



WINDSOR SOUTHEAST
supervisory union

WINDSOR SOUTHEAST SUPERVISORY UNION

FY28 Budget Book

For the fiscal year July 1, 2027 to June 30, 2028

Hartland · Mt. Ascutney · Weathersfield

54 Main Street, Suite 200, Windsor, Vermont 05089 · Windsor County · [wsesu.net](https://www.wsesu.net)

Start here

FROM THE SUPERINTENDENT

A letter to our communities

Contents

Page numbers refer to the folio printed at the bottom-right of every page in this book: the pages before the Executive Summary are numbered i, ii, iii, and the Executive Summary begins on page 1. The web edition at budget.wsesu.net carries the same sections with interactive charts and downloadable data.

Front matter	iv
Superintendent Letter	iv
Executive Summary	1
CFO Cover Letter	1
Supervisory Union Profile	4
SU Board of Education	5
Organizational Chart	6
From Four Superintendents to One	7
Evolution of VT Education Law	12
How the SU money flows	15
How Vermont funds schools	20
SU Budget Process & Timeline	28
Student Enrollment Trends	30
Health Insurance Trends	35
SU Staffing Trends	37
State/Federal Mandated Reporting	41
Curriculum, Instruction & Assessment Letter	44
Student Support Services Letter	46
Food Services Letter	47
Organizational Information	49
Geographic Areas Covered	49
Mission, Vision and Values	51
Strategic Plan	53
Basis of Budgeting	56
WSESU Financials	58
WSESU General Fund	58
What makes up a fund balance?	74
WSESU General Fund: Fund balance	76
Facilities & Maintenance	78

WSESU Early Childhood Program	82
WSESU Early Childhood Program: Fund balance	92
WSESU Food Services Fund	94
WSESU Food Services Fund: Fund balance	104
Appendix	106
Glossary	106

Assembled 2026-10-23 from the published sections of the web edition. Sections in draft at build time are not included.

FROM THE SUPERINTENDENT

Superintendent's Letter



Dear WSESU families, staff, and community members,

As I enter my fifth year as Superintendent of Windsor Southeast Supervisory Union, I am deeply grateful for the unwavering support of our communities. Even as we navigate state-level education changes and systemic unknowns, the strength of our schools remains rooted in our shared commitment to our children. Serving in this role is a privilege, and I look forward to partnering with our students, staff, and families for another impactful year.

During the 2025–2026 school year, we celebrated five years of putting our strategic plan into action. Its core pillars, Student Success and Engagement, Culture and Student Wellness, and Information and Communication, remained our guiding compass as we worked to achieve our shared vision: to engage hearts and minds for a limitless future. This ongoing commitment ensured our schools remained places where students thrived, staff found deep purpose, and our entire community took pride in the work.

Our unifying theme for 2025–2026 was Stronger Together. In a time when the broader world felt uncertain, one truth remained clear, our greatest strength comes from our connections. We leaned on this theme to support one another, our students, and our goals.

In 2025–2026, we set new goals that strengthened both our academic outcomes and our school culture. We remained firmly committed to fostering leadership across our district, empowering both our students and staff, while making steady progress toward our

strategic priorities.

We completed our third year of implementing our reading and math curricula: Amplify CKLA for reading in grades K–5 and Eureka Math² for math in grades K–8. Our dedicated teachers have continued to deepen their mastery of these programs, delivering creative, engaging lessons that captivate student interest and drive steady academic growth across our classrooms.

Middle and high school faculty continued their work defining proficiencies and aligning assessments. High school teachers mapped out clear graduation pathways. By directly aligning high school coursework with state standards, we are ensuring our students stay on track for long-term success.

Thanks to these targeted efforts, we saw encouraging growth in our Winter 2026 STAR and DIBELS assessment results for many students. This steady progress is a direct result of our hard-working students, outstanding educators, and supportive community.

At the state level, Act 170 introduced meaningful updates to how Vermont funds and structures public education. Our leadership and school boards are actively engaged in navigating this legislation, ensuring that our district's values and student needs remain at the forefront of every transition decision.

The FY28 budget reflects our continued strategic focus – prioritizing student success and high-quality instruction while maintaining strict fiscal alignment and transparency for our taxpayers.

As we move through the 2026–2027 school year, we extend our heartfelt thanks to our educators, families, and community partners. Your collaboration makes it possible for our students to learn, grow, and thrive every single day.

Cover Letter

From the Chief Financial Officer · FY28 Budget Book



We're pleased to present the FY28 budgets for the Windsor Southeast Supervisory Union and our three member districts, Hartland, Mt. Ascutney, and Weathersfield. These budgets reflect our commitment to a high-quality education for all of our 1,137 PreK–12 students, and our belief that strong schools build strong communities.

What's different this year

This is the first budget book we have built and published ourselves. For several years we paid an outside subscription service to host it.

This year, we built the book in-house, and it shows in what the book can do:

- It is a website first and a printed book second. We also built it with mobile in mind as we know that's how many busy parents and community members will view it. Every page has its own address you can share or bookmark.
- Two new features, [How the SU money flows](#) and [How Vermont funds schools](#), walk through the parts of school finance that voters ask us about most, using our own numbers rather than a generic example.
- The totals open up. On any fund page, click a function, an object, a program, or a revenue source and you land on the detail behind it, each with its own spreadsheet download.
- The ability to choose between [two different budget scenarios](#) for our WSESU General Fund and its impact on the local assessments and budgets.
- Each district has its own tax-rate calculation page and a calculator you can use to estimate your own FY28 school tax, including the income-sensitivity adjustment, once the state issues its December yield letter.
- Every table can be downloaded as a spreadsheet. The whole book is searchable. The full book, or just your district plus the SU summary, is available as a PDF from the [Download](#) page.

- When we find an error or add information, the correction is live within minutes. There is no waiting for a reprint.

Why we did it

Part of our job is to look at every contract with the taxpayer in mind. Over the current fiscal year (FY27) we renegotiated or replaced several software vendors, and together those changes save roughly \$25K a year. The budget book subscription was one of them: rather than renew it, we built this publication ourselves with open-source tools and the same secure cloud services we already use for financial reporting, so it is now something we control, maintain, and improve on our own schedule. We plan to do even more in FY28. As you dig into this budget book, you can see that Technology Software is down to the tune of \$42,680.

How the book is organized

- **Executive Summary.** A profile of the supervisory union, the budget process and timeline, enrollment and health-insurance trends, staffing and enrollment trends, the two explainers above, and letters from the program directors.
- **Organizational Information.** Our geographic area, mission and strategic plan, and the basis of budgeting and accounting.
- **WSESU Financials.** The SU General Fund, the Early Childhood Program, Food Services, each with a summary, a comprehensive fund summary, and detail by function, program, object, and account, with several years of history for comparison.
- **Hartland, Mt. Ascutney, and Weathersfield.** One section per district: the board and principal letters, the general fund, the tax-rate calculation and tax-impact calculator, the AOE three-year comparison, the warning and results, and staff information.
- **Appendix.** A [glossary](#) written with Vermont finance in mind and the terms that actually appear in these pages.

The structure is built toward the Government Finance Officers Association's Distinguished Budget Presentation criteria and the Association of School Business Officials International's Meritorious Budget Award guidelines.

Appreciation and contact

Thank you to our boards of school directors, the Superintendent, our administrators, and the staff who contributed to these budgets. Questions and comments are always welcome. Contact me directly at ldougher@wsesu.net.

Thank you for taking the time to learn about the financial health of our schools.

EXECUTIVE SUMMARY

Windsor Southeast Supervisory Union

The Supervisory Union comprises four Vermont towns and three school districts to provide learning environments for students from pre-kindergarten to grade twelve. Educating students from Windsor, West Windsor, Hartland, and Weathersfield, our schools include Albert Bridge School (K–6), Hartland Elementary School (K–8), Weathersfield School (K–8), Windsor School (K–12), and a supervisory union-wide early childhood educational program. Windsor High School also serves students from Cornish, New Hampshire. Hartland and Weathersfield do not operate public high schools; both tuition their high-school students, who may choose any approved school.

The Supervisory Union's central offices occupy the historic Windsor House in Windsor, the birthplace of Vermont.



Populations and People

Total Population

11,191

2020 Decennial Census



Income and Poverty

Median Household Income

\$61,380

2021 American Community Survey 5 Year Estimates



Education

Bachelor's Degree of Higher

34.2%

2021 American Community Survey 5 Year Estimates



Employment

Employment Rate

59.2%

2021 American Community Survey 5 Year Estimates



Housing

Total Housing Units

5,662

2020 Decennial Census



Health

Without Health Care Coverage

5.2%

2021 American Community Survey 5 Year Estimates



Families & Living Arrangements

Total Households

4,693

2021 American Community Survey 5 Year Estimates



Race and Ethnicity

Hispanic or Latino (of any race)

198

2020 Decennial Census

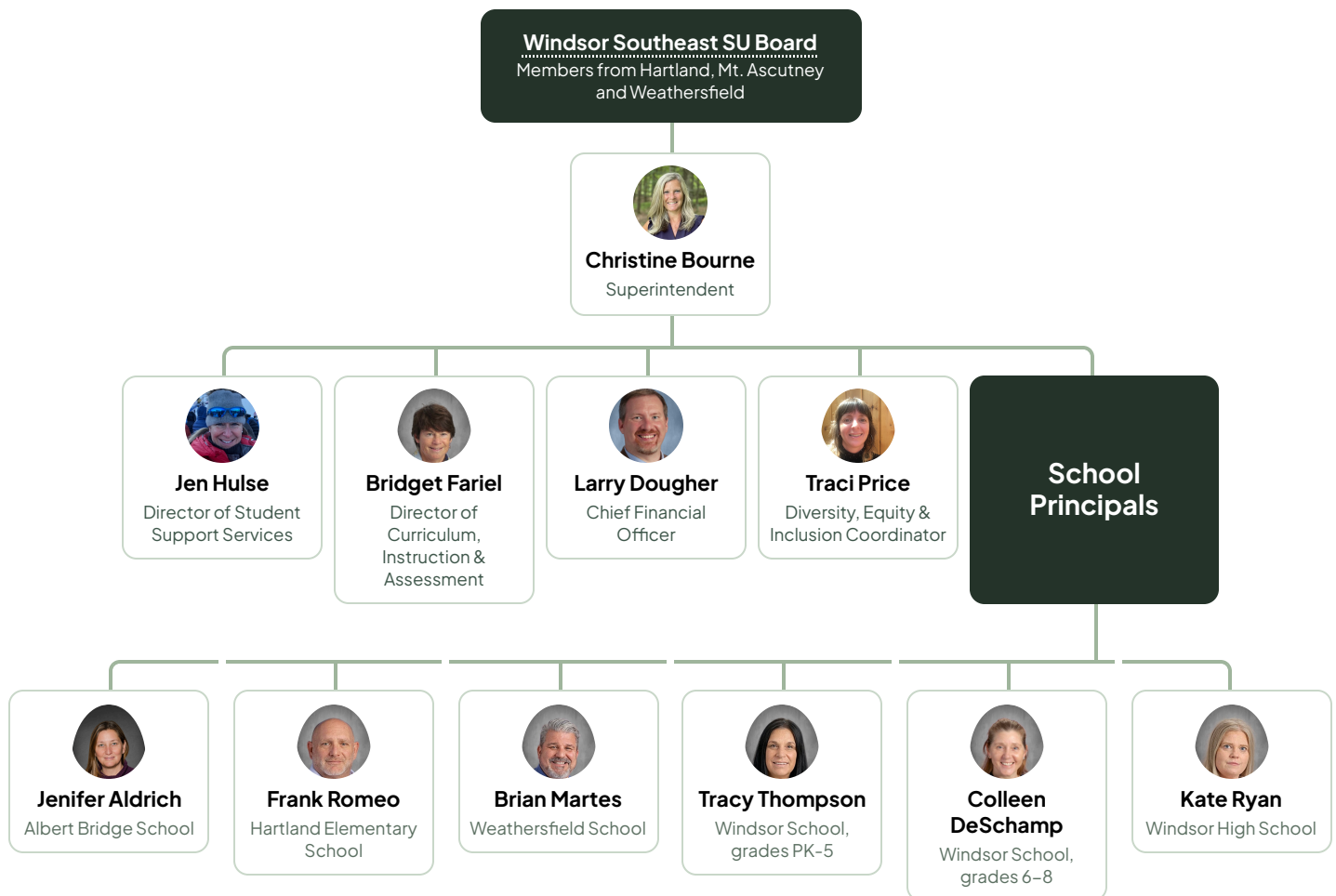
SU Board of Education

The Supervisory Union Board seats three members from each of the four towns in our SU (Hartland, Weathersfield, West Windsor and Windsor), twelve members in all.

- Bill Yates, Mt. Ascutney SD, Chair (term ends 2028)
- Amy McMullen, Mt. Ascutney SD, Vice Chair (term ends 2027)
- Davis McGraw, Mt. Ascutney SD, Clerk of the Board (term ends 2028)
- John Arrison, Weathersfield SD, Treasurer (term ends 2027)
- Elizabeth Burrows, Mt. Ascutney SD, Member (term ends 2027)
- Elizabeth Frederick, Mt. Ascutney SD, Member (term ends 2029)
- Ryan Pezanowski, Hartland SD, Member (term ends 2028)
- AnneMarie Redmond, Weathersfield SD, Member (term ends 2028)
- Megan Reed, Mt. Ascutney SD, Member (term ends 2029)
- Sara Steele, Weathersfield SD, Member (term ends 2027)
- Bethann Swartz, Hartland SD, Member (term ends 2027)
- Heather Vonada, Hartland SD, Member (term ends 2027)

Organizational Chart

Reporting lines for the Supervisory Union's central office and its schools. The Windsor Southeast SU Board, whose members are listed on the [SU Board of Education](#) page, employs the Superintendent; the central-office directors and the six school principals report to the Superintendent.



From Four Superintendents to One

Windsor Southeast Supervisory Union employs the staff, runs the payroll, keeps the books and negotiates the contracts for three school districts: Hartland, Mt. Ascutney and Weathersfield. Each district still has its own board, its own budget and its own vote on Town Meeting Day. None of them has ever run a business office of its own; the central office has always done that work. What changed over the past two decades is who leads it, and how much of it Vermont law requires rather than merely permits.

Four superintendents, then one

The business of running the districts (payroll, accounting, grant management) has always sat in the central office, and so has the Director of Special Education. What was not shared was the superintendency. Until 2009, the four districts then in Windsor Southeast had four superintendents between them; Windsor had one of its own. In July of that year the supervisory union board consolidated them, in the board's own account written for the State Board of Education eight years later:

In July of 2009, the supervisory union board decided to end the practice of "siloe" leadership ... and strengthen instructional and operational leadership at the SU level by hiring a full-time superintendent and instructional leaders for curriculum and special education, as well as for financial operations and human resources.

Windsor Southeast Joint 706 Study Committee, final report to the State Board of Education, December 2017

Four superintendencies became one, and the decision put SU-level leadership behind curriculum and special education alongside the finance and operations the central office already carried. Technology, food service, transportation and a single master

agreement covering every district's employees followed over the next several years.

Then the law made it a duty

Much of this was already Windsor Southeast's practice by the time the legislature required it of everyone. Before 2010 the shared-services list in 16 V.S.A. § 261a was a menu: a supervisory union could provide those services *"at the option of the supervisory union."* **Act 153 of 2010** struck that phrase. What had been optional became a duty, and the statute reads today:

The board of each supervisory union shall:

- establish a supervisory union-wide curriculum, by either developing the curriculum or assisting the member districts to develop it jointly, and ensure implementation of the curriculum;
- assist each school in the supervisory union to follow the curriculum ...;
- if students residing in the supervisory union receive their education outside the supervisory union, periodically review the compatibility of the supervisory union's curriculum with those other schools;
- provide special education services on behalf of its member districts and ... compensatory and remedial services, and provide or coordinate the provision of other educational services as directed by the State Board or local boards;
- provide the following services for the benefit of member districts in a manner that promotes the efficient use of financial and human resources ...
 - manage a system to procure and distribute goods and operational services;
 - manage construction projects;
 - provide financial and student data management services, including grant writing and fundraising as requested;
 - negotiate with teachers and administrators ... at the supervisory union level;
 - provide transportation or arrange for the provision of transportation ...;
 - provide human resources management support; and
 - provide other appropriate services according to joint agreements pursuant to section 267 of this title.

16 V.S.A. § 261a(a)

Two lines on that list are Act 153's own work. **Human resources management support** was not there at all before 2010; the act added it. The same act made **Special Education** a supervisory union duty rather than a shared option, requiring the SU to "provide special education services on behalf of its member districts." In Windsor Southeast that changed who signed the paychecks rather than who ran the program: the Director of Special Education had always been an SU position, but special-

education staff were district employees until Act 153. Two years later Act 129 of 2012 widened the financial mandate one more notch, requiring the SU to employ staff qualified to provide financial and student data management services "for the supervisory union **and the member districts.**"

What a district may still decide for itself

The statute is not quite absolute. If the supervisory union concludes a service would be delivered better another way, **the SU** may ask the Secretary of Education for a waiver. An individual district cannot opt out on its own. And the requirement carries a penalty aimed squarely at taxpayers: if the Agency of Education finds a supervisory union or any one of its districts out of compliance with § 261a, education property tax rates **rise by five percent** in every district in the supervisory union until the problem is fixed.

2017: The case Windsor Southeast SU made

Act 46 of 2015 pushed Vermont districts to merge into larger units. Windsor Southeast's four boards spent twenty months studying the question and, in December 2017, asked the State Board of Education for something other than a full merger: join Windsor and West Windsor into one PreK–12 district, and leave Hartland and Weathersfield as they were: autonomous PreK–8 districts, each continuing to pay 9–12 tuitioning, inside the existing supervisory union.

The argument rested on how much already ran at the SU. A merger of Hartland and Weathersfield, the committee found, would not produce savings "beyond those already being pursued at the SU level in terms of bulk purchasing, shared contracts/support services," because "the operational supports for improving student performance already exist at the supervisory union level and are applied maximally in each school in the district." Rather than merge, the districts offered to lean on the supervisory union harder even more:

Looking ahead, the districts that make up WSE, both individually and collectively commit themselves to ... maximizing, within the context of existing law, the role that the current supervisory union board strategically plays in setting, implementing, and assessing district policy and educational operations.

Windsor Southeast Joint 706 Study Committee, December 2017

The State Board agreed. Windsor and West Windsor merged to become the Mt. Ascutney School District; Hartland and Weathersfield remained their own districts. That is the three-district supervisory union whose budget this book presents.

Where the money goes once it reaches the SU is the subject of How the SU money flows. The wider chronology of Vermont education law sits in Evolution of VT Education Law.

Three districts, one central office.

Hartland, Mt. Ascutney and Weathersfield each set their own budget and answer to their own voters. None of them runs its own payroll, books, benefits or hiring. The central office always has, and since 2010 Vermont law requires it.

Evolution of VT Education Law

The Vermont laws that govern our Supervisory Union and local school districts have consistently evolved over time. Our boards and communities have grappled with the increasing mandates and increased responsibilities placed on our local schools and SU central office. Below are just a few since 2010 and how they have affected our Supervisory Union.

● June 2010: Act 153

Struck the words “at the option of the supervisory union” from 16 V.S.A. § 261a, turning services the SU *could* provide into services it *must* provide: Special Education, financial and student-data management, human resources, transportation, curriculum, purchasing, and teacher and staff negotiations. How that reshaped Windsor Southeast SU.

● May 2014: Act 166

Universal pre-kindergarten requirement. Funded locally and voluntary for families; funded through the SU budget per the WSESU Board vote of September 2, 2015.

● June 2015: Act 46

Vermont's education merger law. Our four district boards asked the State Board of Education not to force a Hartland/Weathersfield merger, arguing that the supervisory union already did the work a merger would consolidate, and committing to lean on our SU even more. Windsor and West Windsor merged to become Mt. Ascutney; Hartland and Weathersfield stayed. The case they made.

● May 2018: Act 173

Special education funding moved from a reimbursement model to a census block-grant model. If the state revenue falls short, local dollars, through the special-education assessment, make up the difference. For our SU, the block grant has declined every year even though our Special Education spending has increased, leaving the difference to the Special Education assessment.

● July 2018: Act 11

Changes to the education financing system and property-tax calculations, and a statewide bargaining process for school-employee health benefits with last-best-offer arbitration. This change went into effect for FY20. See how it [affected health insurance trends](#).

● May 2022: Act 127

Two changes in one act. It rebalanced Vermont's [pupil-weighting formula](#) to direct more funding to districts with higher concentrations of English-learner and income-eligible students, phasing in through FY29. Section 14 of the same act directed the district quality standards now in Rule 100 (business operations, facilities management and safety, and governance), which took effect July 1, 2025.

● July 2025: Act 73

Education governance changes for larger school districts, a weighted student funding formula, and a statewide tax rate, which will mean no more local budget votes. Act 170 of 2026 moved the effective date from July 1, 2028 to July 1, 2029 and made it conditional; see below.

June 2026: Act 170

The follow-on to Act 73, signed June 18, 2026. Every school board must now take part in a merger committee studying whether to form a unified union school district. Facilitators are to group districts by October 15, 2026, aiming for at least 2,000 students per committee; the act's own suggested grouping puts all three WSESU districts (Hartland, Mt. Ascutney and Weathersfield) on one committee with Hartford, Mountain Views (Woodstock) and Pittsfield.

Act 170 also pushed Act 73's funding and governance changes out a year, to July 1, 2029, and made them conditional on what those committees find and on further legislation. Separately, every supervisory union must now belong to a Cooperative Educational Service Area (CESA), from July 1, 2026, to share programs and services regionally. CESAs are paid for by member fees based on enrollment, plus a one-time \$15,000 startup grant. Town property reappraisals move to regional assessment districts beginning in 2031. [Check out our Act 170 Hub](#) for information on how the new law could impact our SU and our [merger tax estimator](#) to see how a merger could impact a property owner's tax rates over the years.

How the SU money flows

The Hartland, Mt. Ascutney, and Weathersfield school districts each have their own taxing authority: voters in each town approve a school budget on Town Meeting Day, and the resulting homestead tax pays for their district's share of the cost. WSESU receives those local district dollars as **assessments** and pools them with categorical state revenues that the SU is paid directly. The pooled money funds the SU services every district relies on but none could afford to run alone.

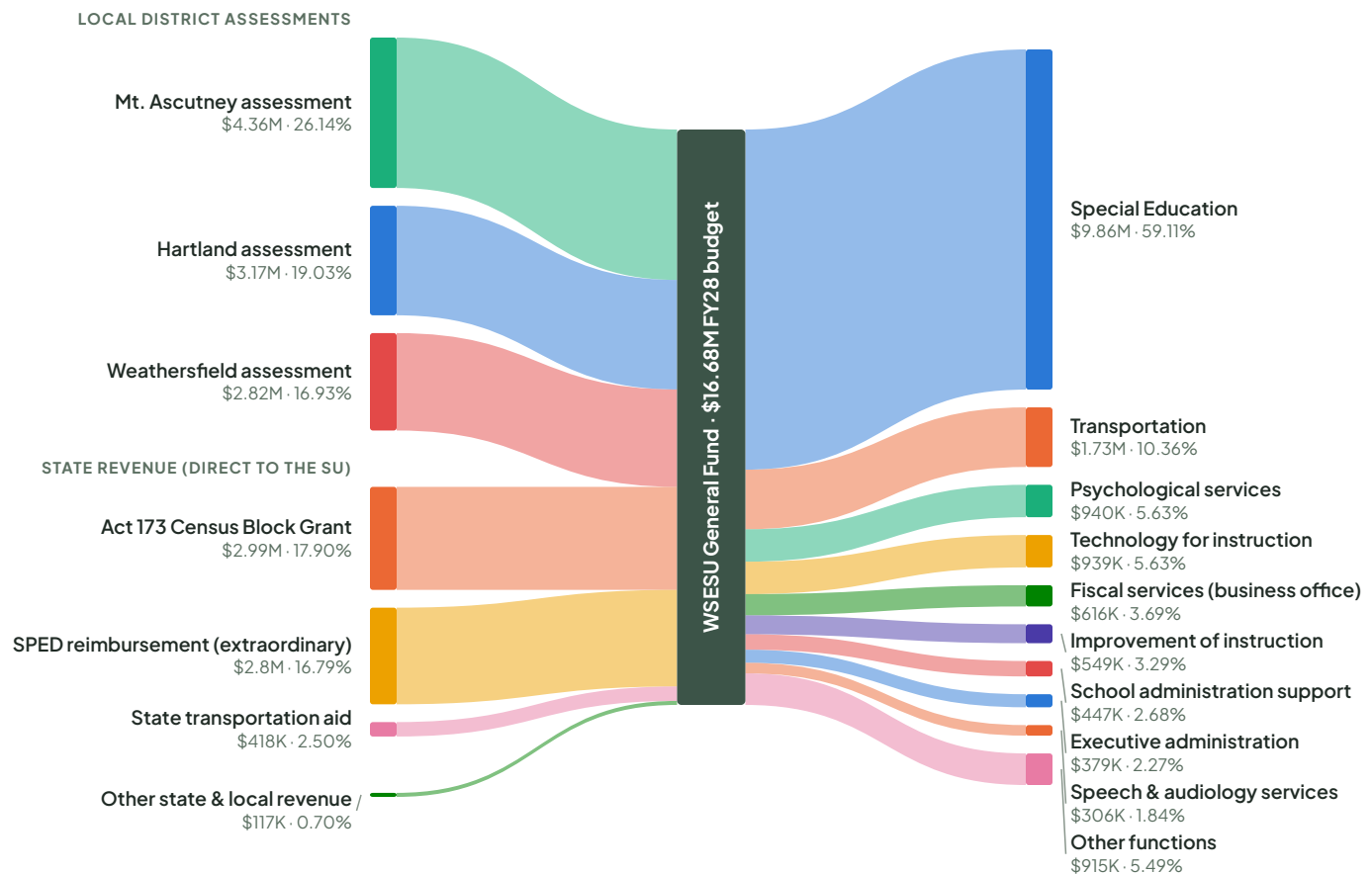
Why those services sit at the SU, and what Vermont law requires of it, is a story of its own; see [From Four Superintendents to One](#).

Two buckets, one pool.

On-Behalf Revenue via Expense Reimbursement (state \$ that never touches district budgets) and Assessed SU Costs (the local-district share) both flow into the same WSESU operating budget.

Where the General Fund's \$16.68M comes from and where it goes

Ribbon width is proportional to FY28 budgeted dollars. The numbers table beneath the diagram lists every flow.



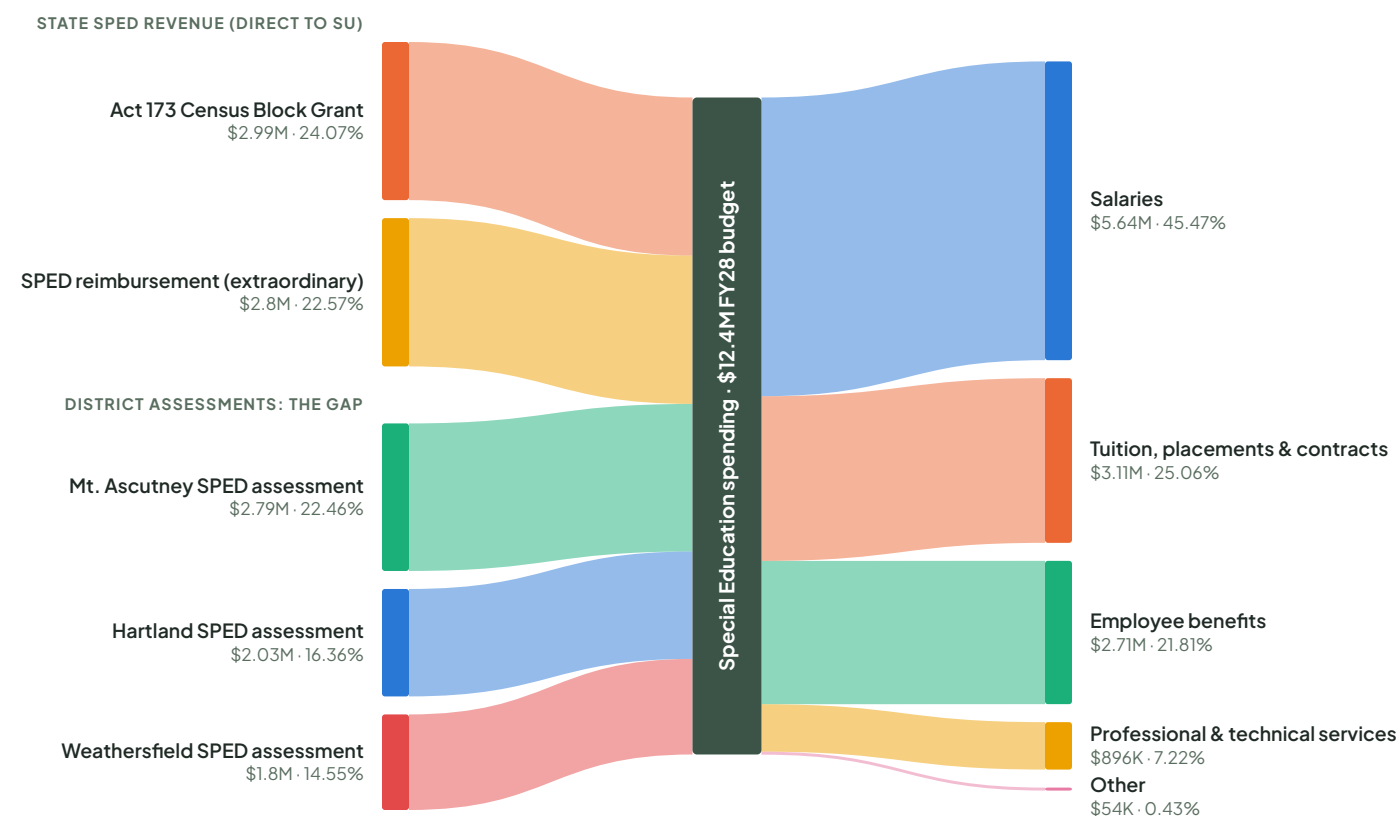
Each district's assessment is one line inside the budget its own voters approve on Town Meeting Day; together the three assessments are \$10.36M of the General Fund's \$16.68M. State revenues on the left (the Act 173 block grant, special-education reimbursement, transportation aid) are paid directly to the SU and never appear in a district budget.

From	To	Amount	Share
Mt. Ascutney assessment	WSESU General Fund	\$4,358,956	26.14%
Hartland assessment	WSESU General Fund	\$3,174,346	19.03%
Weathersfield assessment	WSESU General Fund	\$2,823,268	16.93%
Act 173 Census Block Grant	WSESU General Fund	\$2,985,612	17.90%
SPED reimbursement (extraordinary)	WSESU General Fund	\$2,800,000	16.79%
State transportation aid	WSESU General Fund	\$417,662	2.50%
Other state & local revenue			
Line	Amount	Share of WSESU General Fund	
Technical-ed transportation aid	\$68,628	0.41%	WSESU General Fund
Investment interest	\$20,000	0.12%	
Services to Other Local Governmental Units	\$16,000	0.10%	
Services to non-Vermont districts	\$12,000	0.07%	
Total into WSESU General Fund			\$16,676,472

From	To	Amount	Share
WSESU General Fund	Special Education	\$9,857,982	59.11%
WSESU General Fund	Transportation	\$1,727,886	10.36%
WSESU General Fund	Psychological services	\$939,549	5.63%
WSESU General Fund	Technology for instruction	\$939,117	5.63%
WSESU General Fund	Fiscal services (business office)	\$616,084	3.69%
WSESU General Fund	Improvement of instruction	\$548,675	3.29%
WSESU General Fund	School administration support	\$447,322	2.68%
WSESU General Fund	Executive administration	\$378,534	2.27%
WSESU General Fund	Speech & audiology services	\$306,038	1.84%
	Other functions		
	Line	Amount	Share of WSESU General Fund
	Other instructional-staff support	\$189,388	1.14%
	Personnel services (HR)	\$156,430	0.94%
	Operation of buildings	\$155,300	0.93%
	Occupational therapy	\$150,870	0.90%
	Board of Education	\$104,669	0.63%
	Other student support	\$45,828	0.27%
	Physical therapy	\$45,300	0.27%
	Printing & publishing	\$42,000	0.25%
	Vision services	\$15,000	0.09%
	Vocational education	\$10,000	0.06%
	Direct Instruction	\$500	0.00%
WSESU General Fund		\$915,285	5.49%
Total out of WSESU General Fund		\$16,676,472	

Who pays for Special Education?

Special Education is \$12.4M of the FY28 General Fund. State revenue covers \$5.79M of it (about 47%); the remaining \$6.62M is assessed to the three districts in proportion to their students.



The gap is the line that grows fastest in most years: actual special-education costs rise with case complexity, while state revenue is formula-driven and slower to keep pace. Each district pays only its share of the gap, set by its weighted enrollment.

From	To	Amount	Share
Act 173 Census Block Grant	Special Education spending	\$2,985,612	24.07%
SPED reimbursement (extraordinary)	Special Education spending	\$2,800,000	22.57%
Mt. Ascutney SPED assessment	Special Education spending	\$2,785,933	22.46%
Hartland SPED assessment	Special Education spending	\$2,028,814	16.36%
Weathersfield SPED assessment	Special Education spending	\$1,804,430	14.55%
Total into Special Education spending		\$12,404,789	
Special Education spending	Salaries	\$5,641,031	45.47%
Special Education spending	Tuition, placements & contracts	\$3,109,071	25.06%
Special Education spending	Employee benefits	\$2,705,611	21.81%
Special Education spending	Professional & technical services	\$895,576	7.22%
	Other		
	Line	Amount	Share of Special Education spending
Special Education spending	Purchased property services	\$26,400	0.21%
	Supplies	\$22,600	0.18%
	Debt service & miscellaneous	\$3,000	0.02%
	Property & equipment	\$1,500	0.01%
Total out of Special Education spending		\$12,404,789	

Pairs with: [From Four Superintendents to One](#) · [How Vermont funds schools](#) · [WSESU General Fund](#) · [Glossary: On-Behalf Revenue](#) · [Glossary: Act 173 \(SPED\)](#) · [Glossary: Act 153 \(SU services\)](#)

How Vermont funds schools

How a school-budget vote in your town turns into a number on your property-tax bill, and why the two numbers don't always move together.

This page uses FY27 information for illustrative purposes. Every figure below is the FY27 budget as passed, run through the FY27 yield, excess-spending threshold, pupil counts and CLA factors, so the rates shown are the rates the State actually set. The State has not yet published its FY28 yield, excess-spending threshold, LTWADM pupil counts and CLA factors. **It will be updated with FY28 information once we receive it from the State.**

The arithmetic, step by step

Every spring the state runs the same recipe for every district in Vermont:

1



Your town's voters
approve a school budget
on Town Meeting Day.

2



The state subtracts local
revenue and divides by
the district's **weighted
students**. That's
**education spending per
pupil**.

3



The state turns spending
per pupil into **your town's
tax rate**: divide by the
yield, then by your town's
CLA factor.

The rest of this page walks through each piece with the FY27 budgets as passed for the three WSESU districts, the same chain the [WSESU merger tool](#) shows under "See the math", so every figure ties to the rate the State actually set. ▯

1 Every school-tax dollar goes into one statewide pot

In most states your town keeps its own school taxes. In Vermont, every homestead school-tax dollar from every town goes into the **Education Fund**, and the fund pays each district the budget its voters approved. Your rate therefore depends on what *everyone* in Vermont is spending, not only on your own town.

Hartland
school taxes

Windsor & West Windsor
school taxes

Weathersfield
school taxes

Every other Vermont town
school taxes, sales tax share, lottery...



Vermont Education Fund
pays every district its approved budget



Hartland School District
its voter-approved budget

Mt. Ascutney School District
its voter-approved budget

Weathersfield School District
its voter-approved budget

2 The number that matters is education spending *per weighted pupil*

The state doesn't compare budgets; it compares **education spending per pupil**: the budget, less local revenue such as tuition the district collects, divided by its students. And the pupil count isn't a headcount. Each student is weighted (older grades, English learners, students from lower-income households, and small rural schools count for more), and the count is averaged over several years so one big graduating class doesn't swing the rate. That figure is called **LTWADM**.

Hartland **\$17,983** per weighted pupil

Mt. Ascutney **\$17,024** per weighted pupil

Weathersfield **\$17,073** per weighted pupil

- **Why "weighted"?** A 9th-grader costs more to educate than a 2nd-grader; a student learning English costs more than one who already speaks it. Act 127 (2022) rebalanced the weights toward English learners and lower-income students; the change phases in through FY29, which by itself moves rates a little each year.

3 Above the excess-spending threshold, every dollar counts twice

To discourage runaway spending, Vermont sets a per-pupil **excess-spending threshold** each year: \$16,470 for FY27, and Act 169 lowers the FY28 line to 115.5% of the inflated statewide base once it is published. Spending above it is counted **twice** when the rate is set, so a district over the line has its rate set as if it spent even more. Every WSESU district was over the line in FY27; the pills show by how much.

Over the threshold: the rate is set on a bigger number ▮

Hartland \$17,983 → **\$19,496**

Mt. Ascutney \$17,024 → **\$17,578**

Weathersfield \$16,665 → **\$17,268**

Excess-spending threshold **\$16,470** per weighted pupil

Under the threshold: no penalty ▮

None in FY27

Hartland, for example, was tested at \$17,983 per pupil in FY27, \$1,513 over the line, so its rate was set as if it spent **\$19,496**. Bond principal is excluded from the test (Weathersfield: \$408 per pupil); the Property Tax Rate Calculation page for each district shows the full FY28 worksheet.

4

Divide by the yield to get the equalized homestead rate

The **yield** is one number the legislature sets each year for the whole state: the spending per pupil that a \$1.00 tax rate is meant to raise. Spend exactly the yield and your equalized homestead rate is \$1.00; spend twice the yield and it's \$2.00. The FY27 yield is **\$9,401**; the estimated FY28 yield arrives in the Tax Commissioner's December 1 letter.

HARTLAND RATE BASIS PER
PUPIL

\$19,496

FY27 YIELD
÷ **\$9,401**

EQUALIZED HOMESTEAD
RATE

= **2.0738**

per \$100 of value, before the
CLA and the Act 84 discount

Because the yield is set against *statewide* spending, it moves every year. A perfectly flat local budget can still produce a different rate if the yield changed. A small, phasing-out "Act 84" discount from the 2024 pupil-weighting transition comes off at the very end (Hartland: 0.043 per \$100 in FY27; 40% of that in FY28, and gone by FY30).

5

Divide by your town's CLA factor to get the rate on your bill

Towns reappraise property in different years, so two identical houses can sit on two grand lists at different values. The **Common Level of Appraisal (CLA)** corrects for that: it's the state's estimate of how close your town's grand list is to market value, expressed relative to the statewide average. A factor below 100% means the town is under-appraised, so the rate is divided *up* to compensate; a town fresh off a reappraisal can sit above 100%. A reappraisal moves the rate but leaves the bill itself about where it was.

HARTLAND EQUALIZED RATE	ACT 84 DISCOUNT (FY27)	HARTLAND DISTRICT RATE AS SET
2.0738	− 0.043	= 2.0307
		per \$100 of equalized value

HARTLAND DISTRICT RATE AS SET	HARTLAND CLA ÷ SA (FY27)	HARTLAND FY27 HOMESTEAD RATE AS SET
2.0307	÷ 0.8007	= 2.5362
		per \$100 of value, on the bill

The rates and factors on this page are the ones the Vermont Department of Taxes set for FY27 ([FY2027 Education Property Tax Rate Table](#), July 29, 2026). The Department works from unrounded per-pupil figures, so this walkthrough's own subtraction lands within a few ten-thousandths of its district rate; the district rate and the homestead rate shown are the Department's, to the digit.

Hartland CLA ÷ SA **0.8007**

Windsor CLA ÷ SA **1.3441**

West Windsor CLA ÷ SA **1.4108**

Weathersfield CLA ÷ SA **0.8271**

6 Why "our budget went up 3%" can become "my bill went up 8%"

Three of the numbers in the recipe are set outside your town, and all three move every year:

- **Fewer weighted pupils.** A 3% budget increase spread over fewer students is a bigger increase *per pupil*, and can push a district over the excess-spending line.
- **The yield moved.** If statewide spending grew faster than the Education Fund, the yield drops and every rate in Vermont rises.
- **Your CLA moved.** Rising home prices pull the CLA down between reappraisals, which pushes the rate on the bill up even when the equalized rate is flat.

7 Put it together: what lands on the bill

The same recipe, run for each WSESU town with the FY27 budgets as passed.

Town	Spending per pupil	Rate basis	Equalized rate	– Act 84	District rate	÷ CLA ÷ SA	FY27 homestead rate	Home value	School tax
 Hartland	\$17,983	\$19,496	2.0738	0.043	2.0307	0.8007	2.5362	\$200,000	\$5,072
 Windsor	\$17,024	\$17,578	1.8698	0.051	1.8187	1.3441	1.3531	\$200,000	\$2,706
 West Windsor	\$17,024	\$17,578	1.8698	0.051	1.8187	1.4108	1.2891	\$200,000	\$2,578
 Weathersfield	\$17,073	\$17,268	1.8368	0.043	1.7937	0.8271	2.1687	\$200,000	\$4,337

Rates are dollars per \$100 of assessed value. Education spending is each district's FY27 General Fund budget as adopted less offsetting revenue (Hartland \$200,000, FY25 surplus, one-time; not in FY28+; Mt. Ascutney \$1,526,474), divided by FY27 weighted pupils, and tested against the FY27 threshold of \$16,470 and yield of \$9,401. The district rates, CLA ÷ SA factors and homestead rates are the Department of Taxes' FY27 figures as set; the [WSESU merger tool](#) builds the same steps from the as-passed budgets. The school tax column applies each town's rate to the same \$200,000 home value so the towns compare like for like; your own bill scales with your assessed value.

Pairs with: [How the SU money flows](#) · [Glossary: yield](#) · [Glossary: CLA](#) · [Glossary: LTWADM](#)

SU Budget Process & Timeline

The budget is built collaboratively, among school boards, staff, administration, our communities, and the State of Vermont. The WSESU budget provides the framework for all financial decisions of our SU, following a process outlined in [Policy F20, Fiscal Management and General Financial Accountability](#). The timeline below shows the activities that contribute to the budget development and approval process.

FY28 SU Budget Timeline

- **September 18, 2026: SU Budget Committee meeting**
Big-picture overview of what is known and not yet known about FY28, and of the parts that make up the SU budget.
- **September 25, 2026: SU Budget Committee meeting**
Draft budget book presented.
- **September 28, 2026: FY28 SU draft budget presented publicly**
The draft is posted on the board portal and on the website.
- **October 26, 2026: October SU Board meeting**
Budget presentation.
- **November 23, 2026: November SU Board meeting**
Adoption of the FY28 SU budget.
- **Following adoption: Local school district budgets**
Preparation of the Hartland, Mt. Ascutney, and Weathersfield budgets begins.

Changes in Budget Process

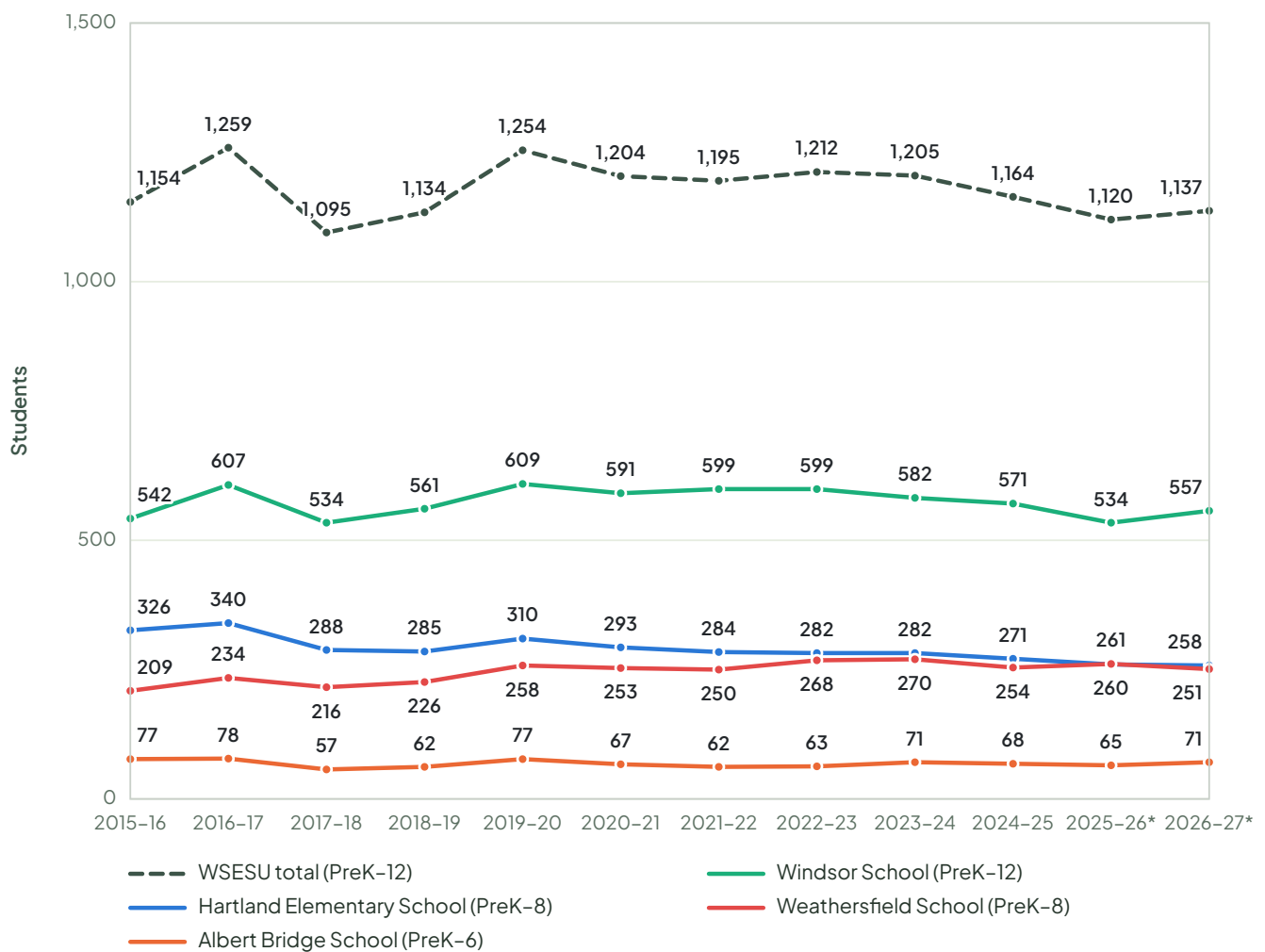
For FY28 the budget book is published on WSESU's own site, budget.wsesu.net, and is updated by the CFO as the budget moves through the process.

Student Enrollment Trends

Our enrollment has held up better than Vermont's. Between 2015–16 and 2025–26, the most recent year the Agency of Education has published, our K–12 count fell about 8%, while statewide K–12 enrollment fell about 13%. A flat headcount is not the same as flat cost: buildings, bus routes, HS tuition increases, and mandated services do not scale up or down with a handful of students, and the grades those students are in change what they cost to serve.

Enrollment by school, 2015–16 to 2026–27

October 1 headcounts for each school building and for the Supervisory Union as a whole. WSESU's PreK–12 enrollment was **1,154** in 2015–16 and **1,137** in 2026–27, a change of **-1.47%**.



Source: WSESU October 1 enrollment counts as reported to the Vermont Agency of Education. * 2025-26, 2026-27: preliminary October count, not yet official.

Enrollment by school and year

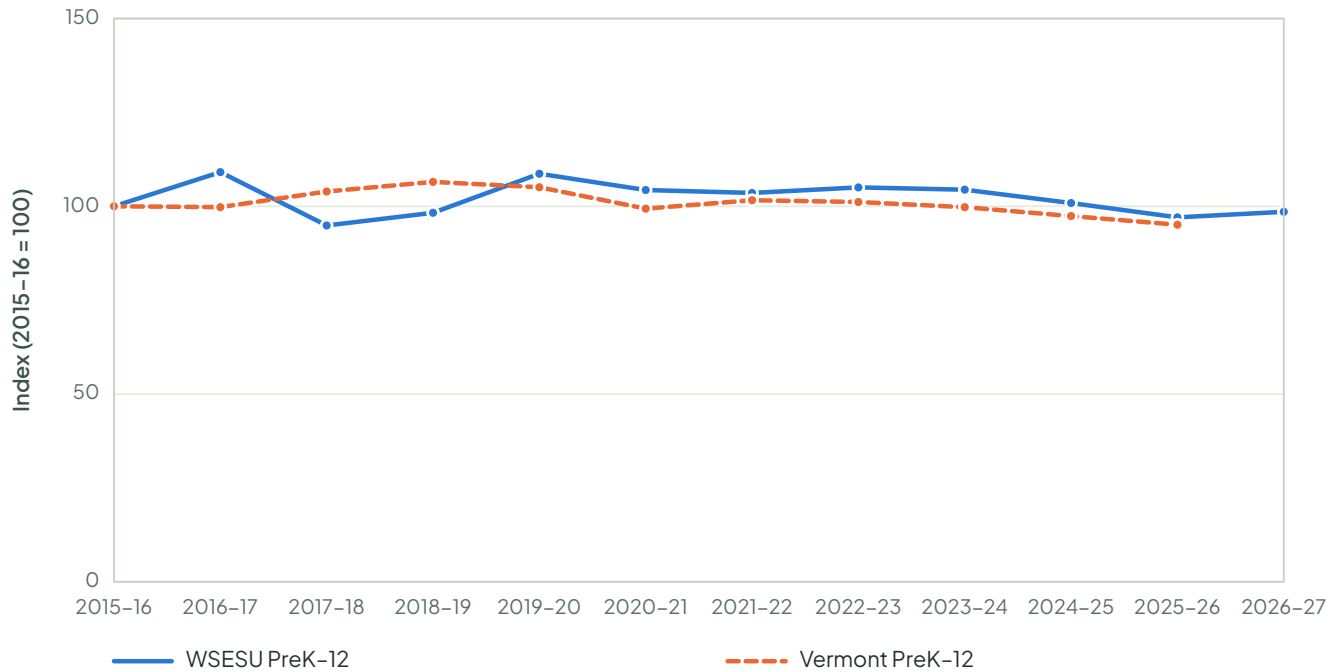
School year	WSESU total (PreK-12)	Windsor School (PreK-12)	Hartland Elementary School (PreK-8)	Weathersfield School (PreK-8)	Albert Bridge School (PreK-6)
2015-16	1,154	542	326	209	77
2016-17	1,259	607	340	234	78

School year	■ WSESU total (PreK–12)	■ Windsor School (PreK–12)	■ Hartland Elementary School (PreK–8)	■ Weathersfield School (PreK–8)	■ Albert Bridge School (PreK–6)
2017–18	1,095	534	288	216	57
2018–19	1,134	561	285	226	62
2019–20	1,254	609	310	258	77
2020–21	1,204	591	293	253	67
2021–22	1,195	599	284	250	62
2022–23	1,212	599	282	268	63
2023–24	1,205	582	282	270	71
2024–25	1,164	571	271	254	68
2025–26*	1,120	534	260	261	65
2026–27*	1,137	557	258	251	71
2015–16 to 2026–27	–1.47%	+2.77%	–20.86%	+20.10%	–7.79%

* Preliminary October count, not yet official.

Our trend against the state's, 2015–16 to 2026–27

PreK–12 head counts with 2015–16 set to 100, so two populations of very different size can be read in one frame. By 2025–26 our PreK–12 count stood at **–2.95%** against its 2015–16 level, and Vermont's at **–4.91%**. A line above 100 means more students than in 2015–16, below 100 fewer.



Sources: WSESU October 1 counts and the Vermont Agency of Education's statewide counts. The State has enrollment counts through 2025–26; our counts run to 2026–27.

PreK–12 enrollment, WSESU and Vermont

School year	■ WSESU PreK–12	■ Vermont PreK–12	WSESU index	Vermont index
2015–16	1,154	79,478	100.0	100.0
2016–17	1,259	79,301	109.1	99.8
2017–18	1,095	82,604	94.9	103.9
2018–19	1,134	84,641	98.3	106.5
2019–20	1,254	83,503	108.7	105.1
2020–21	1,204	78,981	104.3	99.4
2021–22	1,195	80,757	103.6	101.6
2022–23	1,212	80,384	105.0	101.1
2023–24				
2024–25				
2025–26				
2026–27				

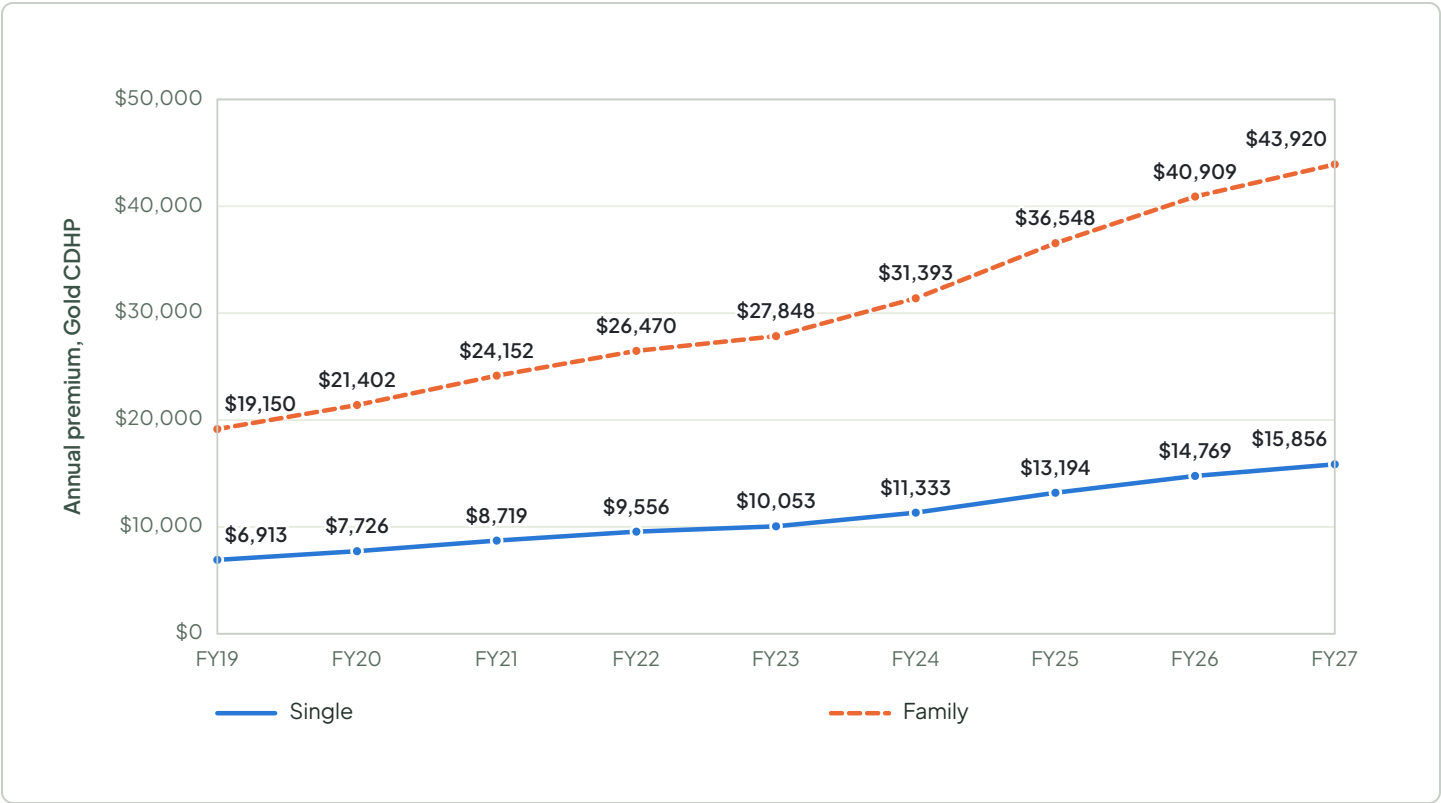
School year	■ WSESU PreK–12	■ Vermont PreK–12	WSESU index	Vermont index
2023–24	1,205	79,288	104.4	99.8
2024–25	1,164	77,408	100.9	97.4
2025–26	1,120	75,574	97.1	95.1
2026–27	1,137	–	98.5	–

Health Insurance Trends

Act 11, state law since 2018, set health insurance negotiations at the State level. This change took effect for FY20. The chart below shows the changes in total annual premiums for both the single and family Gold CDHP health insurance plans for support staff and teachers. The cost is shared 80% (SU/District)/20% (Employee) from the state negotiations set out by Act 11.

Gold CDHP annual premiums, FY19 to FY27

Single and Family coverage under the VEHI (Vermont Education Health Initiative) Gold CDHP plan. Since FY19 the premium has risen **+129.35%**, an average of **+10.98%** a year and **+10.73%** a year over the last five. Premiums are shared 80% employer (SU or district) and 20% employee, the split set by the state-level negotiation under Act 11.



Premiums by coverage tier

Every tier moves by the same percentage each year because VEHI (Vermont Education Health Initiative) sets one statewide rate change.

Fiscal year	Single	Two-Person	Parent/Child(ren)	Family	Change from prior year
FY19	\$6,913	\$12,983	\$10,688	\$19,150	–
FY20*	\$7,726	\$14,510	\$11,945	\$21,402	+11.76%
FY21	\$8,719	\$16,375	\$13,480	\$24,152	+12.85%
FY22	\$9,556	\$17,946	\$14,774	\$26,470	+9.60%
FY23	\$10,053	\$18,881	\$15,543	\$27,848	+5.21%
FY24	\$11,333	\$21,284	\$17,522	\$31,393	+12.73%
FY25	\$13,194	\$24,779	\$20,399	\$36,548	+16.42%
FY26	\$14,769	\$27,736	\$22,833	\$40,909	+11.93%
FY27	\$15,856	\$29,778	\$24,513	\$43,920	+7.36%
FY19 to FY27	+129.35%	+129.35%	+129.35%	+129.35%	+10.98% avg

* FY20: First year health insurance was negotiated at the State level under Act 11.

SU Staffing Trends

Everything on this page is General Fund staffing, matching the two General Fund assessments the local districts pay: **Administration & Operations**, the central office and regular-education support services the three districts share, and **Special Education**, the student support services the SU delivers in the schools. The chart and tables below show each on its own and then total them.

Special Education is by far the larger block so it absorbs most of any changes in absolute terms, and it remains the single largest cost pressure in the budget. Administration & Operations is the deeper cut proportionally: it gives up close to a fifth of its people over the same three years.

Head count and full-time equivalents move together here, which is worth noticing: the SU is not quietly converting full-time positions into part-time ones. It is carrying fewer people *and* fewer hours.

Two ways to count a workforce.

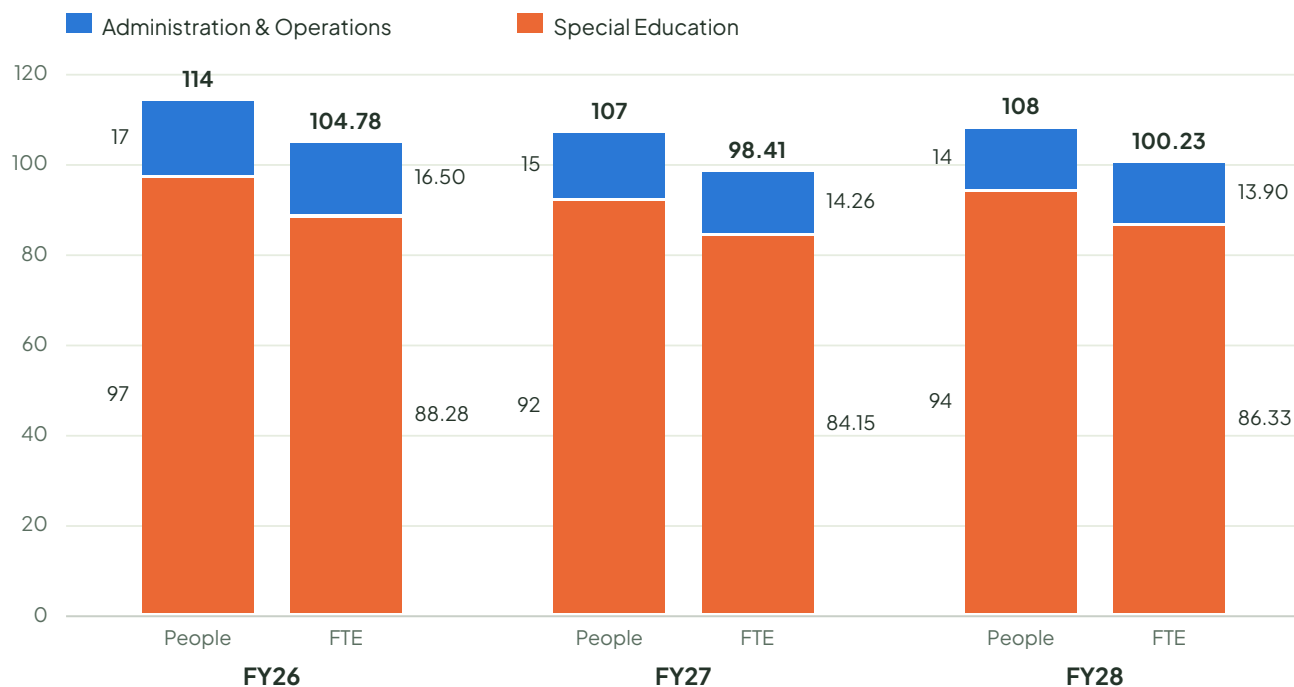
Head count is people: one person, one count, whether they work five days a week or one. **FTE** is full-time equivalents, so a person working half time counts as 0.50.

Head count answers “how many people does the SU employ?” FTE answers “how much staffing does the budget pay for?” Both are drawn on the same scale below, so the gap between the two bars is readable on sight: it is the part-time share of the workforce.

General Fund staffing, FY26 to FY28

The General Fund shed people through FY27 and turns back up in FY28. The General Fund carries **108 people** in FY28, 6 fewer than in FY26 (–5.3%), and **100.23 FTE**, down 4.55 (–4.3%) since FY26. Both bars in each pair use the same scale: where the FTE bar falls short of the head-count

bar, that difference is part-time staff.

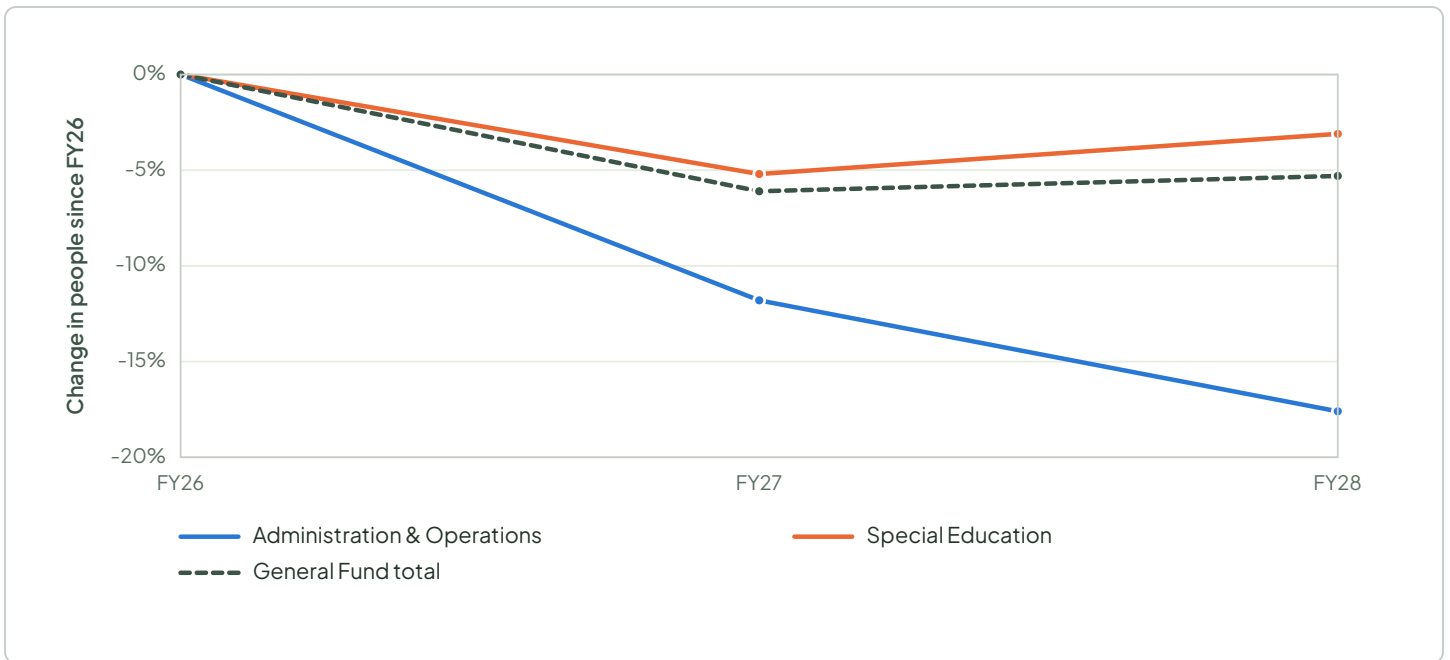


Budgeted General Fund positions: people and full-time equivalents

Special Education is 87% of General Fund staff in FY28. Across the window it is down 3 people (–3.09%) and Administration & Operations is down 3 of 17 (–17.65%), the larger move in percentage terms.

How fast each group is changing

The same head counts read as a rate of change, against FY26 as the baseline.



By FY28 Administration & Operations is down 17.6%, Special Education down 3.1%, and the General Fund as a whole down 5.3%. The two halves are moving differently, and Administration & Operations is the steeper of the two.

The numbers behind the chart

Head count: people in the budgeted General Fund staffing plan

Category	FY26	FY27	FY28	FY26 → FY28	% change
Administration & Operations	17	15	14	-3	-17.65%
Special Education	97	92	94	-3	-3.09%
General Fund total	114	107	108	-6	-5.26%

Full-time equivalents: the same plan measured in FTE

Category	FY26	FY27	FY28	FY26 → FY28	% change
Administration & Operations	16.50	14.26	13.90	-2.60	-15.76%
Special Education	88.28	84.15	86.33	-1.95	-2.21%
General Fund total	104.78	98.41	100.23	-4.55	-4.34%

Turnover is far larger than the net change. Across these two years 26 people arrived on the General Fund and 35 left: 61 individual moves behind a net loss of 9, counted as the plan stood in September. Most of that churn is in Special Education paraeducator and interventionist roles. Two positions were eliminated outright for FY28: Support-services bookkeeper (1.0 FTE) and Interventionist (0.5 FTE).

State/Federal Mandated Reporting

Increasingly, much of the work at the Supervisory Union includes mandated reporting required by the State or Federal governments. Below are just some examples and their reporting cadence.

Since July 2024, state and federal law have added 12 new requirements to this list, marked **New** below. None came with added funding or staff for the SU business office.

Monthly

- Grant Reimbursement Report
- Bureau of Labor Statistics (BLS) Report
- DC Report
- Harvest Reimbursement Claims
- **New:** Child Care Contribution payments, 0.44% of Vermont wages, paid on the same schedule as Vermont withholding (Act 76 of 2023, from July 1, 2024)
- **New:** Act 170 merger committee data requests: budget, tax rate, debt, staffing and contract data for committee meetings, October 2026–September 2027 (see our [Act 170 Hub](#) and [merger tax estimator](#))

Quarterly

- Grant Expenditure Report
- SEER Report
- VT Payroll Quarterly Report (Form WHT-436)
- Health Care Employer Assessment Report (Form WHT-436, Part IV)
- Unemployment Tax Wage Report
- Retirement Reports: Vermont Municipal Employees' Retirement System (VMERS) and Vermont State Teachers' Retirement System (VSTRS)
- Medicaid Administrative Claiming (MAC) Report
- 941s (Social Security, Medicare, etc.)

- **New:** Child Care Contribution reconciliation (Form WHT-436, Part III), first filed for July–September 2024 wages

Annually

- Local Education Agency (LEA) Maintenance of Effort (MOE) Calculator
- Preliminary Budget Data Collection
- Individuals with Disabilities Education Act, Part B (IDEA-B) LEA Plan Supplement with Excess Cost Provision
- State Budget Data Collection
- Statbook
- 1099s
- Affordable Care Act (ACA) Reporting
- 1095-B/C Notices
- W-2s
- Creditable Coverage Medicare
- Health Insurance BDD & Summary of Benefits and Coverage (SBC)
- Teacher / Staff Survey
- DC#04 Year End Collection
- DC#05 Tuition Census
- DC#06 Fall Census
- Child Nutrition Programs (CNP) Financial Report
- Community Eligibility Report
- Harvest School Nutrition Program
- Harvest Summer Food Service Program
- Harvest Organization Profile
- Annual financial audit, plus a Single Audit filed with the Federal Audit Clearinghouse in any year federal spending reaches \$1,000,000 (\$750,000 before FY26)
- SU financial report and preliminary budget to each member board by January 15, showing special education spending by district (16 V.S.A. § 261a(a)(10))
- Transportation reimbursement data to the Agency of Education (AOE)
- Report on each school's educational support system, including how Medicaid reimbursement was used (16 V.S.A. § 2904)

- **New:** W-2 Box 12, Code TT: qualified overtime for every Fair Labor Standards Act (FLSA) non-exempt employee, starting with the 2026 W-2s
- **New:** Cooperative Educational Service Area (CESA) membership, required from July 1, 2026: a board appointment and a membership fee based on enrollment (Act 170 of 2026)
- **New:** Budget warning ballot language required again under 16 V.S.A. § 563, starting with FY26 votes (Act 183 of 2024)
- **New:** Excess spending threshold test at 115.5% of the inflated statewide base in FY28, stepping down to 112.5% by FY32 (Act 169 of 2026)
- **New:** Tuition increase cap check on receiving-school invoices, FY28–FY32 (Act 169 of 2026)
- **New:** Independent school tuition eligibility check against the AOE's approved list (Act 73 of 2025, from July 1, 2025)

One-time or periodic

- **New:** Act 170 merger committee final report, due September 1, 2027, ahead of the March 7, 2028 vote
- **New:** Act 170 school transportation survey
- **New:** Act 170 special education impact analysis, under forthcoming AOE guidance
- **New:** District Quality Standards (Rule 100) for business operations, facilities and governance, in effect July 1, 2025, with reserve fund standards added by Act 183 of 2024

Curriculum, Instruction & Assessment Letter



Dear Members of the Windsor Southeast Supervisory Union Community,

The Department of Curriculum, Instruction, and Assessment (CIA) at WSESU is dedicated to supporting educators through comprehensive professional development initiatives, instructional resources, teaching materials (including digital platforms and software), and a coordinated curriculum across WSESU.

Our focus this year at the K–5 level is on Universal Design for Learning (UDL) in math instruction. A UDL focus means teachers plan lessons that offer multiple ways for students to access content, express understanding, and stay motivated: for example, combining visual models, hands-on manipulatives, and spoken explanations so learners with different strengths can engage. Structuring classroom discourse with clear sentence stems, accountable talk norms, and small-group routines helps all students practice reasoning and justify solutions. Formative checks like quick exit prompts guide immediate adjustments and differentiated supports (such as simplified language, extended time, or challenge extensions). STAR Math assessments (K–10), in addition to Topic Quizzes and End of Module common assessments, also provide our teachers with data to adjust instruction and support. In addition, all of our K–5 math classrooms have implemented Bridges Number Corner, which provides short, engaging daily sessions focusing on number sense, pattern recognition, and student discourse.

In literacy, Vermont's Act 139 assures a continued statewide focus on building strong reading skills. WSESU is in its second year of partnering with the Agency of Education and READ VERMONT, and schools are participating on a rotating basis to support teaching and learning. As mandated, screening with mCLASS DIBELS is used as the universal literacy screener to identify students' early reading levels; results guide classroom instruction and

help prioritize who needs extra support. At the 3–10 grade level, STAR Reading assessments are given three times a year. Educators regularly conduct data dives (structured reviews of assessment results) to spot patterns, adjust lessons, and target skills that need reteaching or enrichment. When screeners or data dives show students are behind, schools provide targeted interventions (small-group instruction, progress monitoring). This coordinated approach (shared curriculum, common measures, frequent data analysis, and timely intervention) helps ensure all students receive consistent, evidence-based literacy instruction and that educators can respond quickly when students need more help.

Grades 6–12 are in their second and third year of implementing performance indicators based on anchor standards from the Common Core, Next Generation Science Standards, ISTE, and other national sources. Aligned assessments have been developed in our core courses, and this year, electives and specials will continue this work. In professional development, our middle and high schools have been working on strengthening the use of advisory/SWARM through a focus on building community, restorative circles, and Personalized Learning Plans. A Personalized Learning Plan is an individualized educational roadmap that empowers learners to examine their academic progress and chart their own course ahead. This framework allows educators to gain deeper insight into each student's interests and learning and assist them in achieving their aspirations. Though documented in writing, this plan remains dynamic and flexible, evolving continuously as learners' circumstances and ambitions shift over time.

In closing, the continued support and invaluable contributions of our Information Technology Services team and Executive Assistant Wendy Moody have been essential to our smooth operation and are deeply appreciated.

Student Support Services Letter



Dear Communities of Hartland, Weathersfield, West Windsor, and Windsor,

The school year is off to a busy start! Faced with retirements and staff moving out of State, the special education department started the hiring season with 6 vacancies. I am very happy to report that we have filled all of them with dynamic professionals!

The Special Education Department has a new push to ensure that all special educators have training in structured literacy, and in partnership with the Curriculum department, is sponsoring that professional development. Any new staff coming on board will be required to engage in the structured literacy approach, ensuring alignment with Act 139.

We continue to work hard to mitigate cost while honoring the Federal and State Special Education Regulations by improving our systems of support and intervention.

We continue to refine our intervention system and service delivery model under MTSS; our special educators will be engaging in new learning with Dr. Tim Runge. Dr. Runge is the co-author of “The Rtl Approach to Evaluating Learning Disabilities”.

Student Services has a wide range of responsibilities in the Supervisory Union including special education, early childhood education, 504 support, multi-lingual learners and McKinney-Vento. We continue to focus on deepening our connections with families and students within classrooms.

It is an honor to work with such a dedicated team of professionals who strive daily to improve outcomes for our students.

Food Services Letter



Greetings to our SU communities:

Serving the WSESU community is by far the most rewarding chapter of my professional career. Over the past three decades, I have worked across a wide variety of locations and food service models, but rarely have I felt as honored to come to work each day.

Providing delicious, nutritious meals to our students, teachers, and staff is a privilege I cherish dearly. We have an extraordinary team in place, and I look forward to collaborating with them for many years

ahead.

We continue to make remarkable progress with our food program. Guided by our core goals, our primary focus remains on:

1. **Nourishing student health and wellness** by emphasizing local ingredients, scratch-cooked recipes, and wholesome foods, while actively reducing menu sugars and minimizing single-use plastics in our kitchens.
2. **Serving nutritious meals students love** by establishing student food committees to ensure our youth have a direct voice in our food service program.
3. **Maintaining a financially sustainable program** by building on last year's financial stability while constantly seeking new ways to support and feed our wider community.

We have so much to celebrate this year. In just 8 weeks, our dedicated Food Team served nearly **40,000 meals** to our community through our Summer Meals Program! Additionally, we secured full funding for the **Fresh Fruits & Veggies Program** for the 2026–2027 academic year. This national initiative offers fresh produce for students to enjoy between meal periods, introducing them to novel options such as Vermont-grown heirloom apples, pears, mini peppers, and mandarin oranges.

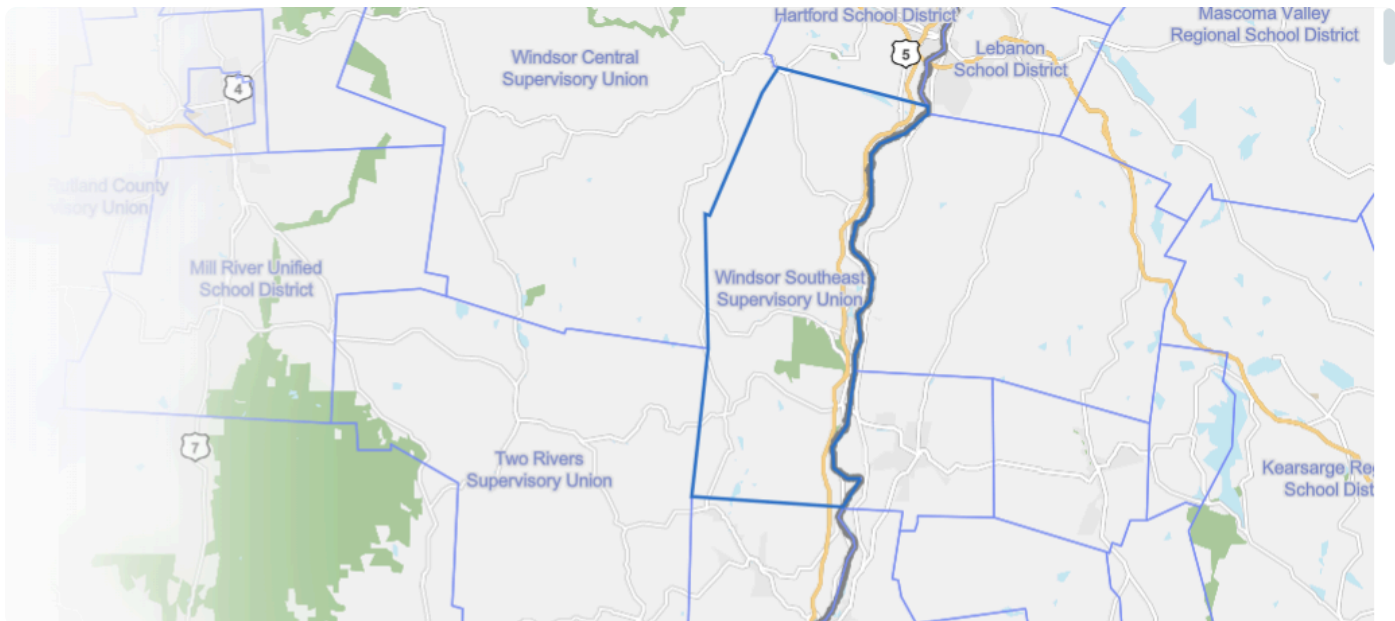
Our dedication to local sourcing and scratch preparation grows stronger every day. **Over 25% of the items served originated locally right here in Vermont** – with Vermont apples, beef, and maple syrup taking center stage across our lunch menus. By prioritizing local purchases, we deliver wholesome food to our students while investing directly in our regional agricultural economy.

Since day one, my mission has been to foster a culture of personal growth and shared ownership within our team. This environment empowers staff members to act independently and make confident decisions based on their own expertise. Growth naturally stems from hands-on experience, and the entire program benefits as our team expands its skill set.

We welcome community collaboration, as this food program belongs to all of us! We value your insights and feedback on how we can better reach our objectives. If you have thoughts, questions, or ideas, please reach out to me directly at ian.rose@wsesu.net. Feeding our students is a privilege we deeply appreciate, and on behalf of our entire team, I want to express my sincere gratitude for your ongoing support and partnership.

Geographic Areas Covered

The Windsor Southeast Supervisory Union's geographic area covers four towns (Hartland, Weathersfield, Windsor and West Windsor) and three school districts: Hartland, Weathersfield, and Mt. Ascutney (Windsor/West Windsor). The four towns sit in eastern Windsor County along the Connecticut River, which is Vermont's border with New Hampshire.



Legal standing and how it is funded

Windsor Southeast Supervisory Union is a supervisory union under Vermont law ([16 V.S.A. § 261](#)): a legal entity with its own board and its own budget, but no taxing authority. The SU Board adopts the SU budget in the fall. Its cost is then assessed to the three member districts, each of which has its own elected board, its own budget and its own vote on Town Meeting Day, so the SU budget reaches voters as the assessment line inside each district's budget, alongside the state revenues the SU receives directly. Where that money goes is the subject of [How the SU money flows](#).

Level of education

The SU serves students from PreK through grade 12 in four school buildings. Hartland and Weathersfield each operate one PreK–8 school and do not operate high schools; both tuition their grade 9–12 students, who may choose any approved school. Mt. Ascutney operates Albert Bridge School (PreK–6) in West Windsor and Windsor School (PreK–12) in Windsor, whose high school also receives tuition students from the neighboring districts as well as from New Hampshire.

Schools and students, 2026–27

Four school buildings serve the four towns. On the October 1 count for 2026–27 they enrolled **1,137** students, PreK–12, a preliminary figure until the Agency of Education finalizes it.

School	Town	District	Grades	Students
Windsor School	Windsor	Mt. Ascutney	PreK–12	557
Hartland Elementary School	Hartland	Hartland	PreK–8	258
Weathersfield School	Weathersfield	Weathersfield	PreK–8	251
Albert Bridge School	West Windsor	Mt. Ascutney	PreK–6	71
WSESU total			PreK–12	1,137

Source: WSESU October 1 enrollment counts; the 2026–27 count is marked not yet official. Counts are students enrolled in the four buildings. Hartland and Weathersfield tuition their grade 9–12 students to approved high schools of their choice: those who choose Windsor High School appear in the Windsor School count, and those who attend elsewhere are not counted here.

Mission, Vision and Values

Our Mission

WSESU is a diverse community of learners where:

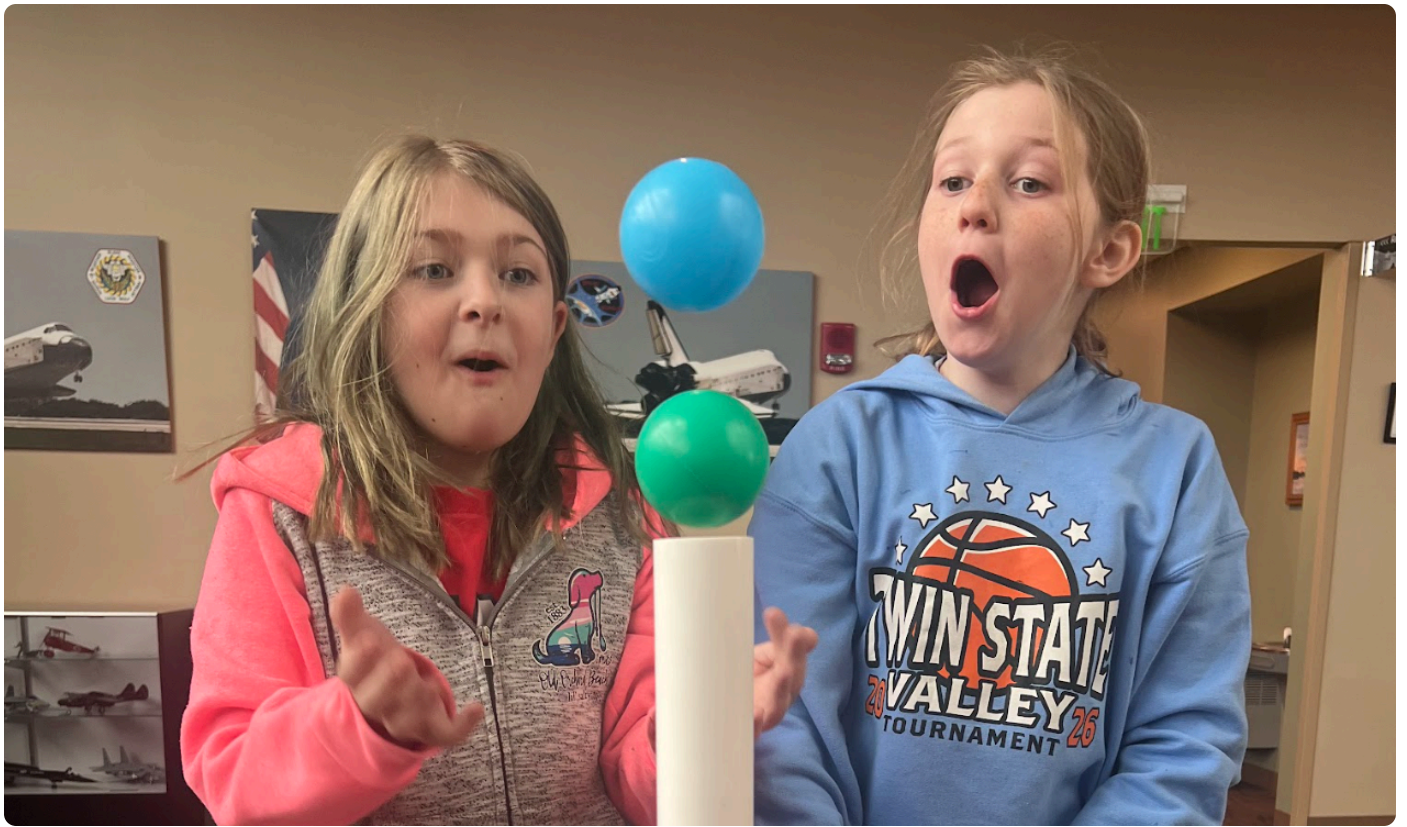
- Every learner has the potential to be a leader
- Students have a strong voice in shaping their school experiences
- Learning is personal, connected, and relevant
- High expectations exist in caring, nurturing environments
- Individuals grow into larger communities, while also broadening a sense of self
- Positive relationships define the interactions between school and the community
- Students get better at making decisions by making decisions
- Everyone is able to bring their full selves to the learning experience.



Our Vision

Engaging hearts and minds for a limitless future.

WSESU - where students want to learn, staff want to work, and families want to live.



Strategic Plan

The Portrait of a Graduate provides the North Star for the Windsor Southeast Supervisory Union by identifying the competencies every student and staff member should demonstrate.

*Portrait
to Pathway.*
Be the Voice.

• Mt. Ascutney • Weathersfield • Hartland •



Empathy



Perseverance



Integrity



Communication



Critical Thinking

Windsor Southeast Supervisory Union

Strategic Plan Goals & Objectives

Goal 1 – Student Success and Engagement

WSESU will improve student’s learning experiences, because the personal, educational, vocational, and civic successes of our students are increasingly challenged in our rapidly changing world.

WSESU will further integrate the whole student into their education, so that students increasingly see relevance, purpose, and connections between their learning experiences and their individual and collective lives.

Goal 2 – Culture and Student Wellness

WSESU will strengthen and broaden the connections between and among all staff and the core work of education in pursuit of greater staff engagement, well-being, innovation, inclusion, and resolve.

WSESU will further integrate the whole student into their education, so that students increasingly see relevance, purpose, and connections between their learning experiences and their individual and collective lives.

Goal 3 – Information and Communication

WSESU will improve the quality and effectiveness of its two-way communication, so that stakeholder trust, understanding, and support will continue to advance the education of and opportunities for its students.

Basis of Budgeting

The Windsor Southeast Supervisory Union (WSESU) and its member district's budgets are prepared and tracked according to Vermont Statutes and Agency of Education (AOE) Regulations, which is based on accounting for certain transactions, excluding encumbrances, on the basis of cash. Cash-basis reporting recognizes certain transactions when cash is received or disbursed. The most significant budgeted fund is the General Fund. WSESU utilizes an entity-based budgeting technique. The budgeting systems are designed to tightly control site/department budgets, and to provide flexibility for school sites and departmental management.

A modified accrual-basis is used when the financial statements are prepared at year-end at the fund level. This recognizes transactions when they become both measurable and available for use or collection within the reporting period. This allows the SU and the school districts to determine their financial position and results of operations by measuring financial resources and obligations at the earliest possible date and provides for comparable period-to-period reports. We maintain Permanent Funds, Enterprise Funds, Special Revenue Funds, as well as Private Purpose Trust Funds.

Accrual basis accounting is used to reflect the government-wide reporting for financial statements at year-end.

Board policy F20, Fiscal Management and General Financial Accountability (adopted September 28, 2026), requires WSESU's accounting and reporting to meet Generally Accepted Accounting Principles (GAAP) for state and local governments and to follow, at a minimum, the Agency of Education's chart of accounts (*Handbook for Financial Accounting of Vermont School Systems*). The year-end financial statements follow GAAP; where this book differs is the budget itself, which is adopted and tracked on the cash basis described above.

Budgets for the General, Enterprise, Capital Projects, and Debt Service Funds are adopted on a cash basis. Revenue and expenditures are reported quarterly on a cash basis.

The funds designated under the governmental-general funds category account for financial resources of the SU and the school district and are reported using the modified accrual basis of accounting which focuses on how monies flow into and out of those funds and the balances left at fiscal year-end for spending in future periods.

The funds designated under the governmental-special revenue funds category account for the proceeds of specific revenue sources (other than trusts or major capital projects) that are legally restricted to expenditure for specified purposes. Some examples of these types of funds are restricted state or federal grants. These grants are awarded to the SU with the purpose of accomplishing specific educational tasks.

The funds designated under the governmental-capital projects category at the local district level account for financial resources for acquisition or construction of major capital projects not being financed by proprietary or non-expendable trust funds. The most common source of capital project funding is the sale of bonds or other capital financing instruments.

The funds designated under the governmental-debt service category at the local district level account for the accumulation of resources, and the payment of long-term debt principal and interest.

WSESU General Fund

General Fund (1001), FY28 · Windsor Southeast Supervisory Union

This is a live draft of the FY28 budget. We publish the budget while we are still building it, so you see the same figures the Board and the administration are working from. The numbers on this page update as the draft changes, and nothing here is final until the SU Board adopts it.

Estimates, such as health insurance, will be tightened as we work through the budget process. The budget will be presented at the regularly scheduled SU Board meeting on Monday, October 26, at 6:00 p.m. in the WSESU Conference Room.

FY28 BUDGET \$16,676,472 Proposed spending, July 1, 2027 to June 30, 2028	CHANGE FROM FY27 +\$192,382 +1.17% over the FY27 budget of \$16,484,090	FUND BALANCE \$20,066 June 30, 2026, Pre - Audit	FUND BALANCE, SHARE OF SPENDING 0.13% Of FY26 spending, Pre - Audit
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Where each \$100 goes

Of every \$100 in the FY28 budget, **\$74.38** goes to special education.



Inside the \$74.38 for special education



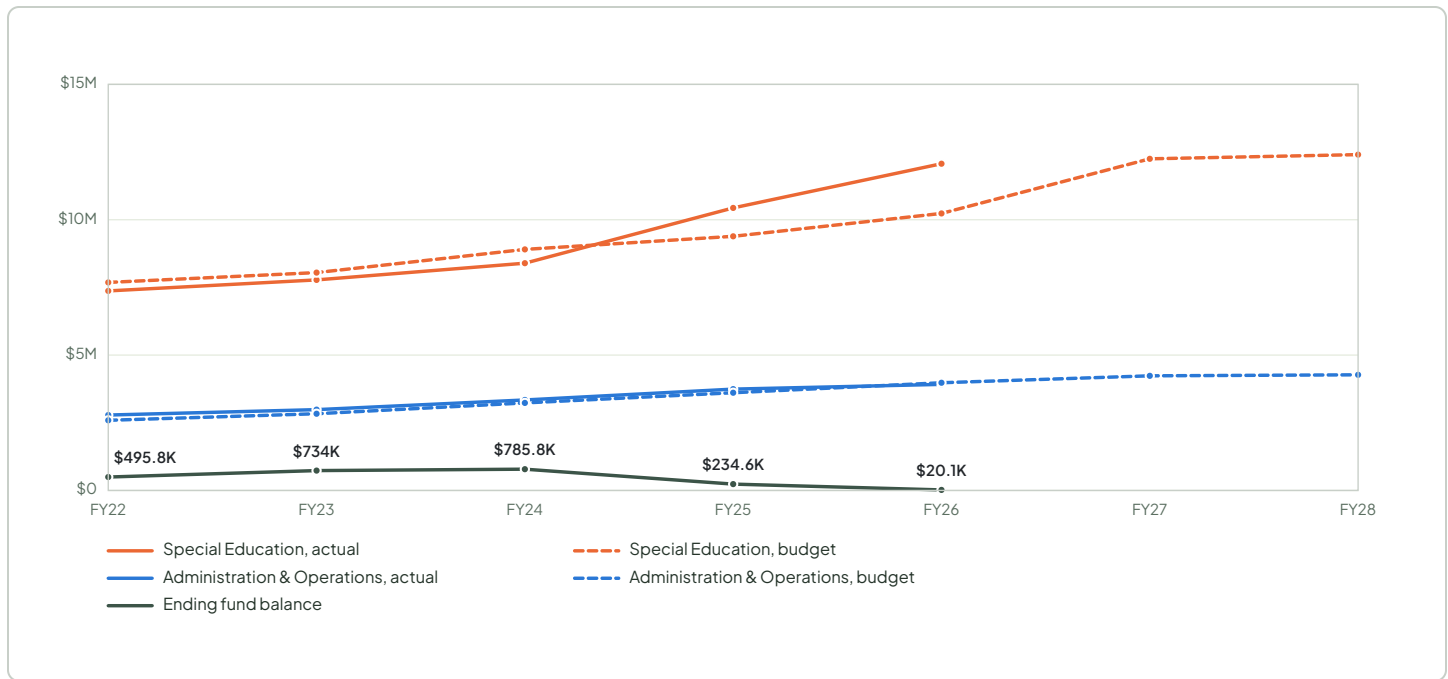
Inside the \$25.62 for administration & operations



Where it goes	Of each \$100	FY28 budget
Special education	\$74.38	\$12,404,789
Special education teaching & aides	\$59.17	\$9,868,482
Psych, speech, OT & PT services	\$9.01	\$1,502,585
Special education transportation	\$3.34	\$557,000
Program leadership & other	\$2.86	\$476,722
Administration & operations	\$25.62	\$4,271,683
Superintendent's office	\$2.27	\$378,534
Technology (IT)	\$5.63	\$939,117
Business office & HR	\$4.89	\$814,514
Bus service	\$7.02	\$1,170,886
Curriculum & staff development	\$4.37	\$728,063
SU board, audit & legal	\$0.63	\$104,669
SU buildings & other	\$0.81	\$135,900
Total	\$100.00	\$16,676,472

Summary

Spending and ending fund balance, FY22 to FY28



Solid lines are actuals, through FY26; dashed lines are budgets. The fund balance line is each year's actual ending balance. Revenue is in the Comprehensive Fund Summary below.

General Fund Summary

Category	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
Beginning Fund Balance	\$234,566	\$234,566	\$20,066	\$20,066	-	-
Revenues						
Revenues from Local Sources	\$8,617,690	\$8,626,256	\$10,636,177	\$10,404,570	-\$231,607	-2.18%
Revenues from State Sources	\$5,593,111	\$6,455,978	\$5,847,913	\$6,271,902	+\$423,989	+7.25%
Revenues from Other Sources	-	\$690,000	-	-	-	-
Total Revenues	\$14,210,801	\$15,772,233	\$16,484,090	\$16,676,472	+\$192,382	+1.17%
Expenditures						
Personal Services - Salaries	\$6,421,076	\$5,999,724	\$6,638,052	\$7,078,621	+\$440,569	+6.64%
Personal Services - Employee Benefits	\$3,198,032	\$2,951,360	\$3,281,169	\$3,300,895	+\$19,726	+0.60%
Purchased Prof. & Tech. Services	\$841,200	\$1,615,673	\$1,361,613	\$1,033,976	-\$327,637	-24.06%
Purchased Property Services	\$167,600	\$158,698	\$179,400	\$179,400	-	-
Other Purchased Services	\$2,913,963	\$4,603,021	\$4,329,581	\$4,438,785	+\$109,204	+2.52%
Supplies	\$214,500	\$149,525	\$212,600	\$205,200	-\$7,400	-3.48%

Category	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
Property	\$421,630	\$440,582	\$447,875	\$394,295	-\$53,580	-11.96%
Debt Service and Miscellaneous	\$32,800	\$68,152	\$33,800	\$45,300	+\$11,500	+34.02%
Total Expenditures	\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%
<i>Total Revenues Less Expenditures</i>	-	-\$214,500	-	-	-	-
Ending Fund Balance	\$234,566	\$20,066	\$20,066	\$20,066	-	-

Key changes from FY27

Change	Dollars	% Change	Budget Effect
Personal Services - Salaries	+\$440,569	+6.64%	+2.67%
Purchased Professional and Technical Services	-\$327,637	-24.06%	-1.99%
Other Purchased Services	+\$109,204	+2.52%	+0.66%
Property	-\$53,580	-11.96%	-0.32%
Personal Services - Employee Benefits	+\$19,726	+0.60%	+0.12%
<i>All other changes, net</i>	<i>+\$4,100</i>	-	<i>+0.03%</i>
Total change from FY27	+\$192,382	+1.17%	+1.17%

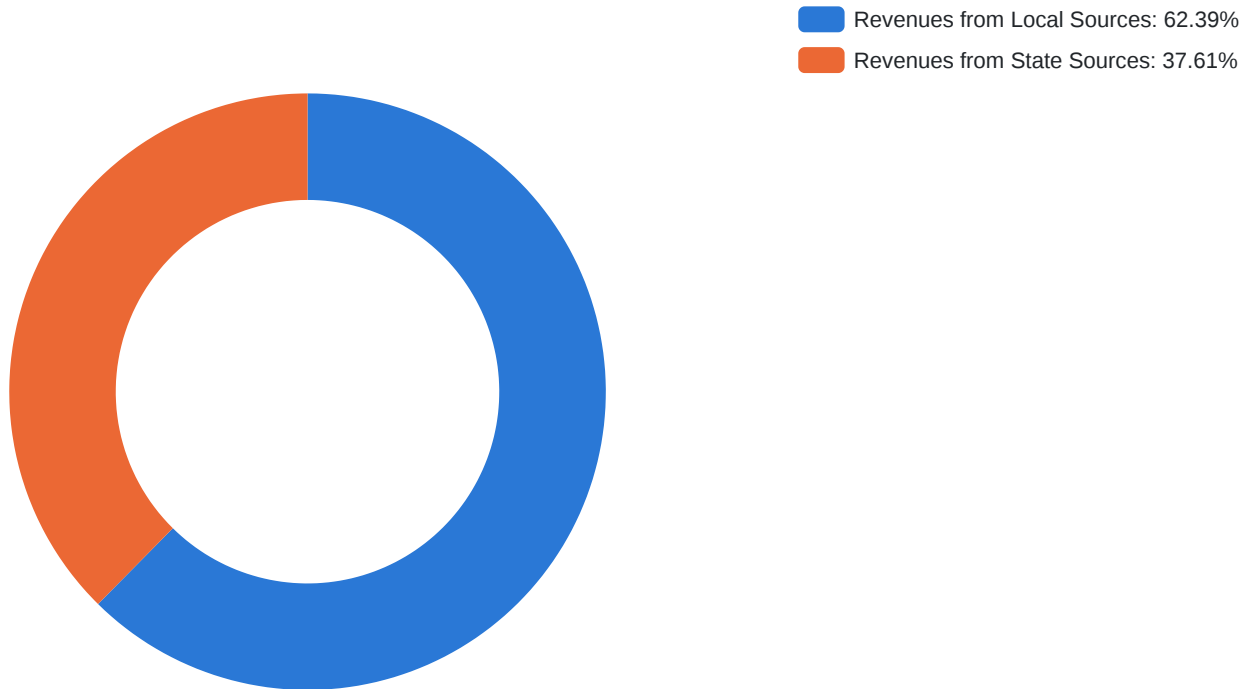
"% Change" compares each area with its own FY27 budget. "Budget Effect" divides the same dollars by the whole FY27 budget of \$16,484,090, so that column adds up to the budget's overall +1.17%.

Revenues by Source

Where the General Fund's revenue comes from: Local taxes and assessments versus State aid (including SPED block grants and transportation reimbursement) among other sources.

FY27 → FY28: +\$192K (+1.17%) · \$16.48M → \$16.68M

Revenues by Source: General Fund FY28 Budget donut



Revenues by Source: General Fund FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

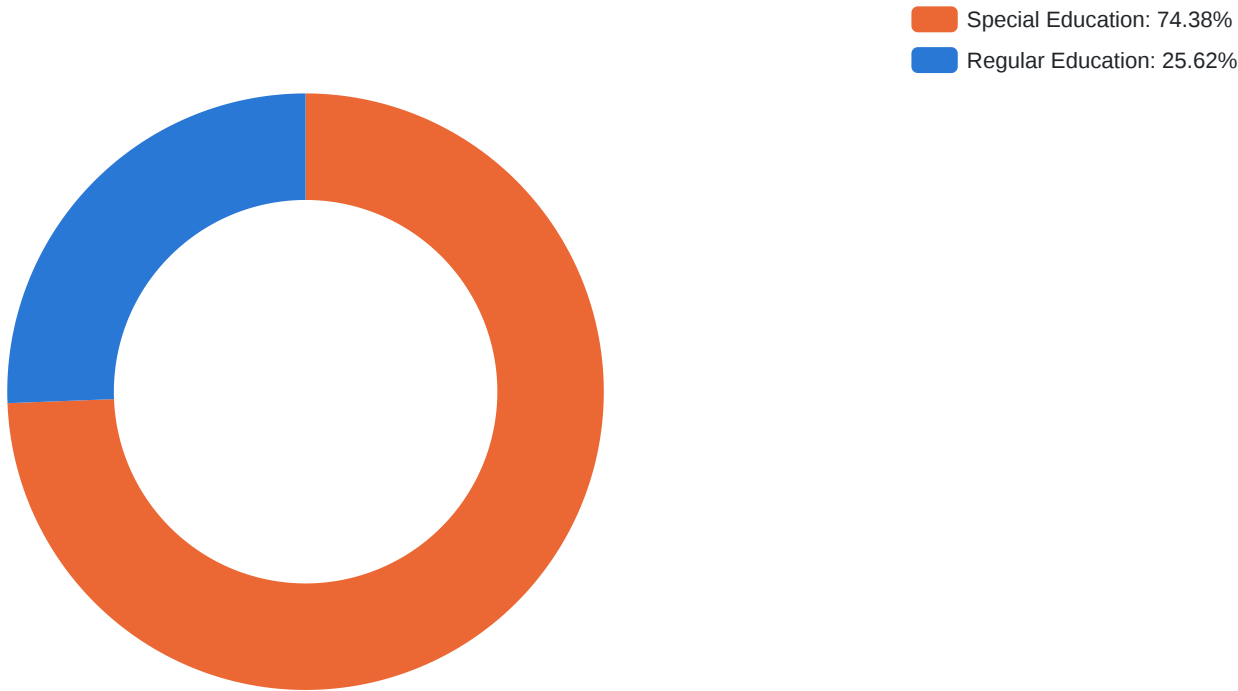
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
1000	Revenues from Local Sources	\$8,617,690	\$8,626,256	\$10,636,177	\$10,404,570	-\$231,607	-2.18%
3000	Revenues from State Sources	\$5,593,111	\$6,455,978	\$5,847,913	\$6,271,902	+\$423,989	+7.25%
5000	Revenues from Other Sources	\$0	\$690,000	\$0	\$0	-	-
Total Revenues		\$14,210,801	\$15,772,233	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Revenues by Program

General Fund revenue split across program codes, mainly Special Education and Regular Education.

FY27 → FY28: +\$192K (+1.17%) · \$16.48M → \$16.68M

Revenues by Program: General Fund FY28 Budget donut



Revenues by Program: General Fund FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

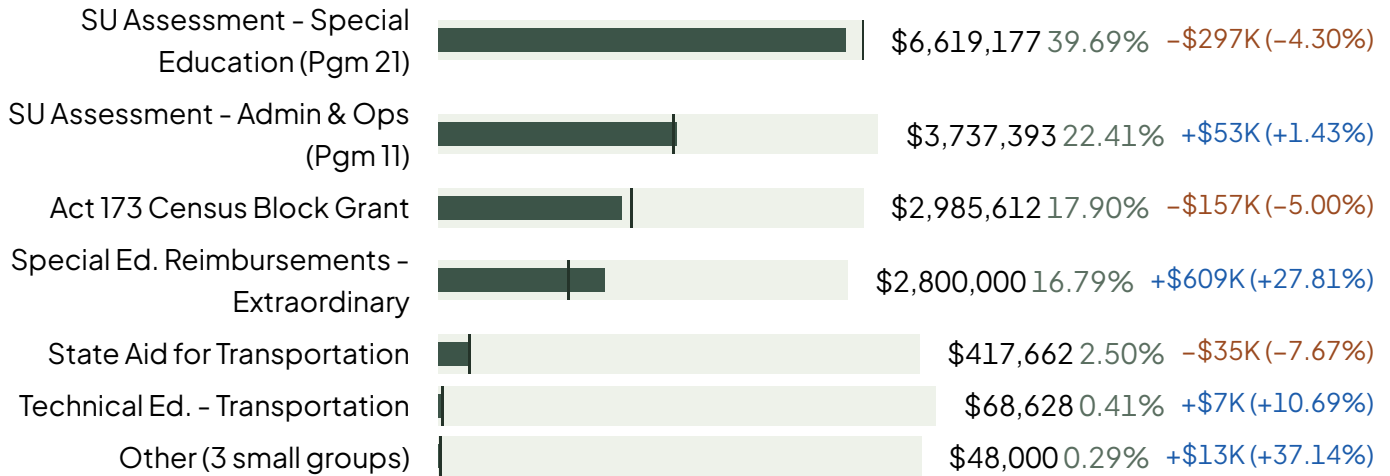
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27~FY28 \$	FY27~FY28 %
11	Regular Education	\$3,803,652	\$4,470,030	\$4,234,233	\$4,271,683	+\$37,450	+0.88%
21	Special Education	\$10,407,149	\$11,302,203	\$12,249,857	\$12,404,789	+\$154,932	+1.26%
Total Revenues		\$14,210,801	\$15,772,233	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Revenues by Account

General Fund revenue broken out by individual revenue account, largest first.

FY27 → FY28: +\$192K (+1.17%) · \$16.48M → \$16.68M

■ FY28 Budget | ■ FY27 Budget

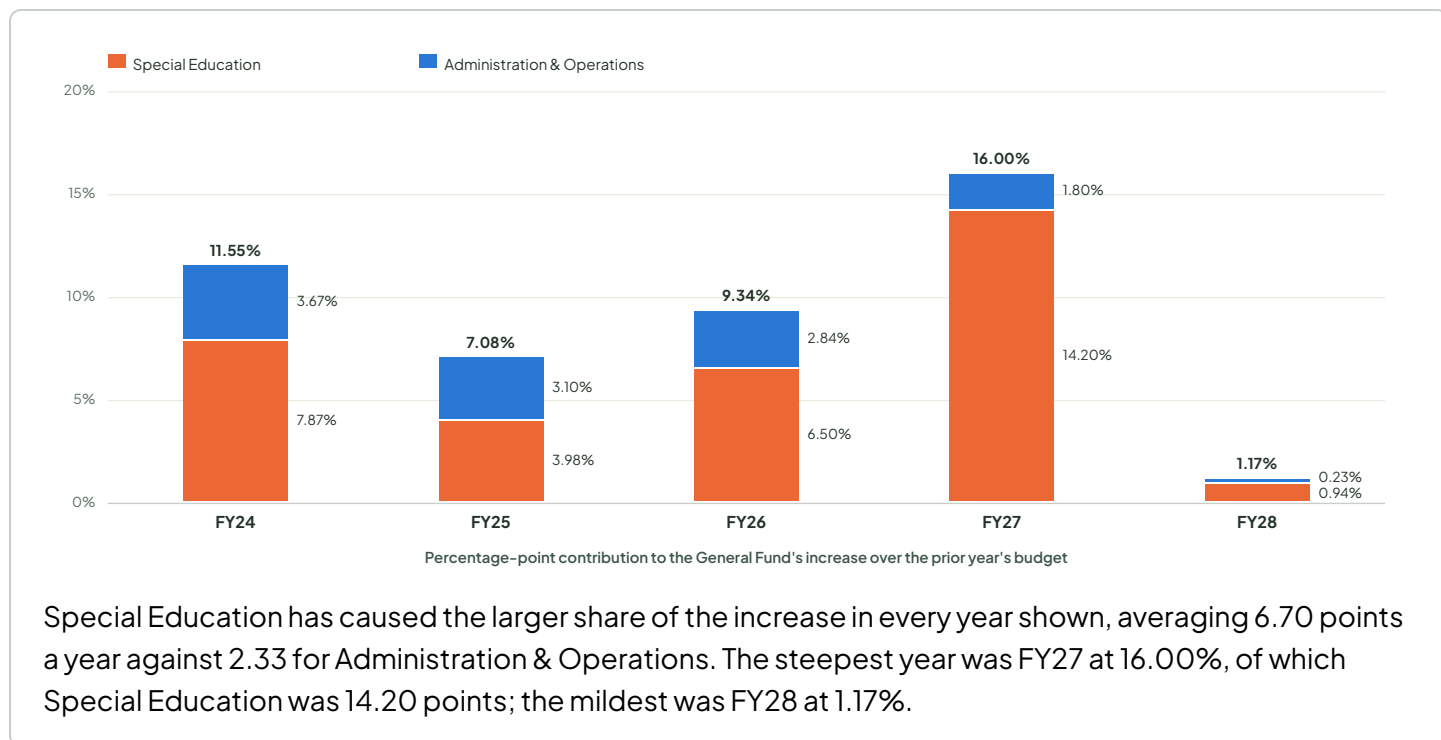


“Other” folds 3 groups each under \$50K in both years: Investment Earnings - Interest, Services to non-VT LEAs, Services to Other Local Governmental Units.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
41510	Investment Earnings - Interest	\$10,000	\$17,452	\$10,000	\$20,000	+\$10,000	+100.00%
41931-11	SU Assessment - Admin & Ops (Pgm 11)	\$3,303,643	\$3,303,644	\$3,684,880	\$3,737,393	+\$52,513	+1.43%
41931-21	SU Assessment - Special Education (Pgm 21)	\$5,274,047	\$5,274,047	\$6,916,297	\$6,619,177	-\$297,120	-4.30%
41942	Services to non-VT LEAs	\$30,000	\$12,000	\$25,000	\$12,000	-\$13,000	-52.00%
41950	Services to Other Local Governmental Units	\$0	\$16,000	\$0	\$16,000	+\$16,000	new
41980	Refund of Prior Years Expenditure	\$0	-\$3	\$0	\$0	-	-
41990	Misc. Other Local Revenue	\$0	\$3,116	\$0	\$0	-	-
43150	State Aid for Transportation	\$398,009	\$365,043	\$452,353	\$417,662	-\$34,691	-7.67%
43203	Special Ed. Reimbursements - Extraordinary	\$1,826,847	\$2,721,093	\$2,190,811	\$2,800,000	+\$609,189	+27.81%
43220	Act 173 Census Block Grant	\$3,306,255	\$3,307,063	\$3,142,749	\$2,985,612	-\$157,137	-5.00%
43308	Technical Ed. - Transportation	\$62,000	\$62,778	\$62,000	\$68,628	+\$6,628	+10.69%
45200	Inter-fund Transfers	\$0	\$690,000	\$0	\$0	-	-
Total Revenues		\$14,210,801	\$15,772,233	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Historical Rate of Increase by Program

The General Fund has grown every year, but not by the same amount and not for the same reason. Each bar below is the whole fund's increase over the prior year's budget, split by the program that caused it, so the two pieces add up to that year's headline percentage. Read the height for how big the increase was, and the split for what drove it.



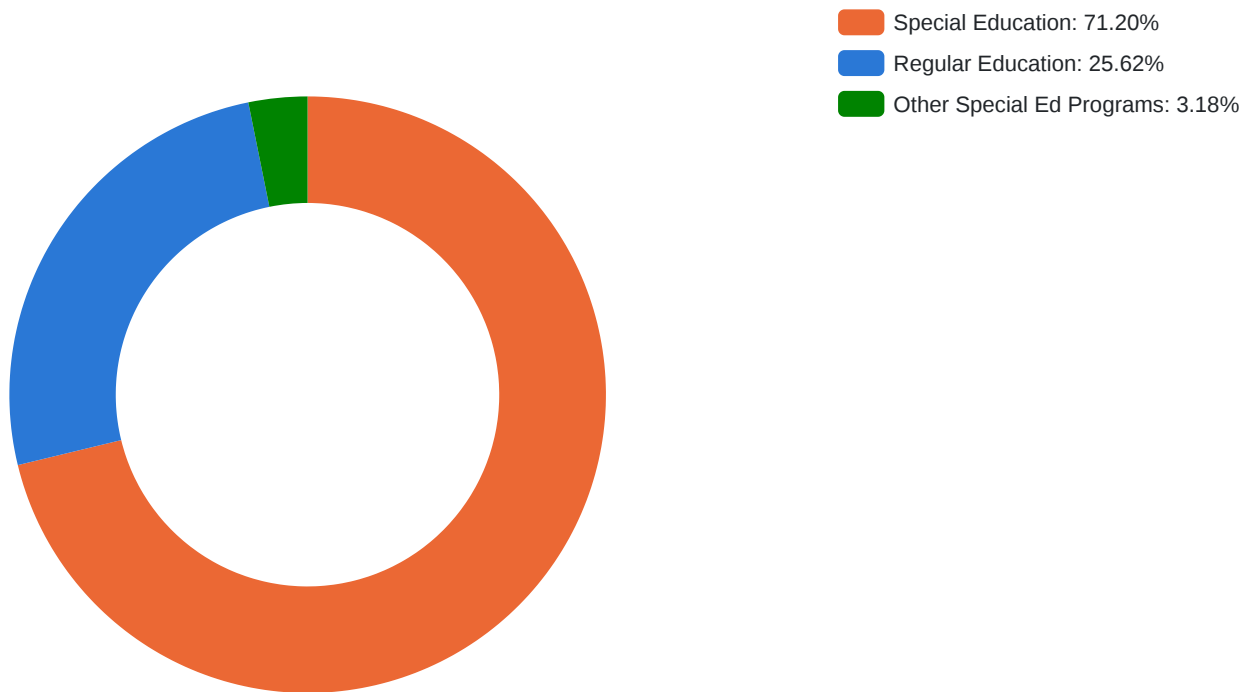
Budget against budget, General Fund only; actuals and the other funds are excluded so each bar compares like with like. A program's contribution is its own dollar change measured against the *whole fund's* prior-year budget, which is why the pieces sum to the total rather than to some larger number. In FY28 the fund rises 1.17% (\$192,382): Special Education 0.94 points (\$154,932) and Administration & Operations 0.23 points (\$37,450).

Expenditures by Program

General Fund spending by UCOA program. This is the spending side of the two assessments that make up the SU General Fund.

FY27 → FY28: +\$192K (+1.17%) · \$16.48M → \$16.68M

Expenditures by Program: General Fund FY28 Budget donut



Expenditures by Program: General Fund FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27–FY28 \$	FY27–FY28 %
11	Regular Education	\$3,928,580	\$3,918,218	\$4,234,233	\$4,271,683	+\$37,450	+0.88%
12	Academic Summer School	\$49,822	-\$253	\$0	\$0	–	–
21	Special Education	\$10,119,102	\$11,499,815	\$12,249,857	\$11,873,773	–\$376,084	–3.07%
29	Other Special Ed Programs	\$0	\$489,943	\$0	\$530,516	+\$530,516	new
41	English Language Learners	\$113,297	\$77,281	\$0	\$500	+\$500	new
44	Homeless	\$0	\$1,731	\$0	\$0	–	–
Total Expenditures		\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

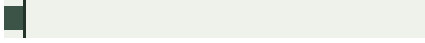
Expenditures by Major Function

Spending grouped into the Vermont UCOA major function categories: Direct Instruction, Special Education, Student Support Services, Student Transportation, Instructional Support

Services, Central Services, and so on.

FY27 → FY28: +\$192K (+1.17%) · \$16.48M → \$16.68M

■ FY28 Budget | ■ FY27 Budget

Special Education		\$9,857,982	59.11%	+\$318K (+3.33%)
Student Transportation		\$1,727,886	10.36%	+\$112K (+6.93%)
Support Services - Instruction		\$1,677,180	10.06%	+\$66K (+4.07%)
Support Services - Students		\$1,502,585	9.01%	-\$289K (-16.14%)
Support Services - Central Services		\$814,514	4.88%	-\$28K (-3.30%)
Support Service - General Administration		\$483,203	2.90%	+\$42K (+9.62%)
Support Services - School Administration		\$447,322	2.68%	+\$31K (+7.32%)
Operation and Maintenance of Plant		\$155,300	0.93%	+\$700 (+0.45%)
Other (2 small groups)		\$10,500	0.06%	-\$60K (-85.00%)

“Other” folds 2 groups each under \$50K in both years: Direct Instruction, Vocational Education.

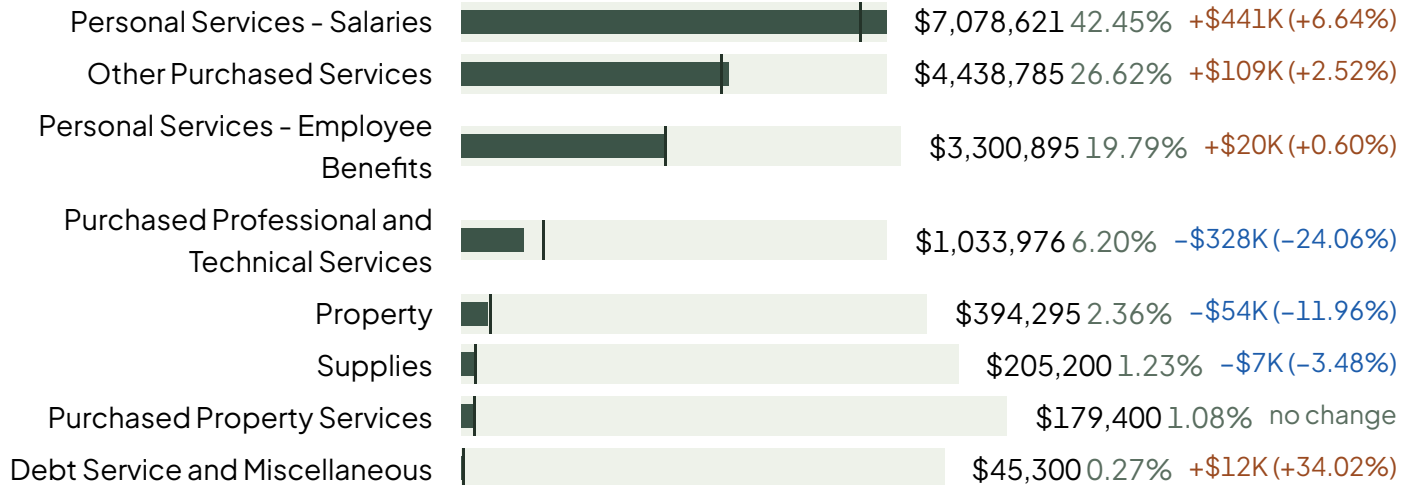
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
1100	Direct Instruction	\$113,297	\$83,030	\$35,000	\$500	-\$34,500	-98.57%
1200	Special Education	\$7,756,948	\$8,903,222	\$9,540,200	\$9,857,982	+\$317,782	+3.33%
1300	Vocational Education	\$40,000	\$0	\$35,000	\$10,000	-\$25,000	-71.43%
2100	Support Services - Students	\$1,359,130	\$1,755,206	\$1,791,851	\$1,502,585	-\$289,266	-16.14%
2200	Support Services - Instruction	\$1,398,070	\$1,461,064	\$1,611,594	\$1,677,180	+\$65,586	+4.07%
2300	Support Service - General Administration	\$439,551	\$453,512	\$440,787	\$483,203	+\$42,416	+9.62%
2400	Support Services - School Administration	\$519,566	\$396,931	\$416,806	\$447,322	+\$30,516	+7.32%
2500	Support Services - Central Services	\$866,634	\$823,047	\$842,316	\$814,514	-\$27,802	-3.30%
2600	Operation and Maintenance of Plant	\$135,800	\$138,117	\$154,600	\$155,300	+\$700	+0.45%
2700	Student Transportation	\$1,581,805	\$1,943,022	\$1,615,936	\$1,727,886	+\$111,950	+6.93%
5000	Debt Service/Other	\$0	\$29,581	\$0	\$0	-	-
Total Expenditures		\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Expenditures by Object

How the General Fund's spending breaks down by category: Salaries, Benefits, Purchased Services, Supplies, and so on.

FY27 → FY28: +\$192K(+1.17%) · \$16.48M → \$16.68M

■ FY28 Budget | FY27 Budget



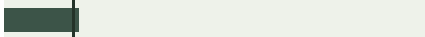
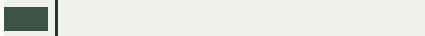
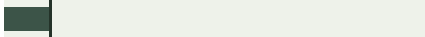
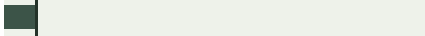
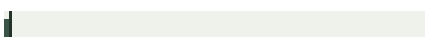
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27-FY28 \$	FY27-FY28 %
100	Personal Services - Salaries	\$6,421,076	\$5,999,724	\$6,638,052	\$7,078,621	+\$440,569	+6.64%
200	Personal Services - Employee Benefits	\$3,198,032	\$2,951,360	\$3,281,169	\$3,300,895	+\$19,726	+0.60%
300	Purchased Professional and Technical Services	\$841,200	\$1,615,673	\$1,361,613	\$1,033,976	-\$327,637	-24.06%
400	Purchased Property Services	\$167,600	\$158,698	\$179,400	\$179,400	-	-
500	Other Purchased Services	\$2,913,963	\$4,603,021	\$4,329,581	\$4,438,785	+\$109,204	+2.52%
600	Supplies	\$214,500	\$149,525	\$212,600	\$205,200	-\$7,400	-3.48%
700	Property	\$421,630	\$440,582	\$447,875	\$394,295	-\$53,580	-11.96%
800	Debt Service and Miscellaneous	\$32,800	\$68,152	\$33,800	\$45,300	+\$11,500	+34.02%
Total Expenditures		\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Expenditures by Function

Spending by Vermont UCOA function: Special Education, Transportation, Fiscal Services, and so on.

FY27 → FY28: +\$192K(+1.17%) · \$16.48M → \$16.68M

■ FY28 Budget | FY27 Budget

Special Education		\$9,857,982	59.11%	+\$318K(+3.33%)
Transportation: Vehicle Operation		\$1,727,886	10.36%	+\$112K(+6.93%)
Psychological Services		\$939,549	5.63%	-\$203K(-17.76%)
Technology for Instruction		\$939,117	5.63%	-\$13K(-1.42%)
Fiscal Services		\$616,084	3.69%	-\$43K(-6.55%)
Improvement of Instruction		\$548,675	3.29%	+\$58K(+11.75%)
Other Support Services - School Administration		\$447,322	2.68%	+\$31K(+7.32%)
Executive Administration		\$378,534	2.27%	+\$14K(+3.84%)
Speech Pathology and Audiology Services		\$306,038	1.84%	-\$72K(-19.12%)
Other Support Services - Instructional Staff		\$189,388	1.14%	+\$21K(+12.74%)
Other (6 small groups)		\$158,628	0.95%	-\$38K(-19.40%)
Personnel Services		\$156,430	0.94%	+\$20K(+14.95%)
Operation of Buildings		\$155,300	0.93%	+\$700(+0.45%)
Occupational Therapy - Related Services		\$150,870	0.90%	-\$40K(-21.07%)
Board of Education		\$104,669	0.63%	+\$28K(+37.30%)

“Other” folds 6 groups each under \$50K in both years: Direct Instruction, Vocational Education, Physical Therapy - Related Services, Visually Impaired/Vision Services, Other Support Services - Students, Printing, Publishing & Duplicating Services.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27-FY28 \$	FY27-FY28 %
1100	Direct Instruction	\$113,297	\$83,030	\$35,000	\$500	-\$34,500	-98.57%
1200	Special Education	\$7,756,948	\$8,903,222	\$9,540,200	\$9,857,982	+\$317,782	+3.33%
1300	Vocational Education	\$40,000	\$0	\$35,000	\$10,000	-\$25,000	-71.43%
2140	Psychological Services	\$781,630	\$1,061,814	\$1,142,514	\$939,549	-\$202,965	-17.76%
2150	Speech Pathology and Audiology Services	\$315,049	\$466,892	\$378,390	\$306,038	-\$72,352	-19.12%
2160	Occupational Therapy - Related Services	\$184,807	\$133,055	\$191,133	\$150,870	-\$40,263	-21.07%
2170	Physical Therapy - Related Services	\$24,000	\$38,387	\$24,000	\$45,300	+\$21,300	+88.75%
2180	Visually Impaired/Vision Services	\$12,000	\$14,700	\$12,000	\$15,000	+\$3,000	+25.00%
2190	Other Support Services - Students	\$41,644	\$40,359	\$43,814	\$45,828	+\$2,014	+4.60%
2210	Improvement of Instruction	\$408,754	\$415,161	\$490,998	\$548,675	+\$57,677	+11.75%
2230	Technology for Instruction	\$829,234	\$900,799	\$952,605	\$939,117	-\$13,488	-1.42%
2290	Other Support Services - Instructional Staff	\$160,082	\$145,104	\$167,991	\$189,388	+\$21,397	+12.74%

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27-FY28 \$	FY27-FY28 %
2310	Board of Education	\$75,734	\$92,034	\$76,234	\$104,669	+\$28,435	+37.30%
2320	Executive Administration	\$363,817	\$361,478	\$364,553	\$378,534	+\$13,981	+3.84%
2490	Other Support Services - School Administration	\$519,566	\$396,931	\$416,806	\$447,322	+\$30,516	+7.32%
2510	Fiscal Services	\$550,506	\$628,987	\$659,234	\$616,084	-\$43,150	-6.55%
2530	Printing, Publishing & Duplicating Services	\$47,000	\$39,092	\$47,000	\$42,000	-\$5,000	-10.64%
2570	Personnel Services	\$269,128	\$154,968	\$136,082	\$156,430	+\$20,348	+14.95%
2610	Operation of Buildings	\$135,800	\$138,117	\$154,600	\$155,300	+\$700	+0.45%
2710	Transportation: Vehicle Operation	\$1,581,805	\$1,943,022	\$1,615,936	\$1,727,886	+\$111,950	+6.93%
5090	Debt Service - Other	\$0	\$29,581	\$0	\$0	-	-
Total Expenditures		\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

Expenditures by Account

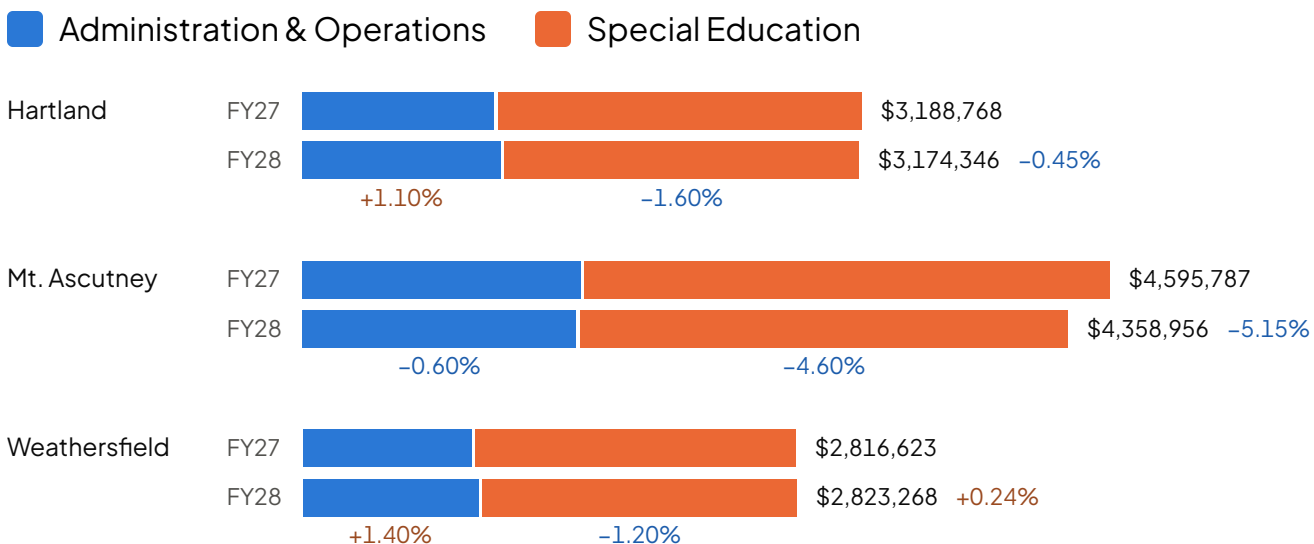
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27-FY28 \$	FY27-FY28 %
5111	Teachers	\$1,735,557	\$1,753,040	\$1,870,142	\$1,961,353	+\$91,211	+4.88%
5115	Teachers - Summer	\$25,000	\$14,366	\$0	\$14,253	+\$14,253	new
5119	Teachers - Stipend	\$73,250	\$74,254	\$81,250	\$73,370	-\$7,880	-9.70%
5121	Paraeducator	\$1,118,617	\$1,003,948	\$1,166,838	\$1,359,785	+\$192,947	+16.54%
5125	Paraeducators - Summer	\$0	\$14,339	\$0	\$14,339	+\$14,339	new
5129	Paraeducators - Stipend	\$14,000	\$9,186	\$7,500	\$8,500	+\$1,000	+13.33%
5131	Substitutes	\$5,000	\$35,547	\$5,000	\$5,000	-	-
5141	Administration	\$762,398	\$663,738	\$560,700	\$589,593	+\$28,893	+5.15%
5151	Mid-Management/Supervisor	\$190,050	\$193,709	\$376,835	\$408,263	+\$31,428	+8.34%
5161	Clerical	\$332,641	\$307,405	\$389,059	\$384,772	-\$4,287	-1.10%
5169	Clerical/Sec - Stipend	\$150	\$0	\$150	\$150	-	-
5171	Technical/Professional Staff	\$2,152,973	\$1,927,869	\$2,178,078	\$2,254,418	+\$76,340	+3.50%
5175	Tech & Prof Staff - Summer	\$7,400	\$2,325	\$0	\$2,325	+\$2,325	new
5185	Non-Clerical Gen - Summer	\$1,540	\$0	\$0	\$0	-	-
5199	Other - Stipend	\$2,500	\$0	\$2,500	\$2,500	-	-
5211	Health Insurance	\$1,900,866	\$1,776,115	\$1,972,698	\$1,946,038	-\$26,660	-1.35%
5218	HSA	\$10,500	\$18,800	\$10,500	\$0	-\$10,500	-100.00%
5219	HRA	\$311,600	\$238,008	\$312,600	\$255,100	-\$57,500	-18.39%
5220	FICA	\$485,517	\$429,501	\$500,463	\$540,634	+\$40,171	+8.03%
5229	Childcare Tax	\$27,684	\$22,738	\$28,781	\$31,086	+\$2,305	+8.01%
5232	VSTRS--OPEB	\$3,473	\$28,866	\$1,350	\$1,350	-	-
5233	VSTRS--Pension Payments	\$2,500	\$22,916	\$7,514	\$7,514	-	-
5234	VMERS	\$202,534	\$200,414	\$198,154	\$248,239	+\$50,085	+25.28%

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27–FY28 \$	FY27–FY28 %
5239	Retirement - Local	\$38,900	\$19,658	\$46,300	\$46,300	-	-
5251	Tuition Reimbursement	\$78,500	\$57,041	\$69,700	\$68,300	-\$1,400	-2.01%
5261	Unemployment Compensation	\$13,483	\$1,379	\$13,017	\$12,648	-\$369	-2.83%
5271	Workers Compensation	\$42,397	\$63,664	\$44,250	\$45,680	+\$1,430	+3.23%
5281	Dental	\$60,572	\$56,773	\$56,293	\$69,624	+\$13,331	+23.68%
5292	Life	\$6,293	\$6,924	\$5,811	\$14,303	+\$8,492	+146.14%
5294	LTD	\$13,213	\$8,563	\$13,738	\$14,079	+\$341	+2.48%
5321	Professional Edu Services	\$489,400	\$1,140,574	\$907,313	\$682,600	-\$224,713	-24.77%
5322	Prof Educ Serv - Para Sup	\$220,000	\$332,784	\$324,000	\$192,676	-\$131,324	-40.53%
5331	Emp Training/Develop	\$30,000	\$34,392	\$30,000	\$30,000	-	-
5341	Other Professionl Ser	\$38,300	\$21,996	\$36,800	\$38,700	+\$1,900	+5.16%
5342	Auditing Services	\$41,000	\$64,080	\$41,000	\$55,000	+\$14,000	+34.15%
5349	Other Prof Serv - Local	\$22,500	\$21,848	\$22,500	\$35,000	+\$12,500	+55.56%
5421	Cleaning Services	\$15,000	\$26,212	\$22,000	\$27,000	+\$5,000	+22.73%
5431	Nontechnlgy Repair/Maint	\$0	\$74	\$0	\$0	-	-
5441	Rentals-Land/Buildings	\$96,000	\$81,320	\$100,800	\$98,400	-\$2,400	-2.38%
5442	Rentals - Equipment/Vehicles	\$56,600	\$51,092	\$56,600	\$54,000	-\$2,600	-4.59%
5519	Stu Trans Frm Other	\$1,543,525	\$1,924,589	\$1,579,336	\$1,688,886	+\$109,550	+6.94%
5521	Insurance (Not Emp Ben)	\$20,000	\$16,151	\$25,000	\$15,000	-\$10,000	-40.00%
5531	Communications	\$30,320	\$36,011	\$69,120	\$72,460	+\$3,340	+4.83%
5532	Internet	\$50,000	\$70,171	\$61,000	\$65,000	+\$4,000	+6.56%
5533	Postage	\$6,450	\$6,032	\$6,950	\$6,600	-\$350	-5.04%
5541	Advertising	\$4,350	\$1,430	\$4,350	\$2,250	-\$2,100	-48.28%
5561	Tuitn To Pub VT Leas	\$250,000	\$13,460	\$225,000	\$15,000	-\$210,000	-93.33%
5562	Tuition - In-State Private/Indep. Schools	\$289,000	\$431,812	\$362,790	\$509,197	+\$146,407	+40.36%
5564	Tuition - Out-of-State Private/Indep. Schools	\$594,850	\$1,836,121	\$1,834,467	\$1,785,036	-\$49,431	-2.69%
5581	Travel	\$20,468	\$16,617	\$19,968	\$31,668	+\$11,700	+58.59%
5594	SPED Excess Costs - Public VT LEAs	\$105,000	\$140,006	\$130,100	\$193,348	+\$63,248	+48.61%
5595	SPED Excess Costs - Out-of-State/Indep. Schools	\$0	\$67,004	\$0	\$41,500	+\$41,500	new
5597	Services Purchased - Other VT LEA in SU	\$0	\$43,617	\$11,500	\$12,840	+\$1,340	+11.65%
5611	General Supplies	\$109,500	\$62,492	\$108,000	\$84,600	-\$23,400	-21.67%
5612	Curricular Materials	\$65,000	\$54,516	\$65,000	\$65,000	-	-
5622	Electricity	\$11,000	\$11,132	\$11,000	\$12,000	+\$1,000	+9.09%
5624	Oil	\$0	\$13,856	\$0	\$15,000	+\$15,000	new
5626	Gasoline	\$27,000	\$6,433	\$27,000	\$27,000	-	-
5641	Books And Periodicals	\$2,000	\$1,095	\$1,600	\$1,600	-	-
5731	Machinery	\$1,200	\$0	\$1,200	\$0	-\$1,200	-100.00%
5733	Furniture And Fixtures	\$0	\$0	\$5,000	\$0	-\$5,000	-100.00%

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
5734	Tech-Related Hardware	\$3,000	\$249	\$3,000	\$1,000	-\$2,000	-66.67%
5735	Technology Software	\$253,130	\$276,979	\$258,475	\$215,795	-\$42,680	-16.51%
5739	Other Equipment	\$164,300	\$163,354	\$180,200	\$177,500	-\$2,700	-1.50%
5811	Dues And Fees - Staff	\$32,800	\$26,987	\$33,800	\$45,300	+\$11,500	+34.02%
5813	Bad Debt Exp Write-Off	\$0	\$6,459	\$0	\$0	-	-
5831	Redemption Of Principal	\$0	\$25,689	\$0	\$0	-	-
5832	Interest On St Debt	\$0	\$3,699	\$0	\$0	-	-
5897	PY Exp Adj	\$0	\$5,319	\$0	\$0	-	-
Total Expenditures		\$14,210,801	\$15,986,733	\$16,484,090	\$16,676,472	+\$192,382	+1.17%

What each district pays

The General Fund raises two assessments from the three member districts, and each district votes its own share of both. Together they come to **\$10,356,570** in FY28, -2.31% on FY27. Special Education falls 4.30% and Administration and Operations rises 1.43%.



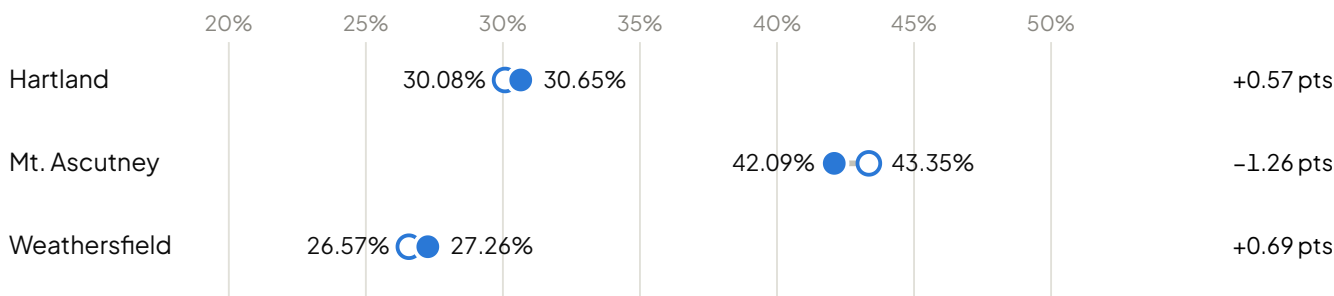
Each bar is one district's General Fund assessment: Administration and Operations first, then Special Education. Under the FY28 bar, each half carries the share of that district's FY27 bill that it added, so the two add to the figure at the right.

Why the three increases are not the same number

Every district is billed the same way: its share of the supervisory union's long-term weighted average daily membership, applied to the whole assessment. The General Fund budget rises 1.17%. The fund's other revenue rises 7.43%, faster than the budget, so the assessment the

districts share falls 2.31%. Those two effects are the same for every district. What separates the three bills is the share itself, and that is a pupil count rather than a spending decision. A district whose share of the students rises pays a larger slice of the same bill.

○ FY26 count, sets the FY27 bills ● FY27 count, sets the FY28 bills



Share of supervisory union long-term weighted average daily membership. The FY26 count sets the FY27 assessments and the FY27 count sets FY28.

District	FY26 LTWADM	FY27 LTWADM	FY26 share	FY27 share	Share change	Budget effect	Other revenue effect	Share effect	Its bill
Hartland	641.19	645.85	30.08%	30.65%	+0.57 pts	+1.17%	-3.43%	+1.90%	-0.45%
Mt. Ascutney	924.11	886.87	43.35%	42.09%	-1.26 pts	+1.17%	-3.43%	-2.91%	-5.15%
Weathersfield	566.36	574.42	26.57%	27.26%	+0.69 pts	+1.17%	-3.43%	+2.60%	+0.24%
Supervisory union	2,131.66	2,107.14	100.00%	100.00%	-	+1.17%	-3.43%	-	-2.31%

Read the effect columns across: the budget and other revenue effects are the same for every district and together move the whole assessment -1.3%; the share effect is what the district's own pupil count did; the three multiply out to its bill.

What makes up a fund balance?

Fund balance is what is left in a fund when every bill for the year is paid: the year's revenue less its spending, added to what was there at the start. Accounting standards (GASB Statement 54) sort it into five categories, from the most tightly bound to the most freely available. Each fund's own Fund balance page shows its amounts in these categories.

The five categories

Nonspendable	Not available to spend because it is not cash: money already paid out ahead of time, such as prepaid expenses, or supplies on hand, or money that must be kept intact.
Restricted	Can be spent only on what an outside party has set: a grant's terms, a law, or a bond agreement.
Committed	Set aside for a purpose by a formal vote of the board; only another vote can release it.
Assigned	Earmarked for a purpose by the board or an official it has authorized, without a formal commitment.
Unassigned	Everything else in a General Fund, available for any purpose: the reserve that carries a district through an emergency or a gap in cash flow. Funds other than a General Fund do not carry an unassigned balance.

What the nonspendable balance is made of

In every fund in this book, the nonspendable balance is prepaid amounts: prepaid items, which are bills paid before June 30 for goods or services received after it, and prepaid claims for the health reimbursement arrangement (HRA) and the health care and dependent care reimbursement accounts (HCRA and DCRA). The money has already left the bank, so it counts toward the fund balance but cannot be spent again.

Why unassigned can be below zero

The five categories always add up to the fund balance. When the nonspendable amount, money already paid out ahead of time, is larger than the whole fund balance, accounting rules show the difference as a negative unassigned amount. The fund balance itself is not negative: it is the total at the bottom of each fund's table, the same figure as on the fund's own page.

Weeks of operations

To put a fund balance in everyday terms, each fund's page divides it by one week of that year's spending (the year's spending divided by 52). A balance under one week is given in days instead (the year's spending divided by 365), and under one day as "less than one day".

Fund balance policies

A board can adopt a policy setting how much fund balance to keep, often as a share of the year's spending. Each fund's page says whether its board has adopted one.

Each fund's fund balance

- [Windsor Southeast Supervisory Union: General Fund \(1001\)](#)
- [Windsor Southeast Supervisory Union: Early Childhood Education \(2025\)](#)
- [Windsor Southeast Supervisory Union: Food Service Fund \(2370\)](#)

Fund balance

What each category means, and why one can be below zero: What makes up a fund balance?

June 30, 2026, Pre - Audit

Category	Amount
Nonspendable	\$126,027
Prepaid items (bills paid before June 30 for later service)	\$76,430
Prepaid HRA claims (health reimbursement arrangement)	\$46,959
Prepaid HCRA claims (health care reimbursement account)	\$2,482
Prepaid DCRA claims (dependent care reimbursement account)	\$156
Restricted	-
Committed	-
Assigned	-
Unassigned	-\$105,961
Total fund balance	\$20,066

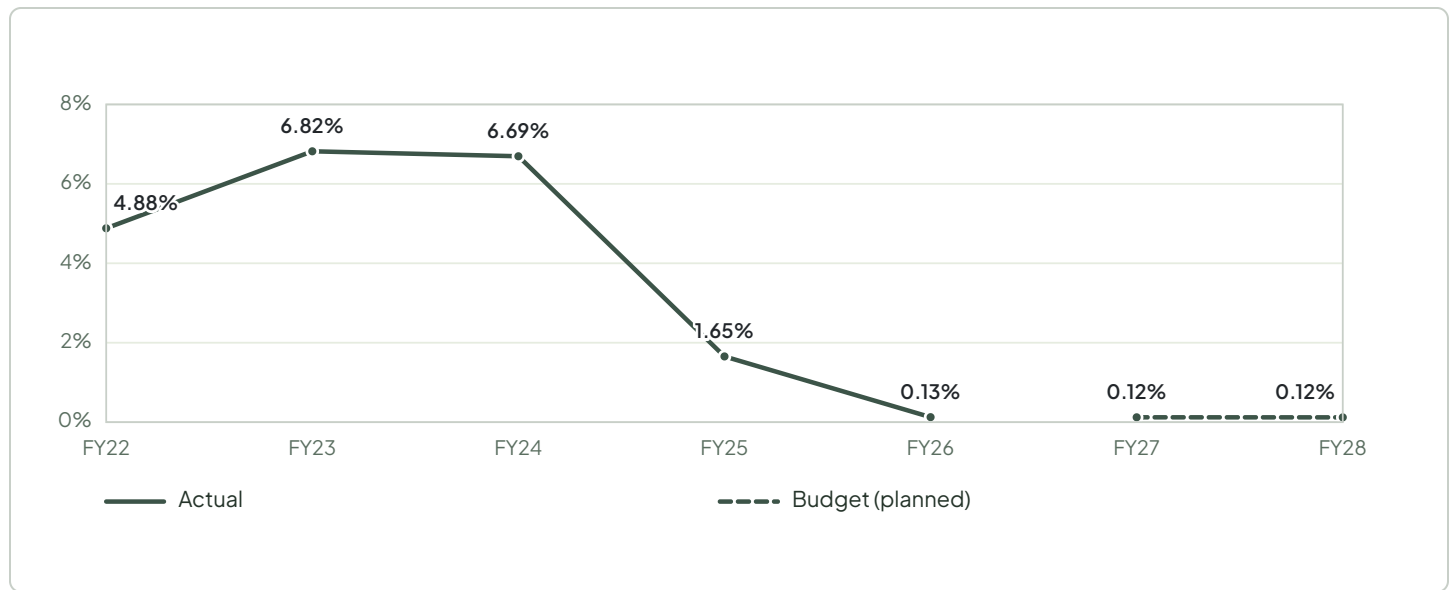
Unassigned is below zero because the prepaid amounts above, which have already been paid out, are more than the whole fund balance. The fund balance itself is not negative. Why unassigned can be below zero

Board policy

The SU Board has not adopted a fund balance policy.

At June 30, 2026 the fund balance of **\$20,066** was **0.13%** of that year's spending: **less than one day** of operations.

Fund balance as a share of spending, FY22 to FY28



Year	Ending fund balance	Spending	Share of spending	Weeks of operations
FY22 actual	\$495,759	\$10,156,289	4.88%	2.5
FY23 actual	\$733,984	\$10,762,554	6.82%	3.5
FY24 actual	\$785,766	\$11,737,019	6.69%	3.5
FY25 actual	\$234,566	\$14,179,306	1.65%	0.9
FY26 actual	\$20,066	\$15,986,733	0.13%	0.1
FY27 budget	\$20,066	\$16,484,090	0.12%	0.1
FY28 budget	\$20,066	\$16,676,472	0.12%	0.1

Fund balance by category, FY22 to FY26

Category	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Audited	FY26 Pre - Audit
Nonspendable	\$5,245	\$11,126	\$7,124	\$50,875	\$126,027
Restricted	-	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	\$238,225	-	-
Unassigned	\$490,513	\$722,858	\$540,419	\$183,686	-\$105,961
Total fund balance	\$495,758	\$733,984	\$785,768	\$234,561	\$20,066

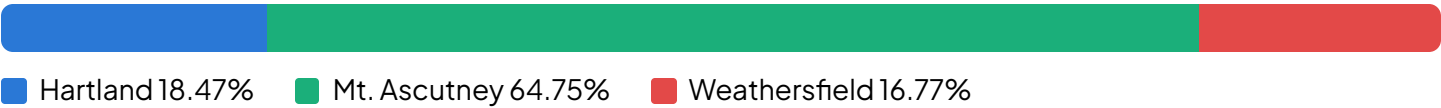
Sources: ERP year-end balance sheet, June 30, 2026, before the audit, for the categories and the FY26 balance; audited financial statements for FY22 to FY25; FY28 Budgets sheet, WSESU-GF tab, for spending and the planned FY27 and FY28 balances. Weeks of operations = fund balance ÷ (the year's spending ÷ 52).

Facilities & Maintenance at the SU

Currently, each facilities & maintenance at-will employee is employed at Mt. Ascutney SD. Then, Hartland & Weathersfield reimburse Mt. Ascutney SD through their local budget for their services. **This service fee is basically the same as an assessment that our districts are already paying.** Coordinating facilities & maintenance at the SU level is one way to keep us in line with the District Quality Standards, which hold the supervisory union accountable for every building and score us on how consistently practices are applied across schools. This option, available to the SU Board, would **only** apply to facilities & maintenance at-will positions. This would not apply to current support staff in the Association.

How Option B shares the cost

Each district's share is its building square footage plus its acreage at 43,560 square feet an acre, out of the three districts' total.



District	Building sq ft	Acres	Acres as sq ft	Total sq ft	Assessment Share	Facilities assessment
Hartland	52,000	9.2	400,752	452,752	18.47%	\$87,224
Mt. Ascutney	154,166	32.9	1,433,124	1,587,290	64.75%	\$305,798
Weathersfield	54,000	8.2	357,192	411,192	16.77%	\$79,218
Total	260,166	50.3	2,191,068	2,451,234	100.00%	\$472,240

See your district under each option

Switch between the options to see each district's SU Assessments, its local cost (Local Purchased Services for Hartland and Weathersfield, Local Facilities Cost for Mt. Ascutney), and the two together. Each card opens with what the district pays for both, compared with FY27 on the same basis (FY27 SU Assessments plus FY27 local cost), under either option.

Hartland

SU AND LOCAL TOGETHER, COMPARED
WITH FY27

Option A

-\$41,285
-1.14%

Option B

-\$21,725
-0.60%

Down from FY27 under either option

Most of this comes from lower FY28 SU Assessments; the facilities choice moves it by \$19,560.



SU Assessments **\$3,504,910**

Compared with FY27 **-\$51,739**

Local Purchased Services **\$67,664**

SU and local together **\$3,572,574**

Option B saves Hartland \$19,560 less than Option A, 0.17% of its \$11,814,613 FY27 budget.

Mt. Ascutney

SU AND LOCAL TOGETHER, COMPARED
WITH FY27

Option A

-\$278,919
-5.01%

Option B

-\$285,144
-5.12%

Down from FY27 under either option

Most of this comes from lower FY28 SU Assessments; the facilities choice moves it by \$6,225.



SU Assessments **\$4,978,581**

Compared with FY27 **-\$274,140**

Local Facilities Cost

after revenue from Hartland and Weathersfield
\$312,023

SU and local together **\$5,290,604**

Option B saves Mt. Ascutney \$6,225 more than Option A, 0.04% of its \$16,624,852 FY27 budget.

Weathersfield

SU AND LOCAL TOGETHER, COMPARED
WITH FY27

Option A

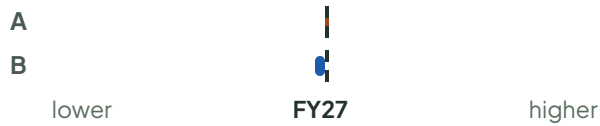
+\$3,196
+0.10%

Option B

-\$10,139
-0.31%

**Up under Option A, down under
Option B**

FY28 SU Assessments alone are –\$11,220 from FY27 under either option; the facilities choice moves it by \$13,335.



SU Assessments	\$3,139,176
Compared with FY27	–\$11,220
Local Purchased Services	\$92,553
SU and local together	\$3,231,729

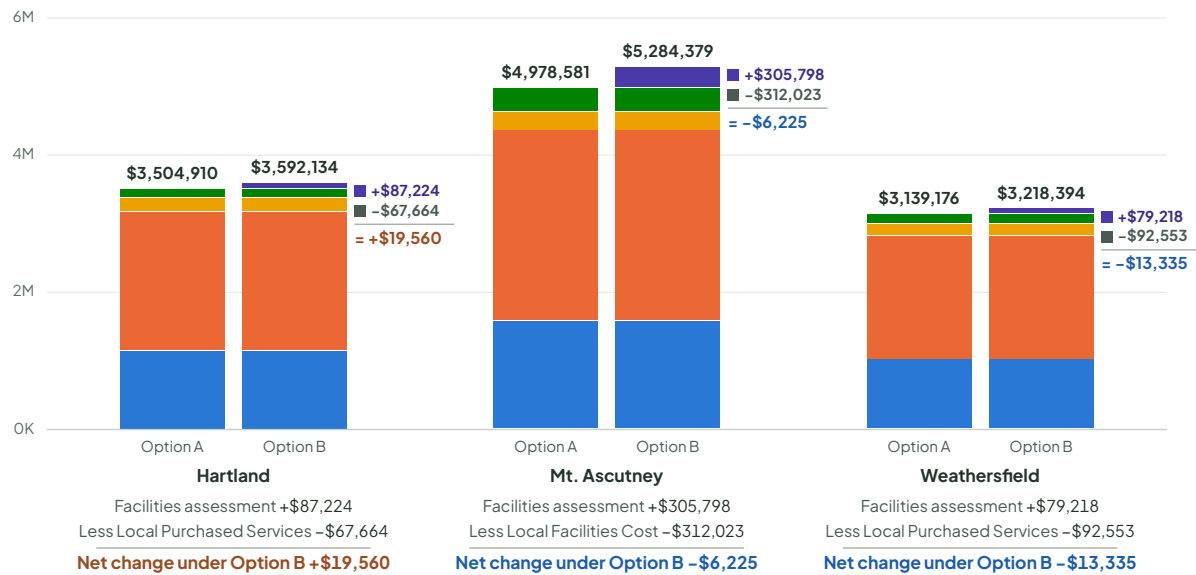
Option B costs Weathersfield \$13,335 less than Option A, 0.14% of its \$9,807,090 FY27 budget.

FY28 SU Assessments, Option A and Option B

Each district's SU Assessments as budgeted (A) and with the facilities assessment added (B). Hover or tap a segment for its amount.

SU Assessments ■ Administration & Operations ■ Special Education ■ Early Childhood
■ Food Service

Option B ■ + Facilities assessment ■ – Local cost it replaces



Summary: Option A and Option B

FY28 budget against FY27. Read each district left to right: its SU Assessments under each option, what Option B adds, what it stops paying locally, and the net.

	FY27	Option A	% change	Option B	% change	Change, B less A
WSESU General Fund budget	\$16,484,090	\$16,676,472	+1.17%	\$17,148,712	+4.03%	+\$472,240

District	FY27 SU Assessments	Option A SU Assessments	% change	Option B SU Assessments	% change	Assessment change, B less A	Less Local Purchased Services or Local Facilities Cost	Net
Hartland	\$3,556,649	\$3,504,910	-1.45%	\$3,592,134	+1.00%	+\$87,224	-\$67,664	+\$19,560
Mt. Ascutney	\$5,252,721	\$4,978,581	-5.22%	\$5,284,379	+0.60%	+\$305,798	-\$312,023	-\$6,225
Weathersfield	\$3,150,396	\$3,139,176	-0.36%	\$3,218,394	+2.16%	+\$79,218	-\$92,553	-\$13,335
Total	\$11,959,766	\$11,622,667	-2.82%	\$12,094,907	+1.13%	+\$472,240	-\$472,240	\$0

The three differences add to \$0: Option B moves cost between districts and adds none. Mt. Ascutney's 41945 revenue equals what Hartland and Weathersfield budget to pay it.

WSESU Early Childhood Program

Early Childhood Education (2025), FY28

This is a live draft of the FY28 budget. We publish the budget while we are still building it, so you see the same figures the Board and the administration are working from. The numbers on this page update as the draft changes, and nothing here is final until the SU Board adopts it.

Estimates, such as health insurance, will be tightened as we work through the budget process. The budget will be presented at the regularly scheduled SU Board meeting on Monday, October 26, at 6:00 p.m. in the WSESU Conference Room.

FY28 BUDGET \$782,570 Proposed spending, July 1, 2027 to June 30, 2028	CHANGE FROM FY27 -\$119,743 -13.27% over the FY27 budget of \$902,313	FUND BALANCE \$5,365 June 30, 2026, Pre - Audit	FUND BALANCE, SHARE OF SPENDING 0.39% Of FY26 spending, Pre - Audit
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Sources: FY28 Budgets sheet, WSESU-ECP tab (FY27 and FY28 budgets, FY26 spending); ERP year-end balance sheet, June 30, 2026, before the audit.

Where each \$100 goes

Of every \$100 in the FY28 budget, **\$69.99** goes to direct instruction.



Where it goes	Of each \$100	FY28 budget
■ Direct Instruction	\$69.99	\$547,693
■ Special Education	\$30.01	\$234,877
Total	\$100.00	\$782,570

The Early Childhood Program fund covers WSESU's Pre-K offerings and Act 166 publicly-funded tuition reimbursements to community Pre-K providers.

Summary

Two revenue lines pay for the program: the assessment to the three districts for PreK, and the State's Early Childhood Special Education grant, which is roughly level from year to year.

Spending and ending fund balance, FY22 to FY28



Solid lines are actuals, through FY26; dashed lines are budgets. The fund balance line is each year's actual ending balance. Revenue is in the Comprehensive Fund Summary below.

Comprehensive Fund Summary

The fund built up a balance from FY22 through FY25 because revenue ran ahead of spending. In FY26 that balance was transferred out of the fund in one transaction (the Other Items line) into the General Fund, leaving a small carryforward. Set the transfer aside and FY26 operating spending came in under budget, largely because the Act 166 partner tuition and an Early Childhood Special Education classroom position spent less than planned.

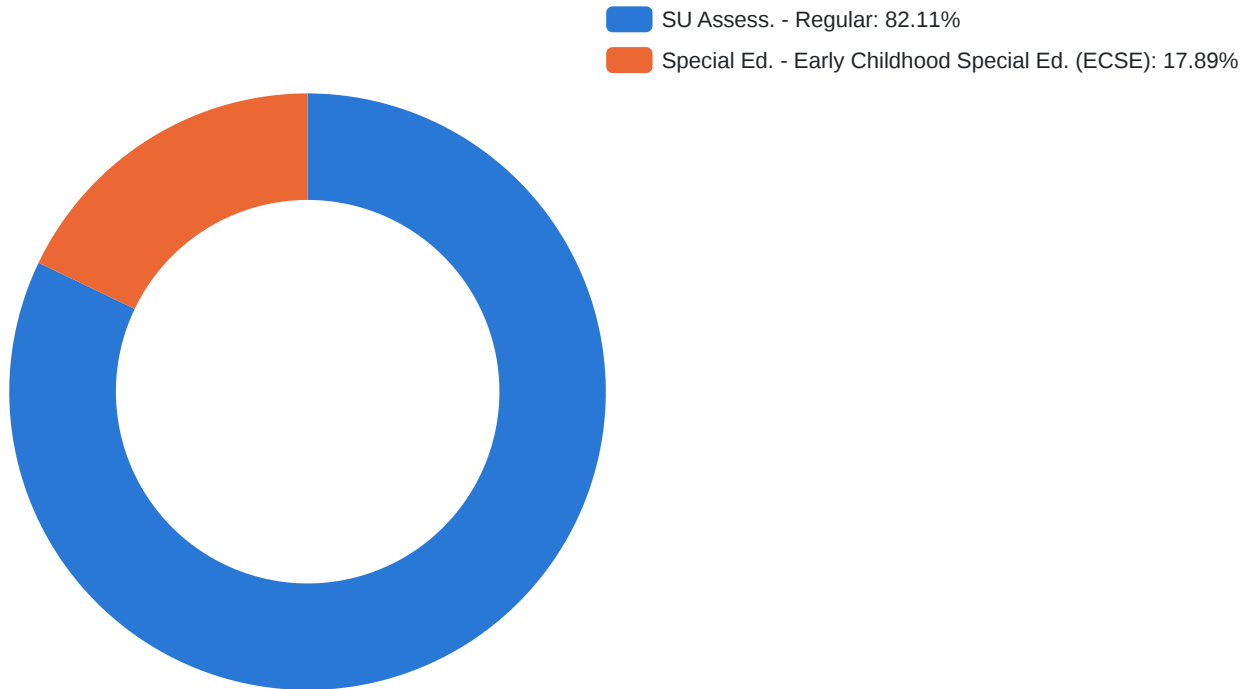
Category	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
Beginning Fund Balance	\$480,890	\$480,890	\$5,365	\$5,365	-	-
Revenues						
Revenues from Local Sources	\$765,207	\$765,207	\$763,713	\$642,570	-\$121,143	-15.86%
Revenues from State Sources	\$138,600	\$140,149	\$138,600	\$140,000	+\$1,400	+1.01%
Total Revenues	\$903,807	\$905,356	\$902,313	\$782,570	-\$119,743	-13.27%
Expenditures						
Personal Services - Salaries	\$322,417	\$239,701	\$355,842	\$272,451	-\$83,391	-23.43%
Personal Services - Employee Benefits	\$147,890	\$83,842	\$187,971	\$97,419	-\$90,552	-48.17%
Purchased Prof. & Tech. Services	\$3,300	\$3,335	\$3,300	\$6,800	+\$3,500	+106.06%
Other Purchased Services	\$427,200	\$351,209	\$352,200	\$402,200	+\$50,000	+14.20%
Supplies	\$3,000	\$3,631	\$3,000	\$3,700	+\$700	+23.33%
Debt Service and Miscellaneous	-	\$1,162	-	-	-	-
Other Items	-	\$698,001	-	-	-	-
Total Expenditures	\$903,807	\$1,380,881	\$902,313	\$782,570	-\$119,743	-13.27%
Total Revenues Less Expenditures	-	-\$475,525	-	-	-	-
Ending Fund Balance	\$480,890	\$5,365	\$5,365	\$5,365	-	-

Revenues by Account

Two accounts: the SU assessment to the three districts for the PreK program, and the State's ECSE/EEE grant. The FY28 change is entirely the assessment; the grant is level.

FY27 → FY28: -\$120K (-13.27%) · \$902K → \$783K

Revenues by Account: Early Childhood Education FY28 Budget donut



Revenues by Account: Early Childhood Education FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

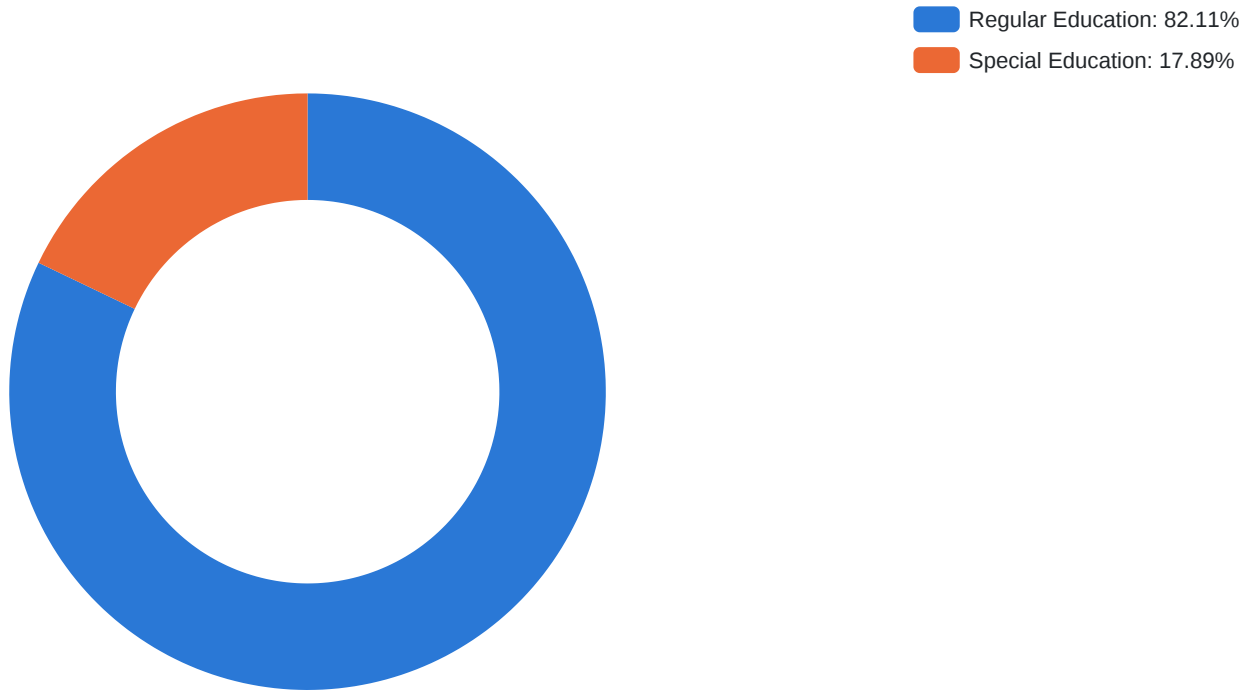
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
41931	SU Assess. - Regular	\$765,207	\$765,207	\$763,713	\$642,570	-\$121,143	-15.86%
43204	Special Ed. - Early Childhood Special Ed. (ECSE)	\$138,600	\$140,149	\$138,600	\$140,000	+\$1,400	+1.01%
Total Revenues		\$903,807	\$905,356	\$902,313	\$782,570	-\$119,743	-13.27%

Revenues by Program

Regular Education is the PreK program, paid for by the district assessment. Special Education is the State's Early Childhood Special Education grant.

FY27 → FY28: -\$120K (-13.27%) · \$902K → \$783K

Revenues by Program: Early Childhood Education FY28 Budget donut



Revenues by Program: Early Childhood Education FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27~FY28 \$	FY27~FY28 %
11	Regular Education	\$765,207	\$765,207	\$763,713	\$642,570	-\$121,143	-15.86%
21	Special Education	\$138,600	\$140,149	\$138,600	\$140,000	+\$1,400	+1.01%
Total Revenues		\$903,807	\$905,356	\$902,313	\$782,570	-\$119,743	-13.27%

Expenditures by Object

Other Purchased Services is the Act 166 tuition WSESU pays to prequalified community PreK providers: the largest line in the fund, level with FY27. Salaries and benefits are the PreK and Early

Childhood Special Education staff, and that is where the FY28 reduction sits.

FY27 → FY28: $-\$120\text{K} (-13.27\%) \cdot \$902\text{K} \rightarrow \$783\text{K}$

■ FY28 Budget | ■ FY27 Budget

Other Purchased Services		\$402,200 51.39% $+\$50\text{K} (+14.20\%)$
Personal Services - Salaries		\$272,451 34.81% $-\$83\text{K} (-23.43\%)$
Personal Services - Employee Benefits		\$97,419 12.45% $-\$91\text{K} (-48.17\%)$
Purchased Professional and Technical Services		\$6,800 0.87% $+\$4\text{K} (+106.06\%)$
Supplies		\$3,700 0.47% $+\$700 (+23.33\%)$

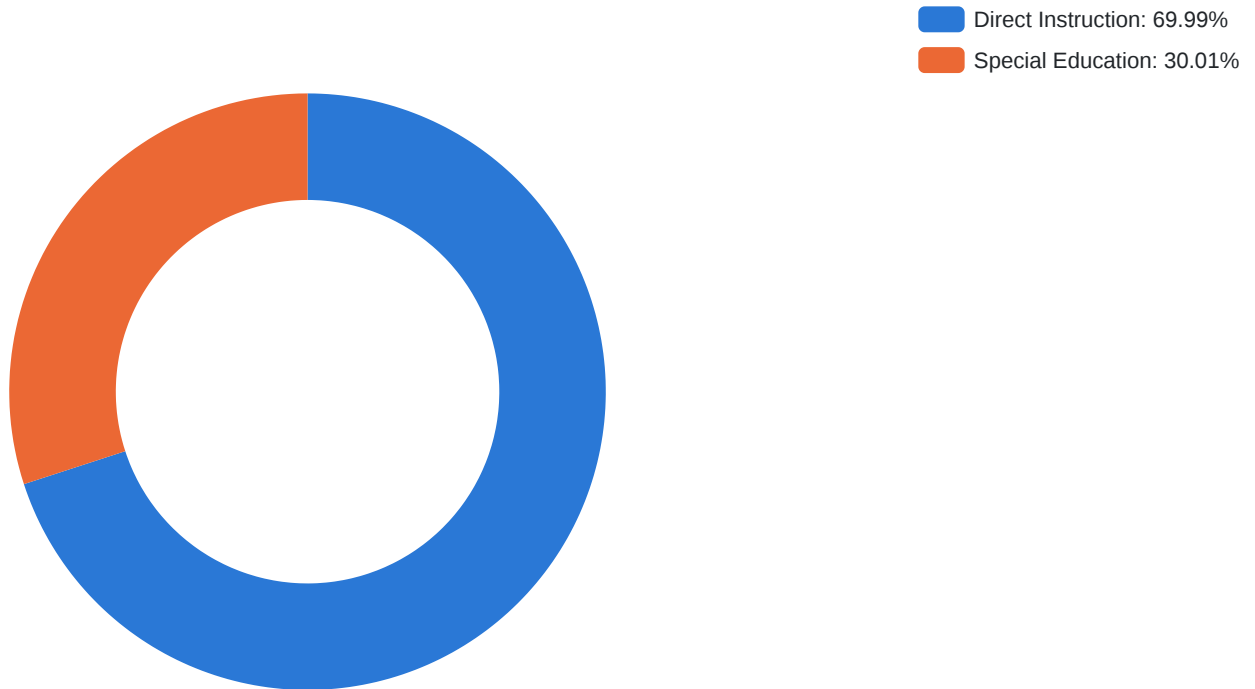
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
100	Personal Services - Salaries	\$322,417	\$239,701	\$355,842	\$272,451	$-\$83,391$	-23.43%
200	Personal Services - Employee Benefits	\$147,890	\$83,842	\$187,971	\$97,419	$-\$90,552$	-48.17%
300	Purchased Professional and Technical Services	\$3,300	\$3,335	\$3,300	\$6,800	$+\$3,500$	+106.06%
500	Other Purchased Services	\$427,200	\$351,209	\$352,200	\$402,200	$+\$50,000$	+14.20%
600	Supplies	\$3,000	\$3,631	\$3,000	\$3,700	$+\$700$	+23.33%
800	Debt Service and Miscellaneous	\$0	\$1,162	\$0	\$0	-	-
900	Other Items	\$0	\$698,001	\$0	\$0	-	-
Total Expenditures		\$903,807	\$1,380,881	\$902,313	\$782,570	$-\\$119,743$	-13.27%

Expenditures by Function

Direct Instruction is the PreK classroom and the partner-provider tuition. Special Education is the Early Childhood Special Education staff.

FY27 → FY28: $-\$120\text{K} (-13.27\%) \cdot \$902\text{K} \rightarrow \$783\text{K}$

Expenditures by Function: Early Childhood Education FY28 Budget donut



Expenditures by Function: Early Childhood Education FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
1100	Direct Instruction	\$600,131	\$484,093	\$647,641	\$547,693	-\$99,948	-15.43%
1200	Special Education	\$303,676	\$198,788	\$254,672	\$234,877	-\$19,795	-7.77%
5390	Fund Transfers	\$0	\$698,001	\$0	\$0	-	-
Total Expenditures		\$903,807	\$1,380,881	\$902,313	\$782,570	-\$119,743	-13.27%

Expenditures by Account

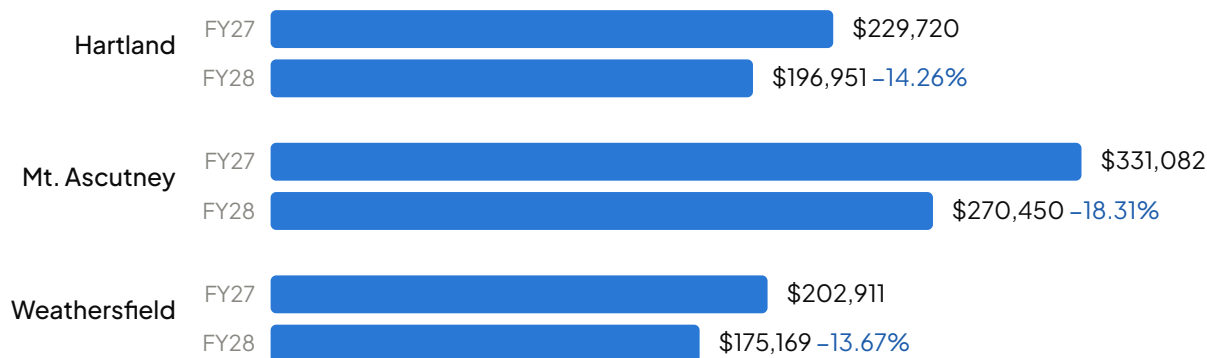
Every Early Childhood Program expense at the UCOA account level. Partner-provider tuition and the PreK and Early Childhood Special Education salaries and benefits make up nearly all of it.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
5111	Teachers	\$285,116	\$229,510	\$318,541	\$267,451	-\$51,090	-16.04%
5121	Paraeducator	\$29,801	\$116	\$29,801	\$0	-\$29,801	-100.00%
5131	Substitutes	\$0	\$75	\$0	\$0	-	-

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
5199	Other - Stipend	\$7,500	\$10,000	\$7,500	\$5,000	-\$2,500	-33.33%
5211	Health Insurance	\$100,870	\$47,270	\$127,517	\$51,646	-\$75,871	-59.50%
5218	HSA	\$0	\$4,000	\$0	\$0	-	-
5219	HRA	\$14,000	\$1,883	\$16,100	\$9,900	-\$6,200	-38.51%
5220	FICA	\$24,091	\$17,650	\$26,648	\$20,460	-\$6,188	-23.22%
5229	Childcare Tax	\$1,385	\$948	\$1,532	\$1,177	-\$355	-23.17%
5232	VSTRS--OPEB	\$0	\$6,404	\$0	\$0	-	-
5233	VSTRS--Pension Payments	\$0	\$0	\$7,715	\$7,715	-	-
5234	VMERS	\$0	\$7	\$0	\$0	-	-
5239	Retirement - Local	\$0	\$367	\$0	\$0	-	-
5261	Unemployment Compensation	\$671	\$21	\$733	\$437	-\$296	-40.38%
5271	Workers Compensation	\$2,106	\$1,992	\$2,447	\$1,899	-\$548	-22.39%
5281	Dental	\$3,914	\$2,874	\$4,362	\$3,508	-\$854	-19.58%
5292	Life	\$192	\$142	\$186	\$116	-\$70	-37.63%
5294	LTD	\$661	\$285	\$731	\$561	-\$170	-23.26%
5321	Professional Edu Services	\$2,800	\$2,948	\$2,800	\$5,800	+\$3,000	+107.14%
5349	Other Prof Serv - Local	\$500	\$387	\$500	\$1,000	+\$500	+100.00%
5531	Communications	\$500	\$0	\$500	\$500	-	-
5562	Tuition - In-State Private/Indep. Schools	\$425,000	\$350,123	\$350,000	\$400,000	+\$50,000	+14.29%
5581	Travel	\$1,700	\$1,086	\$1,700	\$1,700	-	-
5611	General Supplies	\$3,000	\$3,631	\$3,000	\$3,700	+\$700	+23.33%
5813	Bad Debt Exp Write Off	\$0	\$1,162	\$0	\$0	-	-
5919	Fund Transfer Out - Other	\$0	\$698,001	\$0	\$0	-	-
Total Expenditures		\$903,807	\$1,380,881	\$902,313	\$782,570	-\$119,743	-13.27%

What each district pays

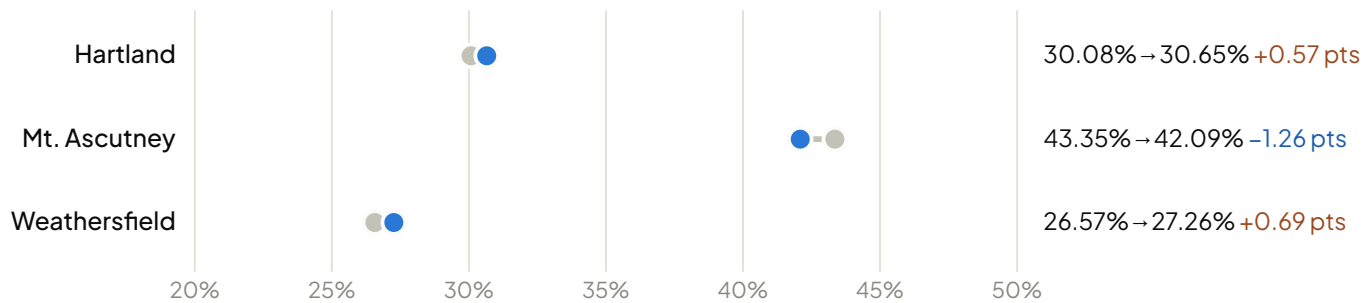
The Early Childhood Program raises one assessment from the three member districts, and each district votes its own share of it. Together they come to **\$642,570** in FY28, -15.86% on FY27. The FY28 split is set by each district's long-term weighted average daily membership, not by anything it chooses to spend.



The whole fund assessment falls -15.86%, but no district moves by exactly that: Hartland -14.26%, Mt. Ascutney -18.31%, Weathersfield -13.67%. The section below is why.

Why the three changes are not the same number

A bill moves for two reasons, and only one of them is about this fund's budget. The fund total accounts for -15.86% and is identical for all three districts. The rest is the district's own share of the assessment moving, shown below. Those shares are the long-term weighted average daily membership: each year's bill is struck on the previous year's count, so FY28 runs on FY27 and FY27 on FY26.



The circles are each district's share of the whole assessment in the two years. A district whose share rose pays more than the fund's own -15.86%; one whose share fell pays less. The three shares add to 100% in both years, so one district can only gain where another gives up.

District	FY27 pupils	Share of the count	Billed share FY27	Billed share FY28	Share effect	FY28 bill
Hartland	645.85	30.65%	30.08%	30.65%	+1.90%	\$196,951 -14.26%
Mt. Ascutney	886.87	42.09%	43.35%	42.09%	-2.91%	\$270,450 -18.31%
Weathersfield	574.42	27.26%	26.57%	27.26%	+2.60%	\$175,169 -13.67%

District	FY27 pupils	Share of the count	Billed share FY27	Billed share FY28	Share effect	FY28 bill
Supervisory union	2,107.14	100.00%	100.00%	100.00%	-	\$642,570 -15.86%

Share effect is what the shift in share alone did. Apply it to the fund's own -15.86% and you get the change in that district's bill exactly.

Fund balance

What each category means, and why one can be below zero: What makes up a fund balance?

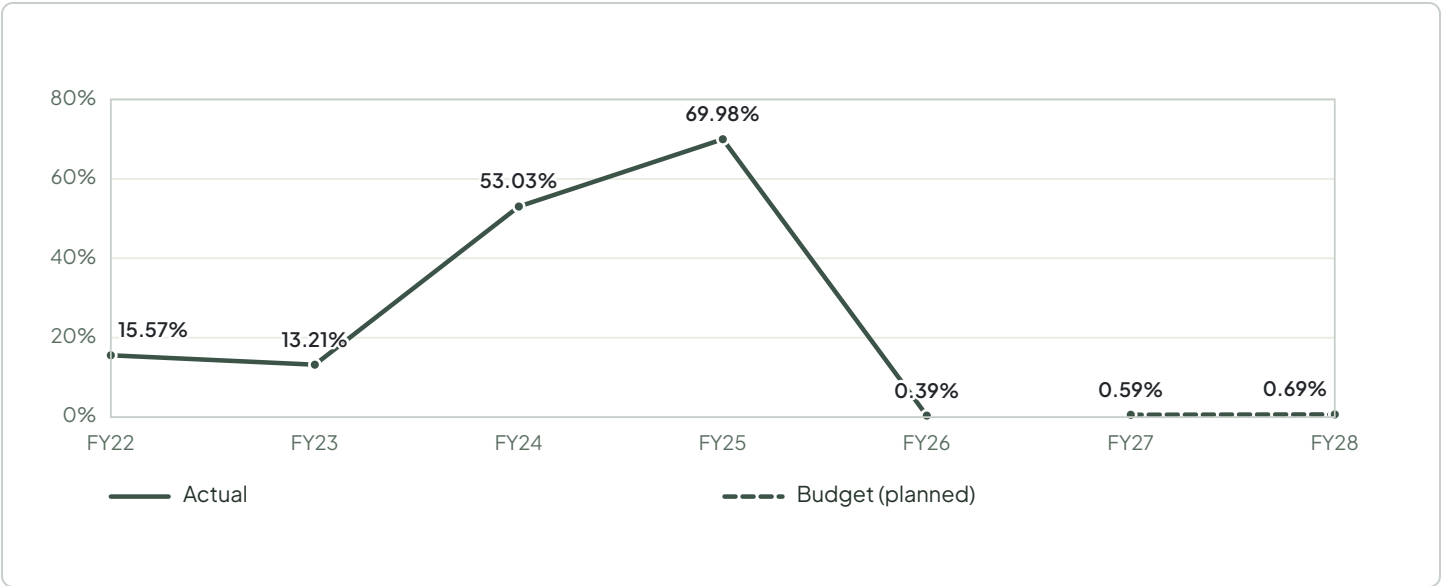
June 30, 2026, Pre - Audit

Category	Amount
Nonspendable	\$79
Prepaid items (bills paid before June 30 for later service)	\$79
Restricted	\$5,286
Committed	-
Assigned	-
Unassigned	-
Total fund balance	\$5,365

Board policy
The SU Board has not adopted a fund balance policy.

At June 30, 2026 the fund balance of **\$5,365** was **0.39%** of that year's spending: **about 1.4 days** of operations.

Fund balance as a share of spending, FY22 to FY28



Year	Ending fund balance	Spending	Share of spending	Weeks of operations
FY22 actual	\$97,223	\$624,301	15.57%	8.1
FY23 actual	\$97,542	\$738,606	13.21%	6.9
FY24 actual	\$349,017	\$658,151	53.03%	27.6
FY25 actual	\$480,890	\$687,189	69.98%	36.4
FY26 actual	\$5,365	\$1,380,881	0.39%	0.2
FY27 budget	\$5,365	\$902,313	0.59%	0.3
FY28 budget	\$5,365	\$782,570	0.69%	0.4

Fund balance by category, FY22 to FY26

Category	FY22 Audited	FY23 Audited	FY24 Audited	FY25 Audited	FY26 Pre-Audit
Nonspendable	-	-	-	-	\$79
Restricted	\$97,224	\$97,542	\$349,017	\$433,888	\$5,286
Committed	-	-	-	\$47,000	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total fund balance	\$97,224	\$97,542	\$349,017	\$480,888	\$5,365

Sources: ERP year-end balance sheet, June 30, 2026, before the audit, for the categories and the FY26 balance; audited financial statements for FY22 to FY25; FY28 Budgets sheet, WSESU-ECP tab, for spending and the planned FY27 and FY28 balances. Weeks of operations = fund balance ÷ (the year's spending ÷ 52).

WSESU Food Services Fund

Food Service Fund (2370), FY28

This is a live draft of the FY28 budget. We publish the budget while we are still building it, so you see the same figures the Board and the administration are working from. The numbers on this page update as the draft changes, and nothing here is final until the SU Board adopts it.

Estimates, such as health insurance, will be tightened as we work through the budget process. The budget will be presented at the regularly scheduled SU Board meeting on Monday, October 26, at 6:00 p.m. in the WSESU Conference Room.

FY28 BUDGET \$1,747,027 Proposed spending, July 1, 2027 to June 30, 2028	CHANGE FROM FY27 +\$166,389 +10.53% over the FY27 budget of \$1,580,638	FUND BALANCE \$30,134 June 30, 2026, Pre - Audit	FUND BALANCE, SHARE OF SPENDING 2.07% Of FY26 spending, Pre - Audit
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Sources: FY28 Budgets sheet, WSESU-FS tab (FY27 and FY28 budgets, FY26 spending); ERP year-end balance sheet, June 30, 2026, before the audit.

Where each \$100 goes

Of every \$100 in the FY28 budget, **\$43.77** goes to personal services – salaries.



Where it goes	Of each \$100	FY28 budget
Personal Services - Salaries	\$43.77	\$764,728
Personal Services - Employee Benefits	\$26.53	\$463,439
Purchased Professional and Technical Services	\$0.18	\$3,200
Purchased Property Services	\$0.85	\$14,800
Other Purchased Services	\$0.14	\$2,460
Supplies	\$28.04	\$489,800
Property	\$0.47	\$8,200
Debt Service and Miscellaneous	\$0.02	\$400
Total	\$100.00	\$1,747,027

The Food Service Fund covers the universal-meals program operating costs. Revenue is a mix of state reimbursement, federal NSLP claims, and direct food sales.

Summary

Spending each year for the WSESU Food Service Fund, budget against actual, and the fund's ending balance. Revenue is in the Comprehensive Fund Summary below.

Spending and ending fund balance, FY22 to FY28



Solid lines are actuals, through FY26; dashed lines are budgets. The fund balance line is each year's actual ending balance. Revenue is in the Comprehensive Fund Summary below. FY22 to FY24 are the former Food Service funds 6001 (school year) and 6002 (summer), before fund 2370 opened in FY25.

Comprehensive Fund Summary

Beginning and ending fund balance for the WSESU Food Service Fund year by year, with revenue and expenditure by category.

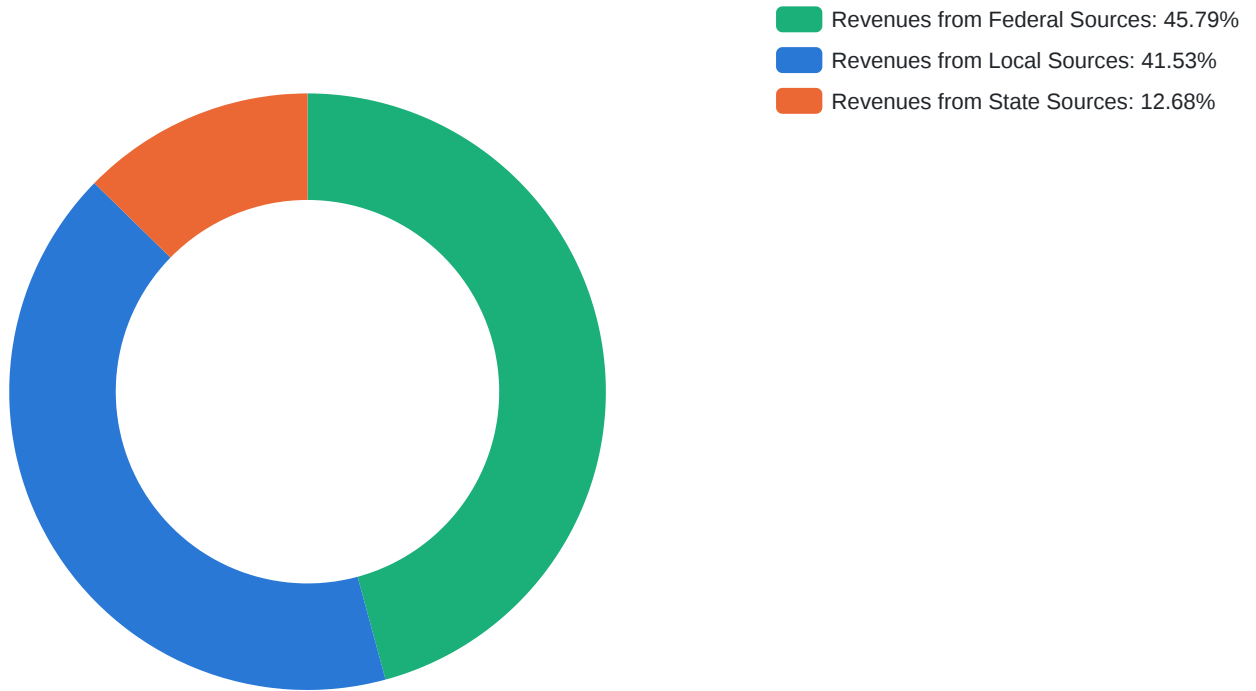
Category	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
Beginning Fund Balance	\$437	\$437	\$30,134	\$30,134	-	-
Revenues						
Revenues from Local Sources	\$577,175	\$651,332	\$667,079	\$725,527	+\$58,448	+8.76%
Revenues from State Sources	\$435,150	\$202,553	\$219,199	\$221,500	+\$2,301	+1.05%
Revenues from Federal Sources	\$328,092	\$633,891	\$694,360	\$800,000	+\$105,640	+15.21%
Revenues from Other Sources	\$18,000	-	-	-	-	-
Total Revenues	\$1,358,417	\$1,487,776	\$1,580,638	\$1,747,027	+\$166,389	+10.53%
Expenditures						
Personal Services - Salaries	\$594,838	\$622,338	\$694,905	\$764,728	+\$69,823	+10.05%
Personal Services - Employee Benefits	\$376,629	\$372,800	\$397,648	\$463,439	+\$65,791	+16.55%
Purchased Prof. & Tech. Services	\$4,000	\$8,259	-	\$3,200	+\$3,200	new
Purchased Property Services	\$17,500	\$14,380	\$11,800	\$14,800	+\$3,000	+25.42%
Other Purchased Services	\$2,300	\$2,973	\$2,100	\$2,460	+\$360	+17.14%
Supplies	\$345,700	\$429,298	\$465,000	\$489,800	+\$24,800	+5.33%
Property	\$14,200	\$1,278	\$9,000	\$8,200	-\$800	-8.89%
Debt Service and Miscellaneous	\$3,250	\$6,752	\$185	\$400	+\$215	+116.22%
Total Expenditures	\$1,358,417	\$1,458,078	\$1,580,638	\$1,747,027	+\$166,389	+10.53%
Total Revenues Less Expenditures	-	\$29,698	-	-	-	-
Ending Fund Balance	\$437	\$30,134	\$30,134	\$30,134	-	-

Revenues by Revenue Source

Where Food Service revenue comes from: state reimbursement, federal NSLP claims, direct meal sales, and other sources.

FY27 → FY28: +\$166K (+10.53%) · \$1.58M → \$1.75M

Revenues by Revenue Source: Food Service Fund FY28 Budget donut



Revenues by Revenue Source: Food Service Fund FY28 Budget donut.

Colors follow the category, not the size, so a source or program keeps its color on every fund page.

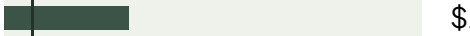
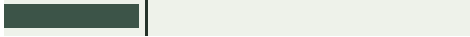
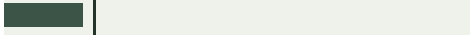
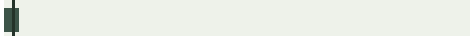
Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27~FY28 \$	FY27~FY28 %
1000	Revenues from Local Sources	\$577,175	\$651,332	\$667,079	\$725,527	+\$58,448	+8.76%
3000	Revenues from State Sources	\$435,150	\$202,553	\$219,199	\$221,500	+\$2,301	+1.05%
4000	Revenues from Federal Sources	\$328,092	\$633,891	\$694,360	\$800,000	+\$105,640	+15.21%
5000	Revenues from Other Sources	\$18,000	\$0	\$0	\$0	-	-
Total Revenues		\$1,358,417	\$1,487,776	\$1,580,638	\$1,747,027	+\$166,389	+10.53%

Revenues by Account

Food Service revenue broken out by individual revenue account.

FY27 → FY28: +\$166K (+10.53%) · \$1.58M → \$1.75M

■ FY28 Budget | ■ FY27 Budget

SU Assess. - Regular		\$623,527	35.69%	+\$29K(+4.82%)
School Lunch		\$430,000	24.61%	-\$31K(-6.82%)
Summer Food Service Program		\$185,000	10.59%	+\$143K(+340.48%)
Universal Meals		\$180,000	10.30%	-\$11K(-5.96%)
School Breakfast / Start Up		\$105,000	6.01%	-\$15K(-12.83%)
Commodities		\$62,000	3.55%	+\$3K(+5.16%)
Food Service - Sales to Adults		\$50,000	2.86%	+\$5K(+11.11%)
Serv to Pub VT LEAs within SU (non Special Ed)		\$45,000	2.58%	+\$45K(new)
Local Foods Incentive Grants		\$32,000	1.83%	+\$13K(+68.42%)
Child Nutrition - After School Snack Program		\$18,000	1.03%	+\$7K(+56.52%)
School Lunch Match		\$7,500	0.43%	+\$500(+7.14%)
Food Service - Other Local		\$5,000	0.29%	-\$22K(-81.48%)
Other (4 small groups)		\$4,000	0.23%	+\$2K(+99.70%)

“Other” folds 4 groups each under \$5K in both years: Food Service - Sales to Students, Other Revenues - Contributions, Child Nutrition--Breakfast, Child Nutrition - Summer Food Service Program.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
41901	Food Service - Sales to Students	\$0	\$28	\$104	\$0	-\$104	-100.00%
41902	Food Service - Sales to Adults	\$25,000	\$25,475	\$45,000	\$50,000	+\$5,000	+11.11%
41903	Food Service - Other Local	\$2,504	\$11,303	\$27,000	\$5,000	-\$22,000	-81.48%
41922	Other Revenues - Contributions	\$0	\$2,205	\$100	\$2,000	+\$1,900	+1900.00%
41931	SU Assess. - Regular	\$549,671	\$549,671	\$594,875	\$623,527	+\$28,652	+4.82%
41945	Serv to Pub VT LEAs within SU (non Special Ed)	\$0	\$58,798	\$0	\$45,000	+\$45,000	new
41980	Refund of Prior Years Expenditure	\$0	\$3,850	\$0	\$0	-	-
43450	School Lunch Match	\$6,500	\$7,078	\$7,000	\$7,500	+\$500	+7.14%
43452	Child Nutrition--Breakfast	\$2,000	\$1,894	\$1,525	\$2,000	+\$475	+31.15%
43453	Additional Breakfast Reimbursement	\$500	\$0	\$0	\$0	-	-
43455	Child Nutrition - Summer Food Service Program	\$0	\$0	\$274	\$0	-\$274	-100.00%
43457	Universal Meals	\$425,000	\$165,258	\$191,400	\$180,000	-\$11,400	-5.96%

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
43474	Reduced Lunch Initiative - For use by SU's and SD's only	\$1,150	\$0	\$0	\$0	-	-
43475	Local Foods Incentive Grants	\$0	\$28,323	\$19,000	\$32,000	+\$13,000	+68.42%
44448	Child Nutrition - After School Snack Program	\$0	\$16,910	\$11,500	\$18,000	+\$6,500	+56.52%
44450	School Lunch	\$190,000	\$406,843	\$461,450	\$430,000	-\$31,450	-6.82%
44452	School Breakfast / Start Up	\$72,092	\$101,209	\$120,450	\$105,000	-\$15,450	-12.83%
44455	Summer Food Service Program	\$21,000	\$47,849	\$42,000	\$185,000	+\$143,000	+340.48%
44456	Commodities	\$45,000	\$61,079	\$58,960	\$62,000	+\$3,040	+5.16%
45290	Other Transfers	\$18,000	\$0	\$0	\$0	-	-
Total Revenues		\$1,358,417	\$1,487,776	\$1,580,638	\$1,747,027	+\$166,389	+10.53%

Expenditures by Object

How Food Service spending breaks down by object category: food, salaries, benefits, supplies, equipment, and so on.

FY27 → FY28: +\$166K (+10.53%) · \$1.58M → \$1.75M

■ FY28 Budget | FY27 Budget

Personal Services - Salaries		\$764,728	43.77%	+\$70K (+10.05%)
Supplies		\$489,800	28.04%	+\$25K (+5.33%)
Personal Services - Employee Benefits		\$463,439	26.53%	+\$66K (+16.55%)
Purchased Property Services		\$14,800	0.85%	+\$3K (+25.42%)
Property		\$8,200	0.47%	-\$800 (-8.89%)
Other (3 small groups)		\$6,060	0.35%	+\$4K (+165.21%)

“Other” folds 3 groups each under \$5K in both years: Purchased Professional and Technical Services, Other Purchased Services, Debt Service and Miscellaneous.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27→FY28 \$	FY27→FY28 %
100	Personal Services - Salaries	\$594,838	\$622,338	\$694,905	\$764,728	+\$69,823	+10.05%
200	Personal Services - Employee Benefits	\$376,629	\$372,800	\$397,648	\$463,439	+\$65,791	+16.55%
300	Purchased Professional and Technical Services	\$4,000	\$8,259	\$0	\$3,200	+\$3,200	new
400	Purchased Property Services	\$17,500	\$14,380	\$11,800	\$14,800	+\$3,000	+25.42%
500	Other Purchased Services	\$2,300	\$2,973	\$2,100	\$2,460	+\$360	+17.14%

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27–FY28 \$	FY27–FY28 %
600	Supplies	\$345,700	\$429,298	\$465,000	\$489,800	+\$24,800	+5.33%
700	Property	\$14,200	\$1,278	\$9,000	\$8,200	–\$800	–8.89%
800	Debt Service and Miscellaneous	\$3,250	\$6,752	\$185	\$400	+\$215	+116.22%
Total Expenditures		\$1,358,417	\$1,458,078	\$1,580,638	\$1,747,027	+\$166,389	+10.53%

Expenditures by Account

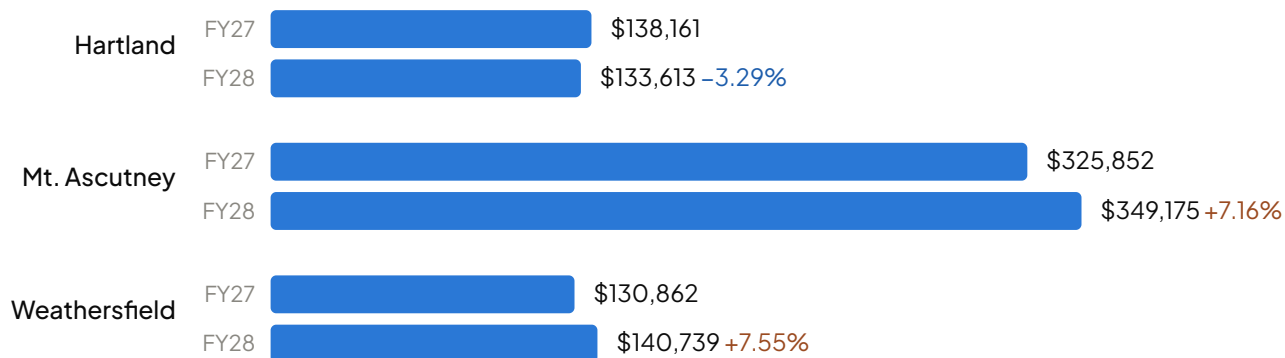
Every WSESU Food Service Fund expense listed at the individual UCOA account level: salaries, benefits, purchased services, supplies, and so on.

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27–FY28 \$	FY27–FY28 %
5131	Substitutes	\$0	\$10,087	\$10,000	\$0	–\$10,000	–100.00%
5151	Mid-Management/Supervisor	\$140,500	\$144,900	\$152,145	\$159,752	+\$7,607	+5.00%
5181	Non-Clerical Generalists	\$454,338	\$467,351	\$532,760	\$604,976	+\$72,216	+13.56%
5211	Health Insurance	\$240,943	\$227,178	\$248,120	\$292,118	+\$43,998	+17.73%
5219	HRA	\$41,800	\$41,200	\$41,800	\$44,000	+\$2,200	+5.26%
5220	FICA	\$45,505	\$43,520	\$52,395	\$59,290	+\$6,895	+13.16%
5229	Childcare Tax	\$2,617	\$2,388	\$3,014	\$3,410	+\$396	+13.14%
5234	VMERS	\$31,229	\$35,799	\$35,958	\$46,122	+\$10,164	+28.27%
5239	Retirement - Local	\$1,320	\$1,325	\$1,700	\$1,700	–	–
5251	Tuition Reimbursement	\$0	\$0	\$200	\$200	–	–
5261	Unemployment Compensation	\$1,747	\$156	\$1,872	\$1,802	–\$70	–3.74%
5271	Workers Compensation	\$4,223	\$14,657	\$4,863	\$5,073	+\$210	+4.32%
5281	Dental	\$5,170	\$4,908	\$5,415	\$7,295	+\$1,880	+34.72%
5292	Life	\$826	\$778	\$873	\$905	+\$32	+3.67%
5294	LTD	\$1,249	\$890	\$1,438	\$1,524	+\$86	+5.98%
5349	Other Prof Serv - Local	\$4,000	\$8,259	\$0	\$3,200	+\$3,200	new
5425	Trash & Recycling	\$8,500	\$6,650	\$6,800	\$6,800	–	–
5431	Nontechnlgy Repair/Maint	\$9,000	\$7,730	\$5,000	\$8,000	+\$3,000	+60.00%
5531	Communications	\$1,800	\$600	\$600	\$960	+\$360	+60.00%
5541	Advertising	\$500	\$0	\$0	\$0	–	–
5581	Travel	\$0	\$2,373	\$1,500	\$1,500	–	–
5611	General Supplies	\$24,000	\$29,836	\$35,000	\$30,000	–\$5,000	–14.29%
5623	Bottled Gas	\$8,200	\$5,460	\$10,000	\$7,000	–\$3,000	–30.00%
5626	Gasoline	\$6,500	\$630	\$0	\$800	+\$800	new
5631	Food	\$280,000	\$265,858	\$295,000	\$300,000	+\$5,000	+1.69%
5634	USDA Brown Bag	\$0	\$26,497	\$40,000	\$27,000	–\$13,000	–32.50%
5635	Food - Local	\$27,000	\$66,435	\$65,000	\$90,000	+\$25,000	+38.46%
5636	USDA Fresh Produce	\$0	\$34,581	\$20,000	\$35,000	+\$15,000	+75.00%
5731	Machinery	\$10,000	\$0	\$3,000	\$3,000	–	–

Code	Group	FY26 Budget	FY26 Actual	FY27 Budget	FY28 Budget	FY27–FY28 \$	FY27–FY28 %
5735	Technology Software	\$4,200	\$1,278	\$6,000	\$5,200	–\$800	–13.33%
5811	Dues And Fees – Staff	\$750	\$4,301	\$185	\$400	+\$215	+116.22%
5813	Bad Debt Exp Write Off	\$2,500	\$2,451	\$0	\$0	–	–
Total Expenditures		\$1,358,417	\$1,458,078	\$1,580,638	\$1,747,027	+\$166,389	+10.53%

What each district pays

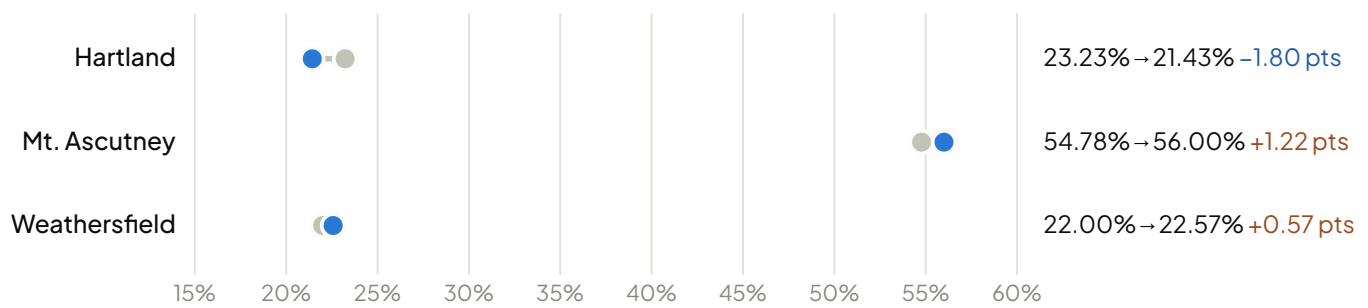
The Food Service Fund raises one assessment from the three member districts, and each district votes its own share of it. Together they come to **\$623,527** in FY28, +4.82% on FY27. The FY28 split is set by each district's Food Service student count, not by anything it chooses to spend.



The whole fund assessment rises +4.82%, but no district moves by exactly that: Hartland –3.29%, Mt. Ascutney +7.16%, Weathersfield +7.55%. The section below is why.

Why the three changes are not the same number

A bill moves for two reasons, and only one of them is about this fund's budget. The fund total accounts for +4.82% and is identical for all three districts. The rest is the district's own share of the assessment moving, shown below. The FY28 shares are exactly each district's Food Service student count for FY26, since a bill is struck on the previous year's count. The FY27 shares were not struck on FY25, so the table below shows the count and the billed share separately rather than treating them as one number.



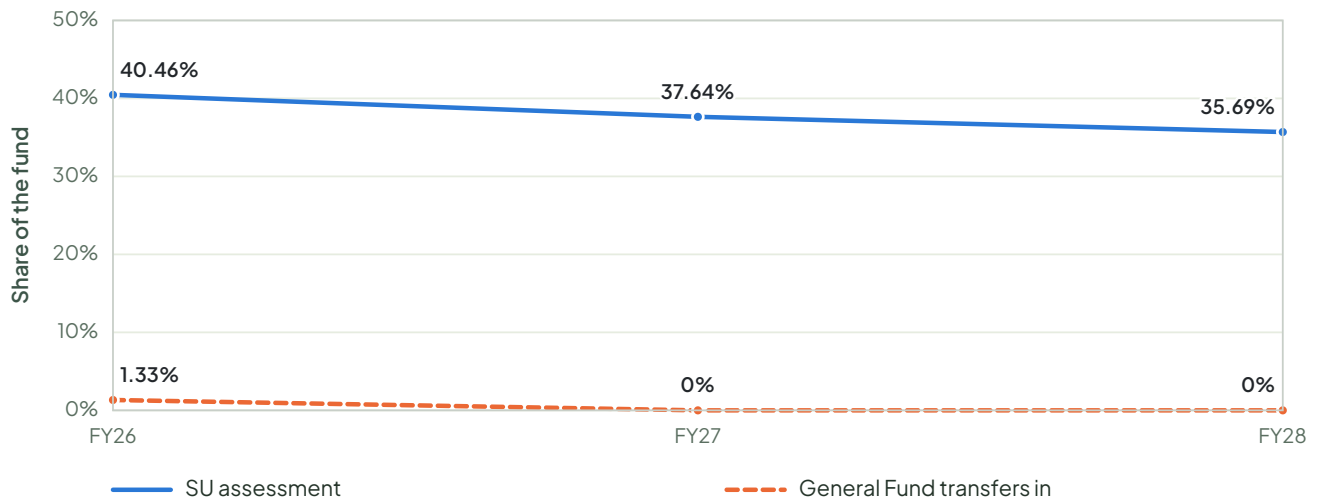
The circles are each district's share of the whole assessment in the two years. A district whose share rose pays more than the fund's own +4.82%; one whose share fell pays less. The three shares add to 100% in both years, so one district can only gain where another gives up.

District	FY26 students	Share of the count	Billed share FY27	Billed share FY28	Share effect	FY28 bill
Hartland	225	21.43%	23.23%	21.43%	-7.74%	\$133,613 -3.29%
Mt. Ascutney	588	56.00%	54.78%	56.00%	+2.23%	\$349,175 +7.16%
Weathersfield	237	22.57%	22.00%	22.57%	+2.61%	\$140,739 +7.55%
Supervisory union	1,050	100.00%	100.00%	100.00%	-	\$623,527 +4.82%

Share effect is what the shift in share alone did. Apply it to the fund's own +4.82% and you get the change in that district's bill exactly. The FY27 billed shares do not match the FY25 count, so that year is shown as it was billed rather than as the count would imply.

How much of Food Service the districts pay for

The assessment rises in dollars every year, but that is not the same as Food Service leaning harder on the districts. Measured against the whole fund it is **35.89%** in FY28, against 40.46% in FY26: the fund is growing faster than the bill is. Everything outside these two lines is earned or reimbursed, so 64.11% of FY28 Food Service is paid for by meal sales and by state and federal revenue.



General Fund transfers are the flat line along the bottom. They were budgeted at \$18,000 in the earlier years and at nothing from FY27 on, so the assessment is now the whole of the local support this fund receives. Budget basis throughout, so the three points are the same measurement.

Fund balance

What each category means, and why one can be below zero: What makes up a fund balance?

June 30, 2026, Pre - Audit

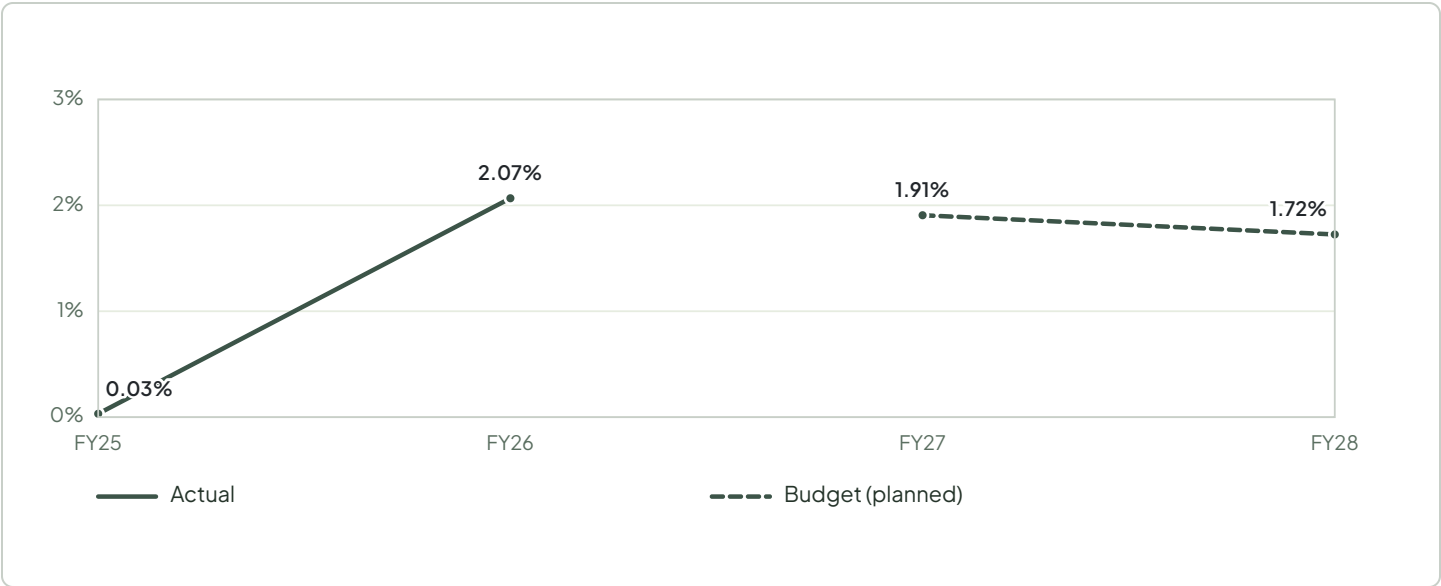
Category	Amount
Nonspendable	\$78
Prepaid items (bills paid before June 30 for later service)	\$78
Restricted	\$30,056
Committed	-
Assigned	-
Unassigned	-
Total fund balance	\$30,134

Board policy

The SU Board has not adopted a fund balance policy.

At June 30, 2026 the fund balance of **\$30,134** was **2.07%** of that year's spending: **about 1.1 weeks** of operations.

Fund balance as a share of spending, FY25 to FY28



Year	Ending fund balance	Spending	Share of spending	Weeks of operations
FY25 actual	\$437	\$1,359,261	0.03%	0.0
FY26 actual	\$30,134	\$1,458,078	2.07%	1.1
FY27 budget	\$30,134	\$1,580,638	1.91%	1.0
FY28 budget	\$30,134	\$1,747,027	1.72%	0.9

Fund balance by category, FY25 to FY26

Category	FY25 Audited	FY26 Pre-Audit
Nonspendable	\$437	\$78
Restricted	-	\$30,056
Committed	-	-
Assigned	-	-
Unassigned	-	-
Total fund balance	\$437	\$30,134

Before FY25 this program was an enterprise fund, which reports net position rather than fund balance, so those years have no fund balance categories.

Sources: ERP year-end balance sheet, June 30, 2026, before the audit, for the categories and the FY26 balance; audited financial statements for FY22 to FY25; FY28 Budgets sheet, WSESU-FS tab, for spending and the planned FY27 and FY28 balances. Weeks of operations = fund balance ÷ (the year's spending ÷ 52).

Glossary

A · C · E · F · G · H · I · L · M · O · S · T · U · V · W · Y

A

Act 127 (pupil weighting)

2022 legislation that rebalanced Vermont's pupil-weighting formula to direct more funding to districts with higher concentrations of English-learner and income-eligible students. Phases in through FY29. The same act's Section 14 also directed the district quality standards now in Rule 100, effective July 1, 2025; see the [education-law timeline](#).

Act 153 (supervisory union services)

2010 legislation that made the supervisory union's shared services mandatory rather than optional. It deleted the words "at the option of the supervisory union" from [16 V.S.A. § 261a](#), turning a list of optional shared services into required ones, and added **human resources management support** to that list; it also made SPED an SU responsibility; in Windsor Southeast, that is when SPED staff became SU employees rather than district employees. A supervisory union may ask the Secretary of Education for a waiver, but an individual district cannot opt out on its own. See [From four superintendents to one](#).

Act 173 (Special Education funding)

2018 legislation that replaced Vermont's old reimbursement-based SPED funding with a **Census Block Grant**, a per-LTWADM allocation paid to each SU regardless of actual SPED spending. The grant is supplemented by Reimbursement and Extraordinary Reimbursement for documented costs above the grant. See [SPED money flow diagram](#).

ADM (Average Daily Membership)

Unweighted average pupil count over the school year: what you get if you sum daily enrollment and divide by the number of school days. The raw input that *LTWADM* weights and smooths. Useful as a sanity check; not used directly in state-aid calculations.

AOE (Agency of Education)

Vermont's state-level education agency. Sets EQS, administers the Education Fund, processes state-aid payments, and collects the statewide data used in the per-district AOE 3-year comparison tables later in this book.

ASBO (Association of School Business Officials International)

The professional association for school business officials. Its Meritorious Budget Award (MBA) recognizes school budget documents that meet a published set of criteria for clarity and completeness.

Assessed SU Costs

The portion of the SU operating budget that is allocated back to the three member districts. Each district's voters see the assessment as a single line in their own district budget. The complement of *On-Behalf Revenue*.

Assessment (SU assessment)

The amount the Supervisory Union bills each member district for its share of SU costs. See *Assessed SU Costs*.

C

Capital Reserve Fund (CRF)

A non-operating fund a district uses to save for capital projects outside the General Fund. CRFs let districts plan the timing of roof, HVAC, and systems-replacement costs across multiple budget cycles.

CDHP (Consumer-Directed Health Plan)

A health plan with a higher deductible, paired with a tax-advantaged account (an *HSA* or *HRA*) that helps pay medical costs before the deductible is met. Plans offered to Vermont school employees through *VEHI* include CDHP options.

CLA (Common Level of Appraisal)

Vermont's statewide adjustment that brings each town's locally assessed property values into rough equivalence with fair market value. The CLA is recomputed annually; a CLA below 100% means the town's grand list is lower than market, so the homestead tax rate gets divided by the CLA to land at the actual mil rate.

E

ELL (English Language Learner)

A student whose first language is not English and who receives instruction to build English proficiency. Vermont's pupil weighting counts English learners at a higher weight; see *Act 127*.

EQS (Education Quality Standards)

The Vermont AOE rule set that defines minimum requirements for curriculum, staffing, and student support services that every Vermont public school must meet. EQS compliance is one of the structural cost-drivers in any school budget.

ESSER (Elementary and Secondary School Emergency Relief)

Federal pandemic-relief grants to schools, awarded 2020–2021. Districts had until September 30, 2024 to commit the funds, so positions paid from ESSER either ended or moved to other funding.

Excess-spending threshold

A per-pupil spending ceiling above which the marginal homestead rate doubles. Set by the legislature annually (FY27: \$16,470 / LTWADM). Districts that exceed it face an effective 2× rate on every dollar over, creating a strong incentive to stay below.

F

FICA (Federal Insurance Contributions Act)

The federal payroll taxes for Social Security (6.2% of wages, up to the annual wage base) and Medicare (1.45%). The employer pays its share on every employee's wages, so FICA is budgeted as a benefit cost alongside salaries.

FTE (Full-Time Equivalent)

A way of counting positions: one full-time position is 1.0 FTE, and a half-time position is 0.5. Staffing figures in this book are in FTE unless they say head count.

FY (Fiscal Year)

July 1 through June 30 in Vermont. FY28 = July 1, 2027 through June 30, 2028. School-year terminology (e.g. "2027–28 school year") and fiscal-year terminology refer to the same span; the budget book uses the FY designation throughout.

G

GAAP (Generally Accepted Accounting Principles)

The accounting standards for financial reporting; for state and local governments they are set by the *GASB*. Board policy F20 requires WSESU's accounting to meet them. See [Basis of Budgeting](#).

GASB (Governmental Accounting Standards Board)

The independent board that sets *GAAP* for state and local governments, including school districts. Its Statement No. 54 defines the categories of fund balance (nonspendable, restricted, committed, assigned and unassigned). See [What makes up a fund balance.](#)

H

HRA (Health Reimbursement Arrangement)

An employer-funded account that reimburses employees for qualified medical costs, often paired with a *CDHP*. Claims paid ahead of the year they belong to show up as prepaid items in fund balance.

HSA (Health Savings Account)

A tax-advantaged savings account owned by the employee and paired with a high-deductible health plan. Employer contributions to employees' HSAs are a budgeted benefit cost.

I

IDEA (Individuals with Disabilities Education Act)

The federal law that guarantees students with disabilities a free appropriate public education and sets the rules for *IEPs*. IDEA grants are restricted federal revenue.

IEP (Individualized Education Program)

A legally binding document that lays out the special-education services a student is entitled to under federal IDEA law. IEPs drive most of the SPED line in any school budget.

L

LTWADM (Long-Term Weighted Average Daily Membership)

The pupil-count formula Vermont uses for state-aid calculations. Average daily membership (ADM) is weighted by grade level and other categorical factors, then smoothed over multiple years to dampen year-to-year enrollment swings. See [How Vermont funds schools](#).

M

MTSS (Multi-Tiered System of Supports)

A framework for matching academic, behavioral, and social-emotional interventions to student need: Tier 1 is universal, Tier 2 is targeted, Tier 3 is intensive. Every WSESU member school runs an MTSS process and budgets staff time for it.

O

On-Behalf Revenue via Expense Reimbursement

State revenues paid *directly* to the Supervisory Union rather than to a member school district. Categorical Special Education aid, transportation reimbursement, and similar formulas all flow this way. These dollars never appear in any member-district budget (they show up only on the SU's books), but they do reduce the amount the SU has to assess back to the districts to break even. The opposite of *Assessed SU Costs*. See [How the SU money flows](#).

OPEB (Other Post-Employment Benefits)

Benefits other than a pension that an employer has promised to employees after they retire, such as retiree health insurance. Where they exist, the accrued obligation is reported in the audited financial statements.

S

SPED (Special Education)

Instruction and services for students with disabilities under *IDEA*, delivered through each student's *IEP*. In WSESU, SPED is an SU responsibility; see *Act 153* and *Act 173*.

T

Title I / Title IIA (federal)

Federal grant programs under the Every Student Succeeds Act (ESSA). Title I funds supplement instruction for schools with high concentrations of low-income students; Title IIA funds professional development. Both flow as restricted federal revenues, separate from state aid.

Town Meeting Day

The first Tuesday in March, established by 16 V.S.A. § 553. Each member town of WSESU votes its school-district budget on this day. The FY28 vote falls on March 2, 2027.

Tuitioning

The arrangement under which a school district that does not operate a school of its own pays tuition for its students to attend another school. Hartland and Weathersfield operate PreK–8 schools and tuition their high-school students, so **9–12 tuitioning** is a budgeted expense in those districts rather than a school they run. The receiving school may be public or an approved independent school, and families choose among them. See [From Four Superintendents to One](#).

U

UCOA (Uniform Chart of Accounts)

Vermont's statewide chart of accounts that every school district uses to code expenditures and revenues. Each transaction is tagged with a **function** code (what the money is for: Direct Instruction, Plant Operations, etc.) and an **object** code (what kind of expense: Salaries, Benefits, Supplies, etc.). Standardization across districts is what makes statewide comparisons possible.

V

VEHI (Vermont Education Health Initiative)

The statewide program through which Vermont school employers provide health insurance to their employees. Premium changes set by VEHI are one of the largest drivers of benefit costs in this budget.

W

Warning

The official notice that a town must post before any vote on the school-district budget. It sets the date, time, polling place, and the question(s) being voted on.

Y

Yield

The dollar amount Vermont sets each year as the spending level per equalized pupil that one \$1.00 homestead tax rate is expected to raise. Education spending above the yield raises the homestead rate proportionally; the yield is the lever the legislature uses to set the relationship between budget growth and tax-rate change.