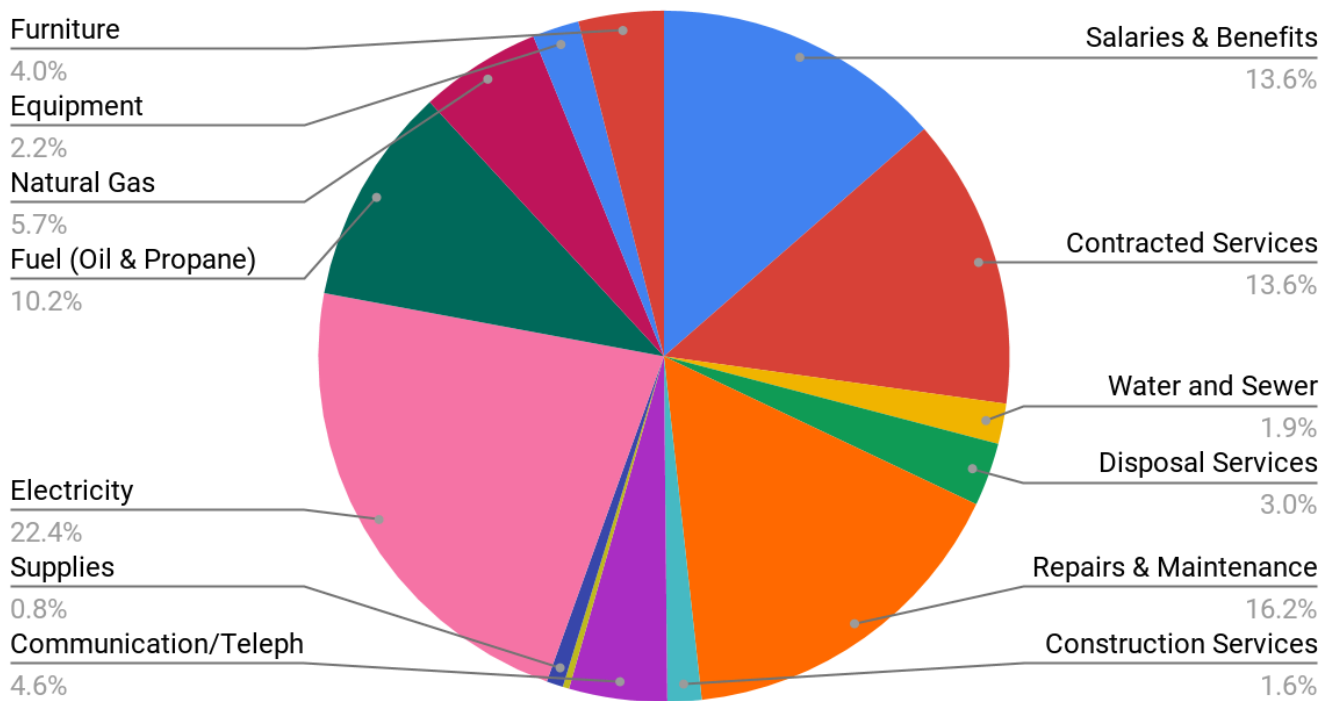
**Due to the ACSD unification, it is not longer required to breakout custodial costs to the central office.

Facilities: \$1,505,538

The Facilities Department focus continues to be providing a safe, healthy learning environment for our students and staff with a proactive approach to caring for the many assets within ACSD. The department includes staff who are working together to create district-wide facilities processes for preventative maintenance, repairs, and capital projects. We continue to explore and recognize financial efficiencies of unification and centralization of the Facilities Department.

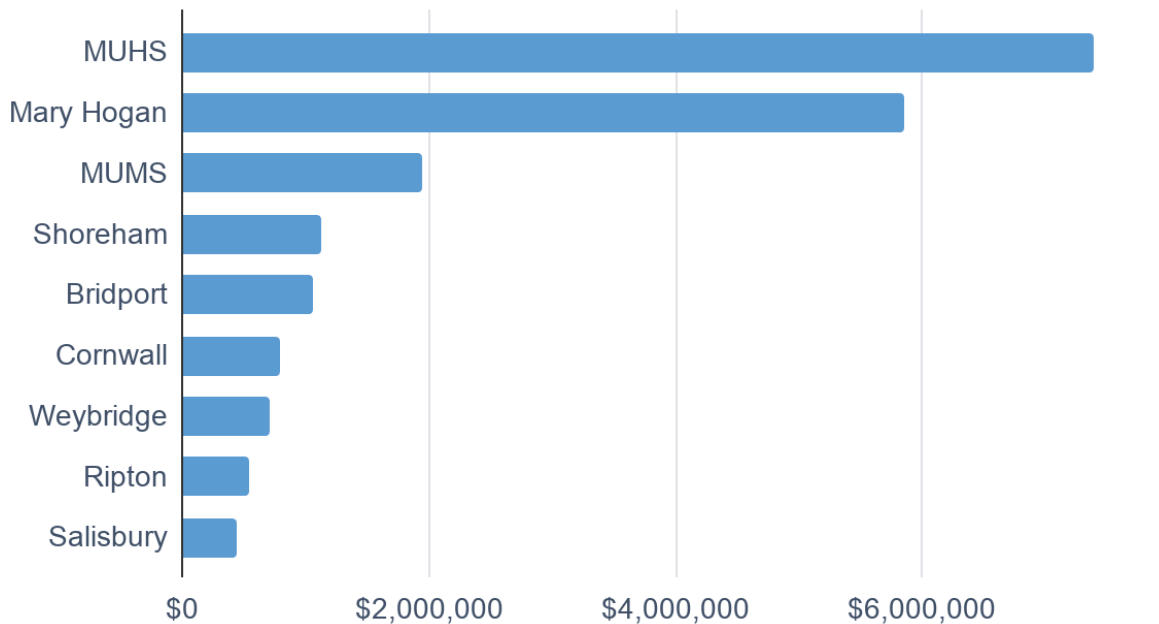
FY20 - Facilities			
Expenditures			
	Budget	Proposed	% Difference
	FY 18-19	FY 19-20	
Salaries & Benefits	195,645	204,392	4.47%
Contracted Services	244,991	204,991	-16.33%
Water and Sewer	28,390	28,390	0.00%
Disposal Services	44,604	44,604	0.00%
Repairs & Maintenance	244,000	244,000	0.00%
Construction Services	24,000	24,000	0.00%
Communication/Telephone	69,091	69,091	0.00%
Travel	4,500	4,500	0.00%
Supplies	11,705	11,705	0.00%
Electricity	337,592	337,592	0.00%
Fuel (Oil & Propane)	153,914	153,914	0.00%
Natural Gas	85,500	85,500	0.00%
Equipment	32,206	32,860	2.03%
Furniture	60,000	60,000	0.00%
Total	1,536,137	1,505,538	-1.99%

FY20 Facilities Expenditures



Bruce MacIntire, Director of Facilities, continues to utilize the report created by a facilities consultant during the summer of 2018 to aid in prioritizing facilities projects. The report provided a detailed description of all existing systems, age, useful life, replacement cost, and a priority list. The complete replacement of all systems beyond their useful life would cost over \$21,000,000. This report, coupled with the Facilities Master Plan, will be critical in developing future plans for the Facilities budget, as well as the Capital Reserve Fund. During FY19, several important projects have been completed using the Capital Reserve Fund. These projects include security upgrades at all schools (camera systems and access control), the STEM room update at MUHS, new electrical panel and updates at Cornwall, window replacement at Mary Hogan, water heater replacement at Shoreham, and new flooring at Salisbury, among others. Proposed Capital Reserve Fund projects for FY20 will be presented to the Board after budget season. We anticipate the Capital Reserve fund balance to be considerably lower moving into FY20 due to the high number of projects completed in FY19, as well as a lower fund balance from FY18 to transfer to reserve. Below is a chart showing facilities needs by school as assessed in 2017.

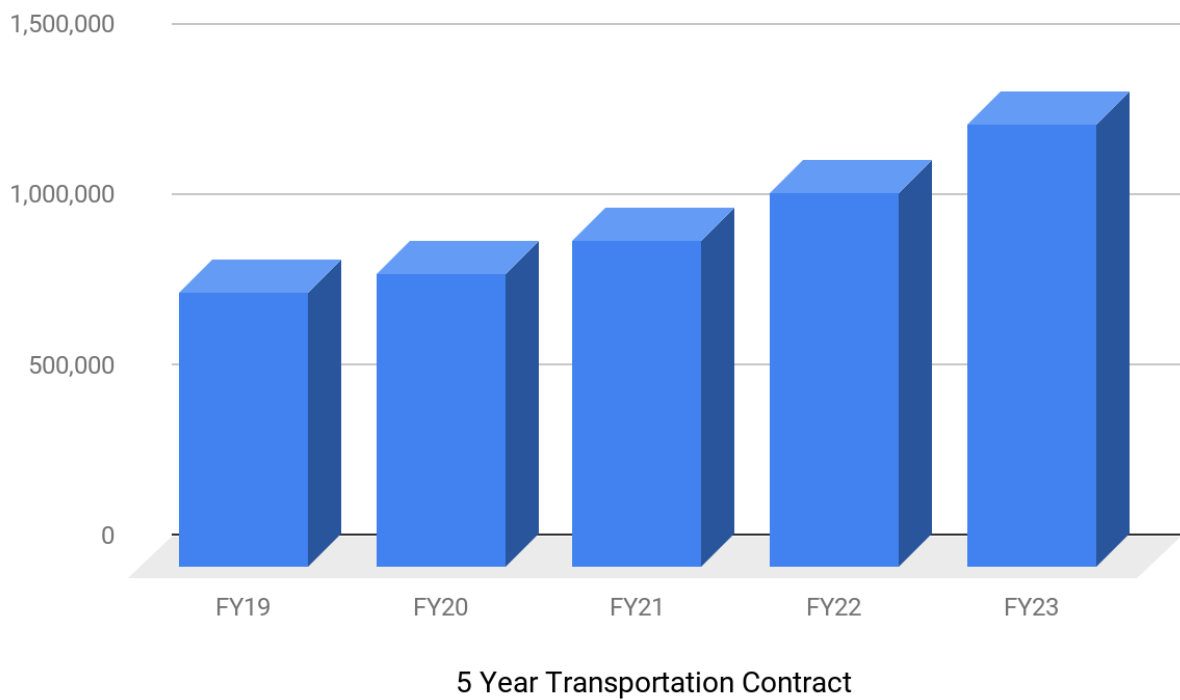
Facilities Maintenance Needs assessed 2017 by School



Based on the expected fund balance in the Capital Reserve, the following projects will be presented to the Board for consideration: Replace dividing wall in MUMS gym (\$40,000), replace special education bus (\$70,000), and purchase a new tractor and trailer for grounds maintenance (\$100,000).

Transportation: \$872,306

This spring, ACSD was required to go out to bid for the transportation contract. We received one bid, which was from our current provider, STA Betcha. The original proposal included an increase of over 40%. After negotiation with Betcha, an agreement was reached to begin the five year contract with smaller increases, graduating to the largest increase between years four and five, with the understanding that ACSD would search for efficiencies via a transportation route audit. In addition, we were able to eliminate one route prior to the start of the year that was being duplicated by another bus since ridership had decreased enough to consolidate the two buses. By eliminating this route without cutting services to students, over \$40,000 was saved for the FY20 year. Below is a chart detailing the current anticipated contract costs over the next 5 years if additional efficiencies are not found.



The amount above includes transportation services to and from school. It does not include field trip expenses or special education transportation needs. Those costs are included in school cost centers or special education respectively.

Technology: \$1,085,224

Technology has been consolidated into one department similar to Facilities and Professional Development.

ACSD has created a [Digital Learning Plan](#), which spans through 2020. To accomplish the goals set forth in this plan, we have been working toward development of replacement cycles, evaluating inventory, and examining current software/leases for maximum effectiveness.

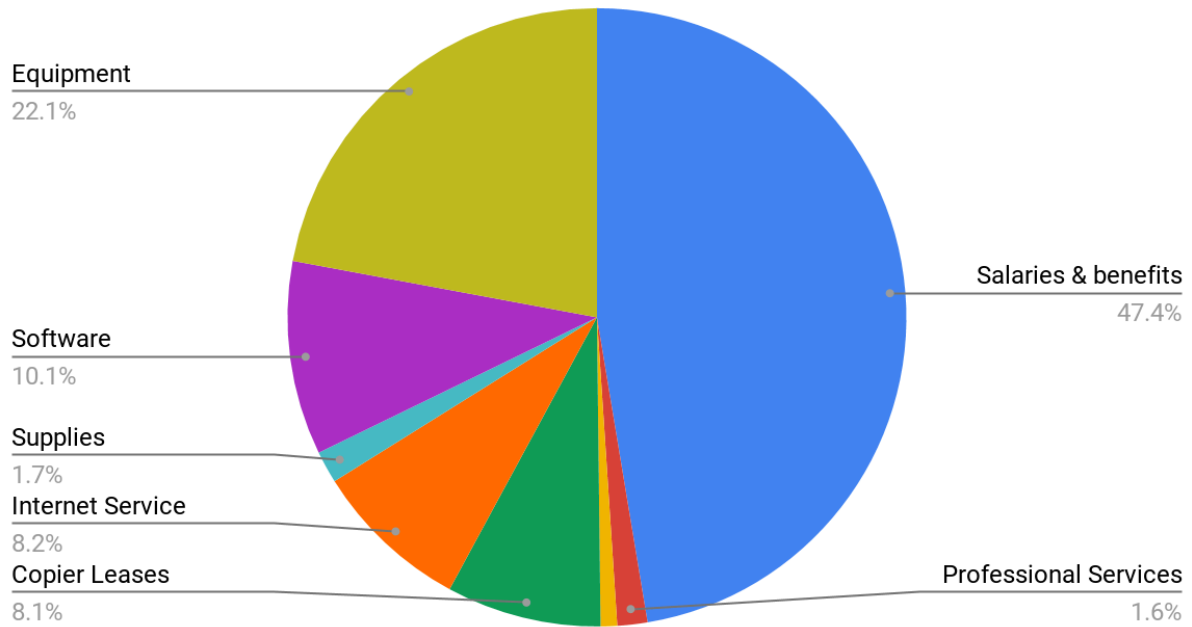
ACSD envisions a digital learning environment that aims to develop inquiring, knowledgeable, and caring young people and one that prepares all PK-12 students to become global citizens in a digitally connected world. Therefore, we believe that a digital learning environment is one where:

- Students are at the center of the learning process and decisions that affect it
- Educators empower students to take greater control of their learning
- Students, educators, and leaders are responsible to integrate technology to enhance learning

We are excited to continue the work outlined in the Digital Learning Plan over the course of the next two years.

FY20 - Technology			
Expenditures			
	Budget	Proposed	% Difference
	FY 18-19	FY 19-20	
Salaries & benefits	519,251	514,217	-0.97%
Professional Services	17,050	17,050	0.00%
Repairs	9,280	9,280	0.00%
Copier Leases	87,757	87,757	0.00%
Internet Service Provider	53,166	89,140	67.66%
Supplies	18,221	18,221	0.00%
Software	71,721	110,000	53.37%
Equipment	239,560	239,560	0.00%
Total	1,016,006	1,085,224	6.81%

FY20 Technology Expenditures



Professional Development: \$302,210

The total proposed budget for district-based professional development is a slight decrease for FY20. The table below presents only small changes reallocating funds from one line to another.

In December 2018, we have spent just over half of our **Course Reimbursement** budget, so we propose a modest increase from \$105,000 to \$108,000 on that line. The **District Wide** line accounts for a wide range of expenses including district-sponsored workshops and other professional learning experiences, district office conferences and dues, travel expenses, professional development supplies, and refreshments.

IB Consultation & Fees expenses will go down modestly in FY20. In the FY19 budget we set aside \$8,500 to cover an application fee for the IB Career-related Program (CP). Through our grant-funded collaborative inquiry into the CP with the Patricia A. Hannaford Career Center (PAHCC), we have decided to build the CP at PAHCC rather than at MUHS. Therefore, application fees and subsequent annual fees will be funded there. However, with authorization in the fall of 2019, our DP fee will rise from \$9,500 to \$11,370.

This professional development budget represents continued support of initiatives built out of the 2015-2020 ACSU Strategic Plan, including the implementation of a district-wide curriculum framework and ongoing professional development to increase educators' capacity to meet the needs of all students. An annual grant of \$20,000 from Middlebury College offsets these costs.

FY20 - Professional Development			
Expenditures			
	Budget	Proposed	% Difference
	FY 18-19	FY 19 - 20	
Course Reimbursement	105,000	108,000	2.86%
District Wide	107,260	105,890	-1.28%
IB Consultation & Fees	95,000	88,320	-7.03%
Total	307,260	302,210	-1.64%
Revenue			
Middlebury College IB Grant	25,000	20,000	
		Local education cost =	282,210

Curriculum: \$373,087

FY20 is the second budget year in which ACSD will maintain a district-level curriculum budget. The numbers below represent no new expenses or staffing. Rather, current expenses have been reorganized to present our collective curriculum efforts more accurately.

FY20 Curriculum			
Expenditures			
	Budget	Proposed	% Difference
	FY 18 - 19	FY 19 - 20	
Salaries and Benefits	244,855	351,087	43.39%
Materials & supplies	22,000	22,000	0.00%
Total	266,855	373,087	39.81%

Our district-level curriculum budget represents personnel and initiatives that directly impact district-wide curriculum initiatives. The **Curriculum Leaders** line represents 3.3 FTE IB Coordinators (1.5 PYP Coordinators across 7 schools, 1.0 MYP Coordinator across two schools, and 0.8 DP Coordinator at the high school) and 1.0 FTE Technology Innovation Specialist. The \$351,087 above. represents the portion of these salaries covered by local funds (2.98 FTE); the difference is covered by federal grants or other local funding. We were not able to fill the Technology Innovation Specialist position for the 2018-2019 school year but do plan to hire for FY20. The reason for the appearance of an increase in salaries and benefits is due to the re-coding of some of the positions described above. A portion of the technology specialist was previously accounted for in the Technology Budget, while portions of the Curriculum Leaders were coded to the school based cost centers. As we continue to develop our unified Curriculum budget, we are examining which job duties align more closely with this cost center versus school based or other cost centers.

Also included in salary and benefits are Curriculum Leadership Stipends, which pay educators (currently teachers, librarians, and interventionists) to act as lead learners and

collaboration facilitators beyond regular contract obligations. These funds are essential to the distributed leadership model that has supported IB implementation and will be equally important as we focus on social emotional learning and a wide range of student supports going forward.

For FY19, the Board approved a budget increase to account for **Curriculum Writing Grants** (again included in Salaries and Benefits). Teachers embraced the opportunity to do paid curriculum writing work over the summer, and we propose carrying the same amount forward in FY20. Finally, as we continue to develop our IB-aligned, student-centered curriculum, curriculum-focused **Materials & Supplies** funding supports implementation of a new curriculum and teaching practices.

Grant Fund Summary and Detail

IDEA: Federal special education grant funds are distributed to states to help offset the cost of special education services and supports. Part B of the Individuals with Disabilities Education Act authorizes the allocation of grant funds to states and LEAs to offset part of the costs of services for K-12 students as well. In addition, it authorizes preschool state grants to help offset the cost of early childhood special education services.

ACSD receives an annual allocation of funds based on our child count (the number of students eligible to receive special education services). Our FY19 allocation is \$557,521. The grant funds for this fiscal year are helping to offset the cost of administration, the centralized evaluation team, occupational and physical therapy, other supports and services, and materials and supplies. For FY18, ACSD received an allocation of \$516,655. We anticipate similar allocations for FY20. Grant budgets will be updated once allocations are received.

Title Funds: Each year ACSD receives federal grant money under Titles I and IIA of the Elementary and Secondary Education Act. In FY19, we also received funds under Title IVA and Title I-SI. Title I funds are targeted at schools with high percentages of students living in poverty. In FY19, eligible schools were Bridport, Mary Hogan, Salisbury, and Shoreham. The purpose of this grant is to ensure that all children have equitable access to high-quality educational opportunities, and to support all students in reaching proficiencies measured against rigorous State standards. Title IIA funds are shared across the district and targeted at improving teacher and principal quality largely through professional development and professional learning opportunities. Title IVA funds can be spent to support well-rounded educational opportunities, safe and healthy student activities, and effective uses of technology. Title I-SI support school improvement

activities. In FY19, ACSD received allocations of \$499,133 in Title I, \$145,623 in IIA, \$76,404 in IVA, and \$14,800 in Title I-SI. The grants offset the costs of faculty and administration and professional development, among other things. We have budgeted in anticipation of similar allocations for FY20. Grant budgets will be updated once FY20 allocations are received.

FEDERALLY FUNDED SERVICES

2017-2018

The chart below shows some of the federally funded services provided to students through the Consolidated Federal Programs (Title I, Title IIA, Title IV). during FY18. The chart shows services provided at dedicated schools. There are also district-wide positions and initiatives that are funded through Consolidated Federal Programs, including grant management, curriculum leadership, services for homeless students, professional development, and summer curriculum camps. In addition to what is shown below, ACSD also received the IDEA-B and IDEA-B Preschool Grant. These grants have paid for a portion of special education administration, a portion of speech and language pathology, a portion of a behavior interventionist, and a portion of a technology innovation specialist. The actual amounts for federally funded services for 2018-2019 will not be determined until the spring of 2019 and may vary. There are a number of determining factors that come into play when allocating funds.

Bridport

<u>Service</u>	<u>2017-2018</u>
Literacy Interventionist	\$58,787
Math Interventionist	\$19,596
Interventionist Benefits	\$24,289
Stipends	\$894
PD for Title I Staff	\$3,200
Parental Involvement	---
TOTAL	\$106,766

Mary Hogan

<u>Service</u>	<u>2017-2018</u>
Literacy Interventionists	\$81,629
Math Interventionists	\$56,251
Benefits	\$39,946
Stipends	\$1,219
Board Certified Behavior Analyst	---

Literacy Intervention Materials	---
PD for Title I Staff	8,549
Supplies	5,396
TOTAL	\$192,990

Salisbury

<u>Service</u>	<u>2017-2018</u>
Literacy Interventionist (0.5 FTE)	\$41,730
Benefits	\$13,386
Parental Involvement	\$921
TOTAL	\$56,037

Shoreham

<u>Service</u>	<u>2017-2018</u>
Literacy Interventionist (0.5 FTE)	\$42,032
Benefits	\$17,557
Math & Literacy Tutoring	\$2,451
PD for Title I Staff	\$3,200
Supplies	\$6,440
TOTAL	\$71,680

Actual amounts will not be determined until the spring of 2019 and may vary. There are a number of determining factors that come into play when allocating funds.

MEDICAID REIMBURSEMENT REVENUES - FY 2018

Medicaid money is available each year as a reimbursement for some school-based services provided to students eligible for special education. The amount of money in any given fiscal year varies widely and is very difficult to project due to this variation. Because of this, ACSD utilizes funds generated from the previous fiscal year. For example, the Medicaid money utilized in FY 2018 was generated during the 2016–2017 school year. For FY 2018, ACSD spent \$150,044 in Medicaid money on the following: Medicaid Claims Administration, a portion of a Behavior Specialist, a portion of a Nurse, and a portion of a Community Partnership Coordinator.

FY18 Fund Balances

Auditor RHR Smith has completed their fund balance verification. The audited balance is \$123,801 for the General Fund. A copy of the audit for the year ended June 30, 2018 will

be posted on the ACSD website upon receipt. We propose to allocate that fund balance to the Capital Reserve Fund.

Health Care Reserve

As noted in prior sections, the new health care plans which began on January 1, 2018 include health reimbursement accounts (HRAs) for most of our employees. These accounts range from \$2,500 to \$5,000 depending on plan selection and ACSD contributes the last 88%. The benefit of the HRA is that unused balances are returned to ACSD. Unfortunately, there is no good data to project our employee usage. The State legislature used a 60% usage rate in their calculation of the health insurance claw back so we have included that as the basis for our budget. Due to the volatility of health care costs, the Health Care Reserve was funded with \$200,000 in FY19. However, since the state will be taking over negotiations for healthcare for all school employees in FY21, the Board will transfer the balance of the Health Care Reserve to the Education Reserve to ensure these funds are used for ACSD.

Education Reserve

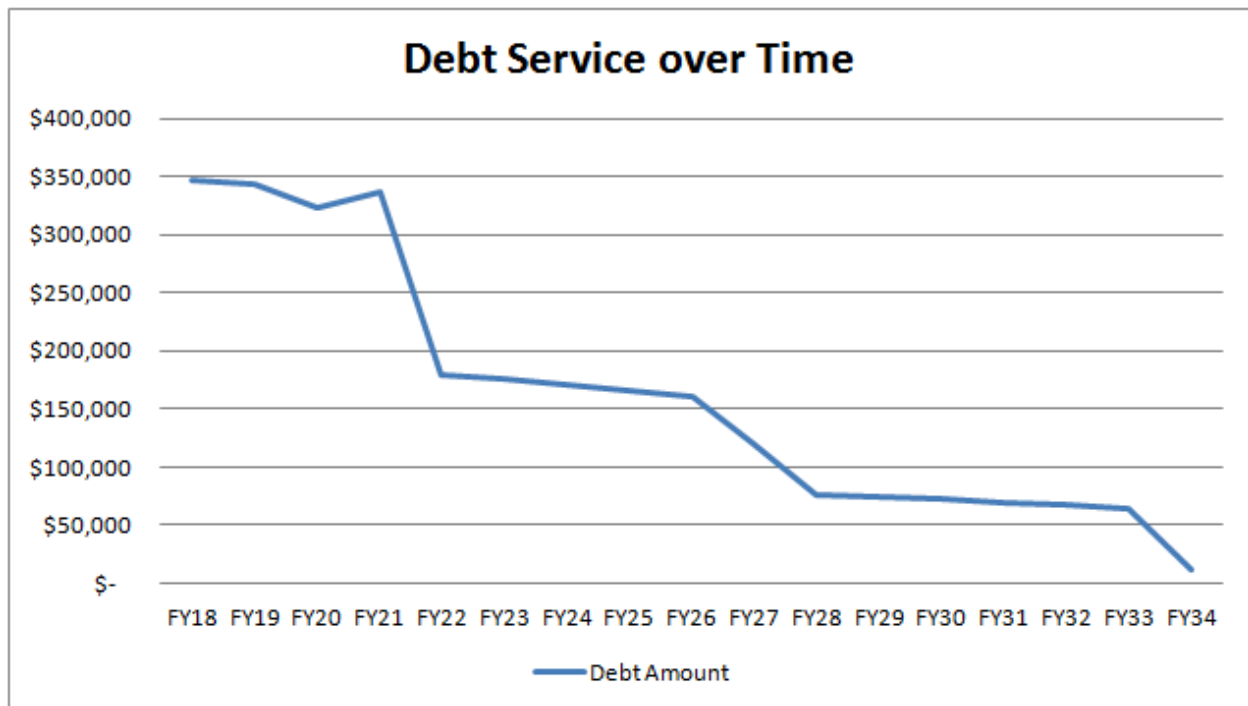
The Education Reserve currently has a balance of \$850,959. Once the Health Care Reserve is transferred, the balance will be \$1,050,959, which provides a healthy reserve for ACSD.

Capital Reserve

The capital reserve was funded with \$823,673 of FY17 fund balance. A considerable amount of deferred maintenance was addressed using these funds in FY19, as discussed in the Facilities section of report. We anticipate this fund will have a much lower balance at the end of FY19 because of this, so the transfer of our FY18 fund balance will allow us to begin building this fund back up for future projects.

Bond Schedules

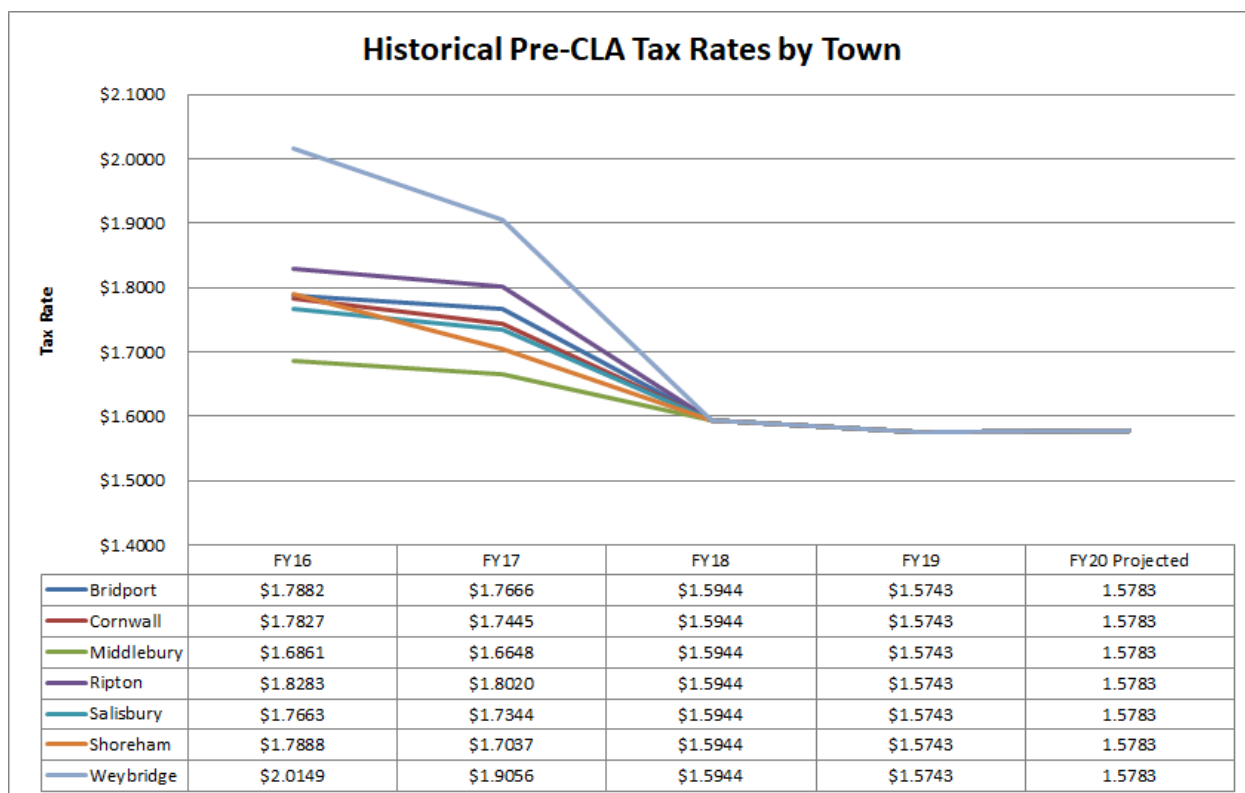
The chart below shows debt service from FY18 through 2034. The next major change is the retirement of Mary Hogan's 2000 addition bond in FY21.

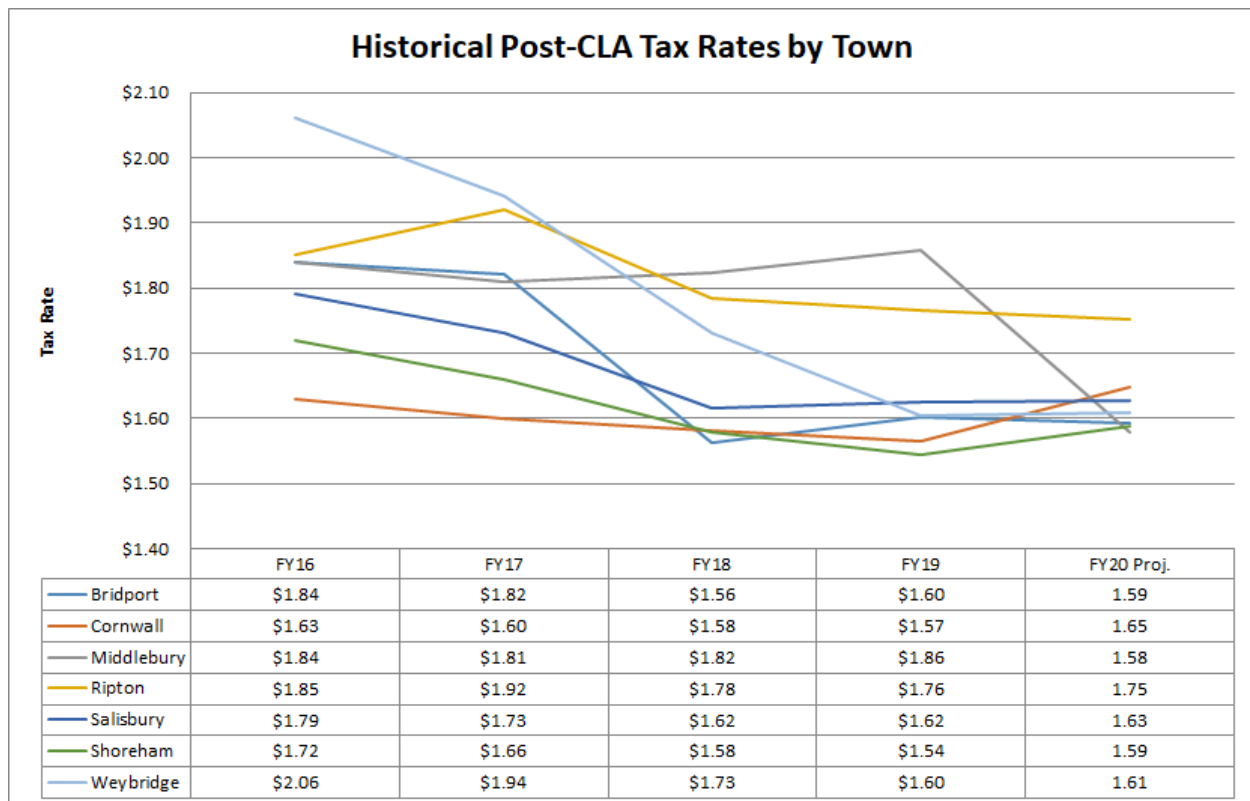
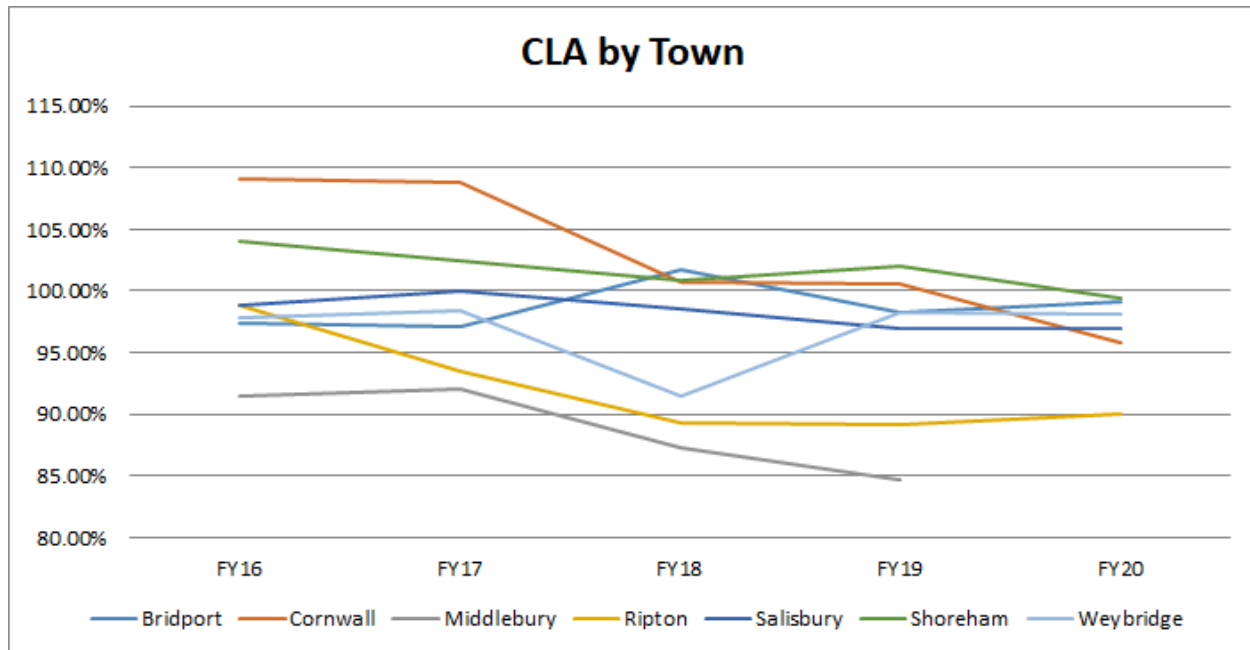


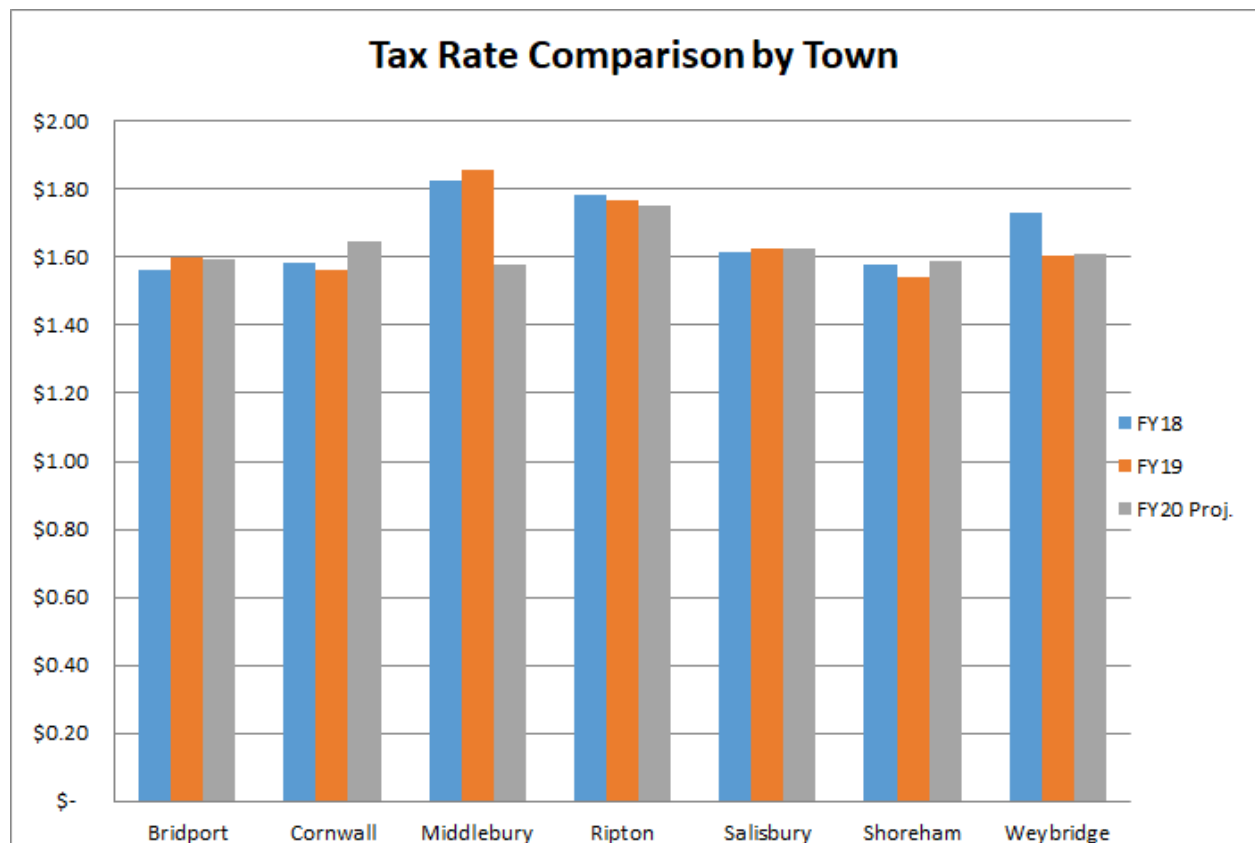
Informational Section Summary Information

The following pages provides historical comparative information as well as comparative information across the schools in our new district. In order to find efficiencies within our system we must first understand the components and how they compare now and in the past. This information will also be useful as we unpack our definition of equity and work to provide it across our schools.

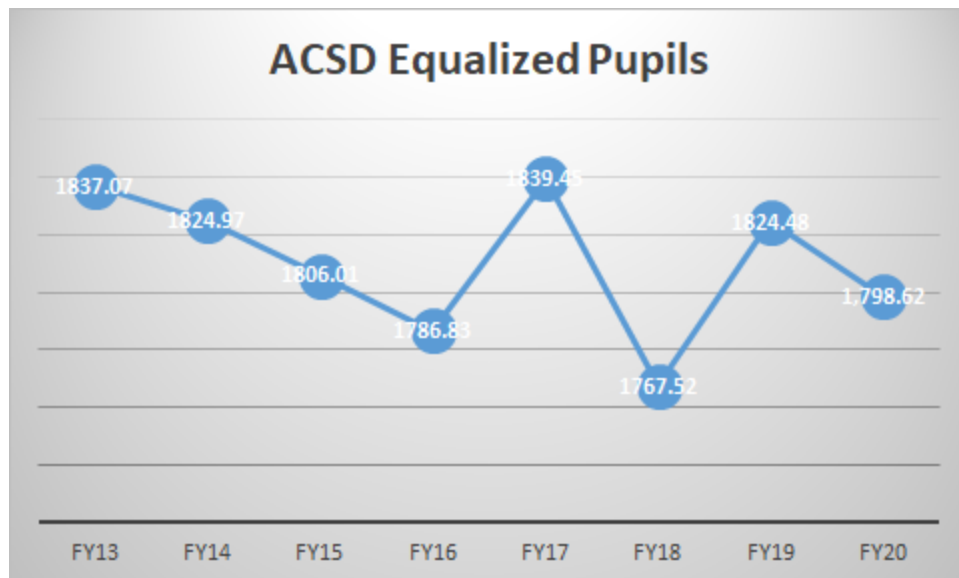
Property Taxes







Equalized Pupils & Enrollment Information



The objective of calculating equalized pupils is to create an “average” student in terms of assumed costs for a given district. Specific categories of students are presumed to have different costs than other categories. To create an average student in terms of cost, weights are added to student counts in those specific categories. The intended end result is that the “cost” of an equalized pupil from any district can be compared to the “cost” of an equalized pupil from any other district in terms of the criteria identified in statute. The equalized pupil count is part of the statutory formula used to calculate the education tax rate.

ACSD Enrollment (September 2018)

Bridport			Cornwall			Middlebury ID#4		
Pre-K	20					Pre-K	25	
Kindergarten	10		Kindergarten	12		Kindergarten	55	
First Grade	8		First Grade	10		First Grade	65	
Second Grade	5		Second Grade	6		Second Grade	67	
Third Grade	5		Third Grade	9		Third Grade	59	
Fourth Grade	10		Fourth Grade	12		Fourth Grade	65	
Fifth Grade	8		Fifth Grade	12		Fifth Grade	62	
Sixth Grade	12	78	Sixth Grade	15	76	Sixth Grade	68	466
Ripton			Salisbury			Shoreham		
Pre-K	5		Pre-K	8				
Kindergarten	8		Kindergarten	7		Kindergarten	18	
First Grade	8		First Grade	10		First Grade	14	
Second Grade	3		Second Grade	12		Second Grade	14	
Third Grade	9		Third Grade	13		Third Grade	11	
Fourth Grade	9		Fourth Grade	16		Fourth Grade	7	
Fifth Grade	4		Fifth Grade	12		Fifth Grade	8	
Sixth Grade	9	55	Sixth Grade	20	98	Sixth Grade	9	81
Weybridge			MUMS			MUHS		
Kindergarten	6		Seventh Grade	109		Ninth Grade	128	
First Grade	10		Eighth Grade	146		Tenth Grade	121	
Second Grade	9		Out of District	16	271	Eleventh Grade	125	
Third Grade	7					Twelfth Grade	121	
Fourth Grade	8					Out of District	36	531
Fifth Grade	8							
Sixth Grade	7	55	Total ACSD	1711				

ACSD FY20 Projected Enrollment

	PK	K	1	2	3	4	5	6	7	8	9	10	11	12	Total PK-12
Bridport	12	13	12	8	6	5	9	8							73
Cornwall		14	13	11	8	9	13	12							80
Mary Hogan	25	65	60	64	68	59	65	64							470
MUMS									147	120					267
MUHS											156	136	127	139	558
Ripton	5	5	8	8	3	8	7	4							48
Salisbury	8	12	14	10	11	13	16	12							96
Shoreham		20	18	14	13	11	6	8							90
Weybridge		5	7	10	10	7	8	8							55

Staffing Data & Ratios

Ratio of Students to Classroom Teacher in Elementary Schools

School	FY19 Current	
Bridport	14.5	To 1
Cornwall	15.2	To 1
Mary Hogan	18.4	To 1
Ripton	13.8	To 1
Salisbury	13.89	To 1
Shoreham	16.2	To 1
Weybridge	13.8	To 1

*Student count does not include PK. If classroom has a PK/K mixed, teacher was prorated based on PK/K Enrollment.

FY19 Enrollment to School based Licensed Staff FTE

- School based FTE does not include grant funded, special educators, or ELL

Current Ratios	Students : Licensed Staff	
Bridport*	9.4	to 1
Cornwall	9.1	to 1
Ripton*	9.7	to 1
Salisbury*	9.9	to 1
Shoreham	10.4	to 1
Weybridge	9.6	to 1
Mary Hogan	12.3	to 1
MUMS	9.3	to 1
MUHS	11.4	to 1

*Figures do not include Pre-k enrollment or dedicated staff

FY19 Enrollment to Regular Ed Paraprofessional FTE

- FTE based on September time studies

	Students : Paraprofessional	
Bridport	53.2	to 1
Cornwall	55.5	to 1
Ripton	39.4	to 1
Salisbury	69.2	to 1
Shoreham	81.0	to 1
Weybridge	25.5	to 1
Mary Hogan	23.0	to 1
MUMS	59.3	to 1
MUHS	169.1	to 1

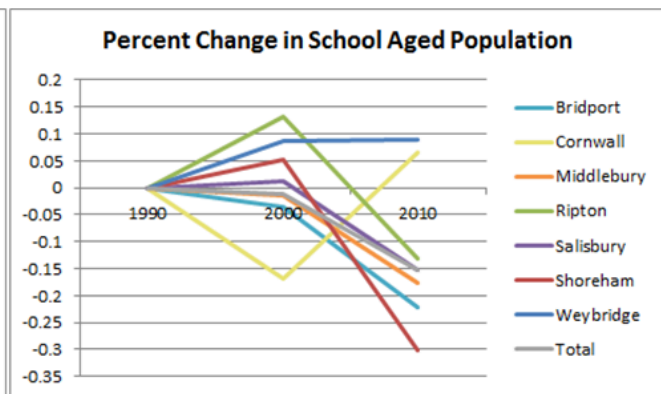
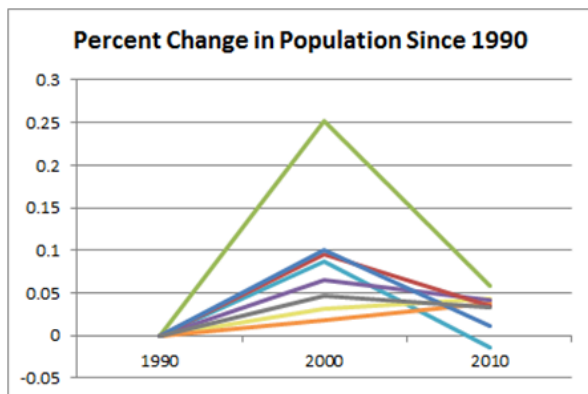
*Figures do not include PreK or dedicated staff

FY19 Students to Administrators		
	Students: Admin	
Bridport	58	To 1
Cornwall	76	To 1
Mary Hogan	441	To 1
Ripton	83.3	To 1
Salisbury	90.0	To 1
Shoreham	81.0	To 1
Weybridge	55.0	To 1
MUMS	135.5	To 1
MUHS	265.5	To 1

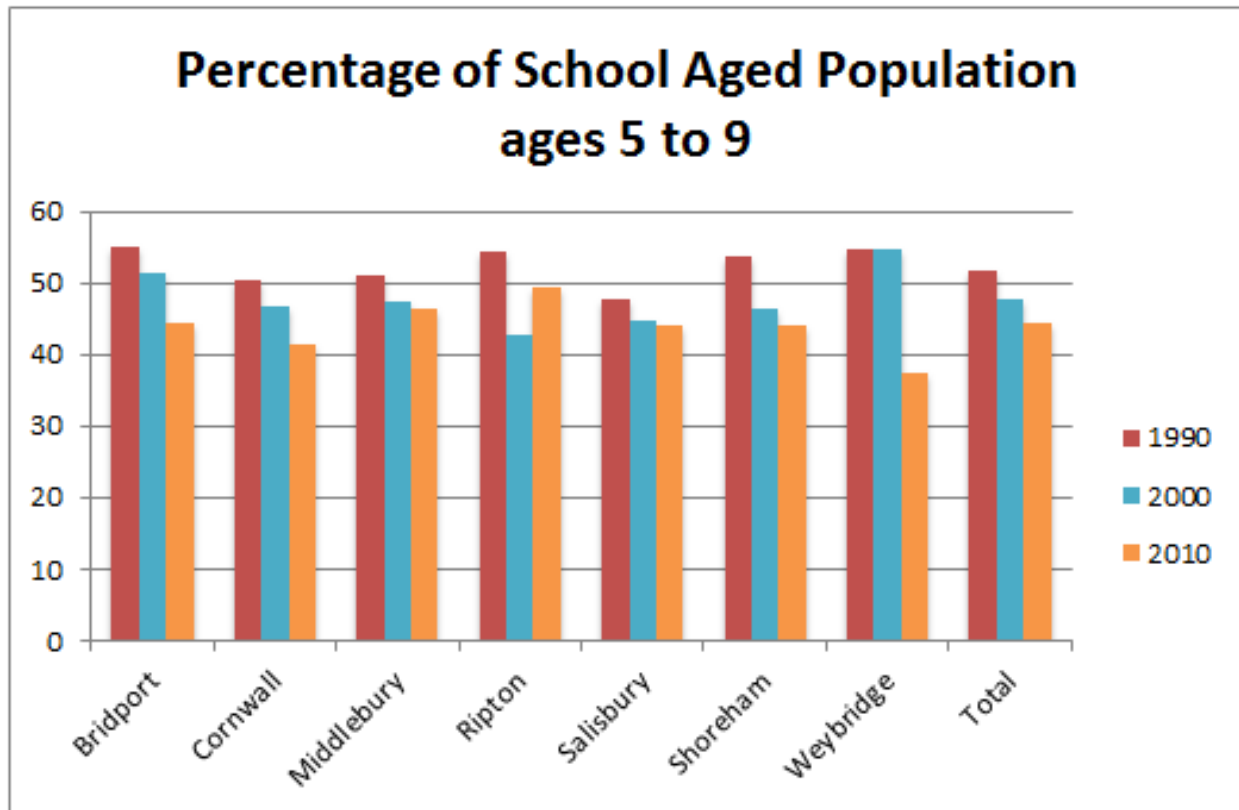
*Enrollment figures do not include PK

ACSD Demographic Data

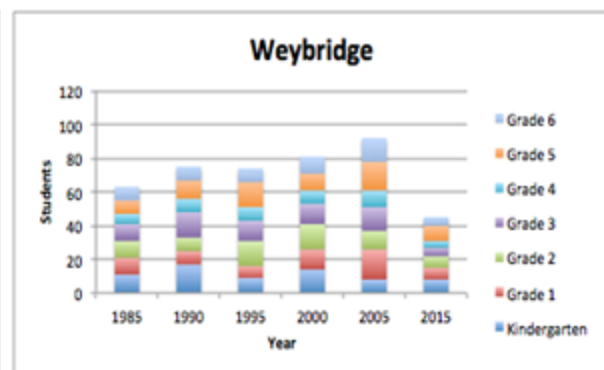
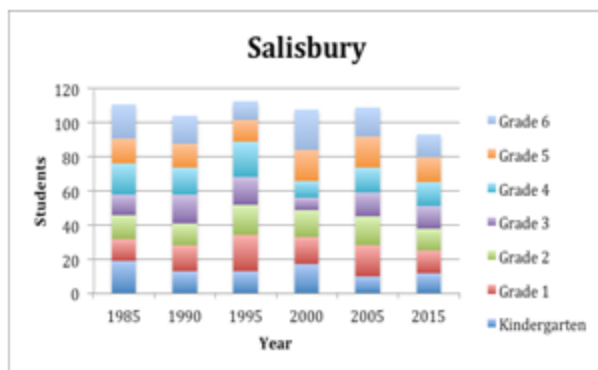
Demographic Trends: 1990-2010

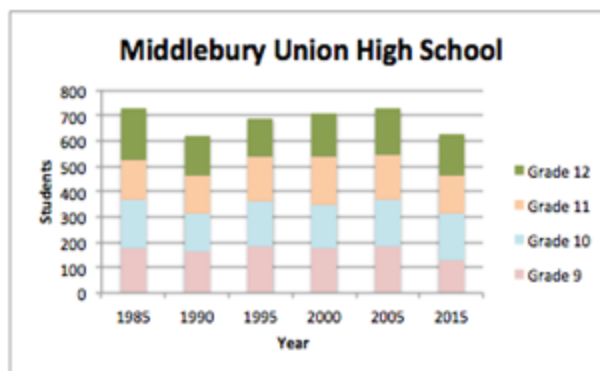
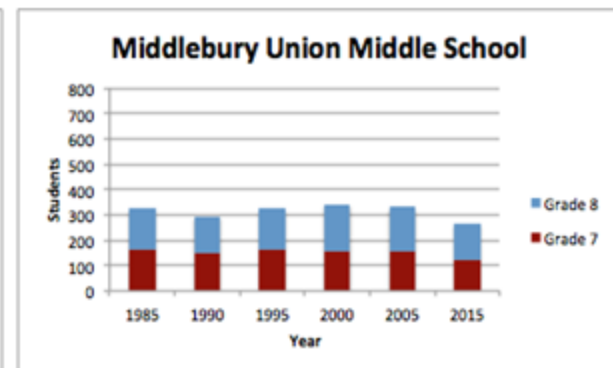
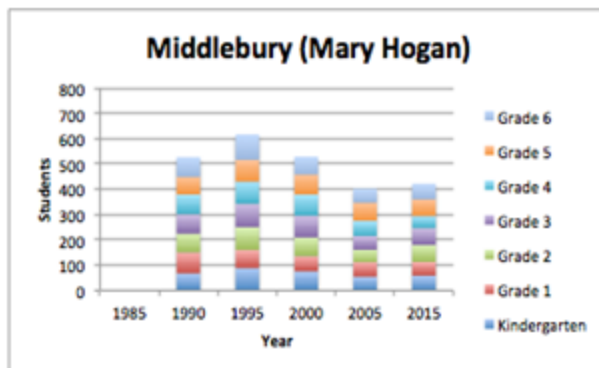
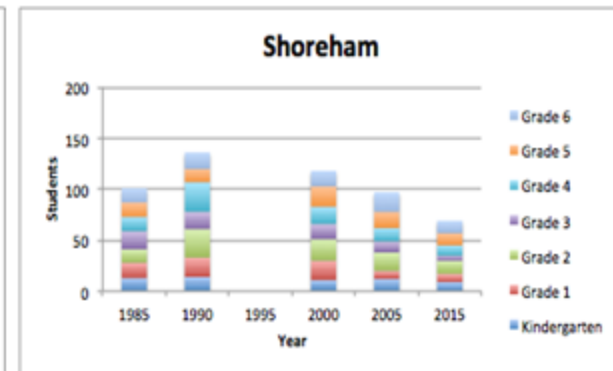
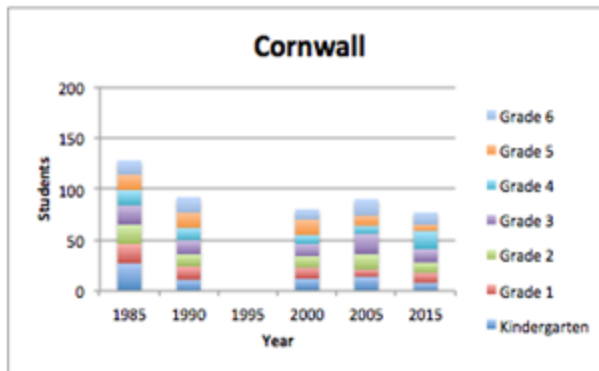
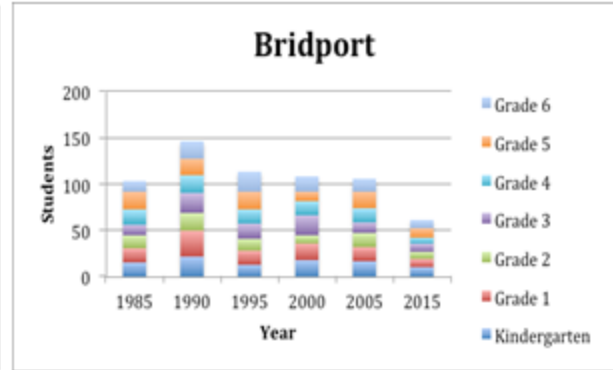
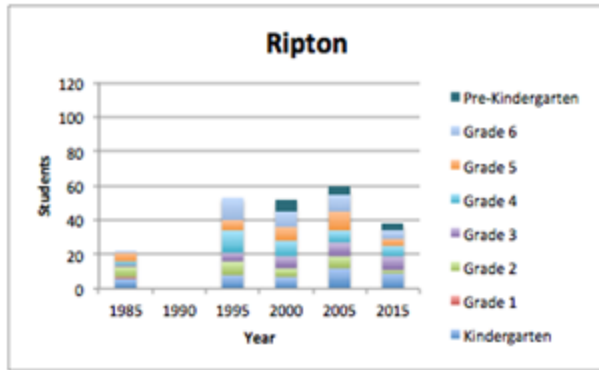


School Aged Population (Age 5-9) by Town



Enrollment Data by Town 1985-2015





PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Addison Central USD		Property dollar equivalent yield		U055		Homestead tax rate per \$10,666 of spending per equalized pupil	
County: Addison		10,666		Addison Central		1.00	
		13,104				Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2017	FY2018	FY2019	FY2020		
Adopted or warned union district budget (including special programs and full technical center expenditures)		-	\$37,355,819	\$38,286,152	\$37,794,916	1.	
plus	Sum of separately warned articles passed at union district meeting	-	-	-	\$123,801	2.	
Adopted or warned union district budget plus articles		-	\$37,355,819	\$38,286,152	\$37,918,717	3.	
plus	Obligation to a Regional Technical Center School District if any	-	-	-	-	4.	
plus	Prior year deficit repayment of deficit	-	-	-	-	5.	
Total Union Budget		-	\$37,355,819	\$38,286,152	\$37,918,717	6.	
S.U. assessment (included in union budget) - informational data		-	-	-	-	7.	
Prior year deficit reduction (if included in union expenditure budget) - informational data		-	-	-	-	8.	
Revenues							
Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)		-	\$6,927,017	\$7,442,512	\$6,489,965	9.	
Total offsetting union revenues		-	\$6,927,017	\$7,442,512	\$6,489,965	10.	
Education Spending		-	\$30,428,802	\$30,843,640	\$31,428,752	11.	
Addison Central USD equalized pupils		-	1,770.42	1,824.28	1,798.62	12.	
Education Spending per Equalized Pupil		-	\$17,187.34	\$16,907.29	\$17,473.81	13.	
minus	Less net eligible construction costs (or P&I) per equalized pupil	-	\$192.80	\$187.58	\$155	14.	
minus	Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)	-	\$15.44	\$10.74	\$12	15.	
minus	Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per equpup)	-	-	-	-	16.	
minus	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-	17.	
minus	Estimated costs of new students after census period (per equpup)	-	-	-	-	18.	
minus	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	-	-	-	-	19.	
minus	Less planning costs for merger of small schools (per equpup)	-	-	-	-	20.	
minus	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	-	-	-	-	21.	
Excess spending threshold		Allowable growth	threshold - \$17,386	threshold - \$17,816	threshold - \$18,311	22.	
plus	Excess Spending per Equalized Pupil over threshold (if any)	-	\$17,386.00	\$17,816.00	\$18,311.00	23.	
Per pupil figure used for calculating District Equalized Tax Rate		-	\$17,187	\$16,907	\$17,473.81	24.	
Union spending adjustment (minimum of 100%)		-	169.167%	165.433%	163.827%	25.	
Anticipated equalized union homestead tax rate to be prorated		-	\$1.5917	\$1.5743	\$1.5783	26.	
[(\$17,473.81 ÷ \$13,104) × 1.00%]		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00		
Prorated homestead union tax rates for members of Addison Central USD		FY2017	FY2018	FY2019	FY2020	FY20 F	
T029	Bridport	-	1.5917	1.5743	1.5783		
T053	Cornwall	-	1.5917	1.5743	1.5783		
T123	Middlebury ID	-	1.5917	1.5743	1.5783		
T167	Ripton	-	1.5917	1.5743	1.5783		
T180	Salisbury	-	1.5917	1.5743	1.5783		
T189	Shoreham	-	1.5917	1.5743	1.5783		
T239	Weybridge	-	1.5917	1.5743	1.5783		
		-	-	-	-		
		-	-	-	-		
		-	-	-	-		
Anticipated income cap percent to be prorated from Addison Central USD		0.00%	2.87%	2.60%	2.67%	27.	
[((\$17,473.81 ÷ \$13,104) × 2.00%)]		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%		
Prorated union income cap percentage for members of Addison Central USD		FY2017	FY2018	FY2019	FY2020	FY20 F	
T029	Bridport	-	2.87%	2.60%	2.67%		
T053	Cornwall	-	2.87%	2.60%	2.67%		
T123	Middlebury ID	-	2.87%	2.60%	2.67%		
T167	Ripton	-	2.87%	2.60%	2.67%		
T180	Salisbury	-	2.87%	2.60%	2.67%		
T189	Shoreham	-	2.87%	2.60%	2.67%		
T239	Weybridge	-	2.87%	2.60%	2.67%		