



A public school community dedicated to
excellence in teaching and learning.

930 Gallison Hill Road
Montpelier, Vermont 05602
(802) 229-0321, FAX (802) 223-7411

Annual Budget Report 2016-2017

BUDGET VOTE:
Tuesday, March 1, 2016
By Australian Ballot
in each town polling place.

BUDGET INFORMATION MEETING:
Monday, February 29, 2016
U-32 Room 131
6:00 p.m.

Union District Officers

School Directors

Adrienne Magida, Chair
223-8672 - *Middlesex*
Kari Bradley, Vice Chair
223-2199 - *East Montpelier*
Carl Witke, Clerk
229-0259 - *Worcester*

Jonathan Goddard,
223-7876 - *Berlin*
Emily Goyette
223-1867 - *East Montpelier*
Michael Law,
223-6861 - *Berlin*
Scott Thompson
223-8483 - *Calais*

Clerk
Mary Ormsby
Treasurer
Mary Ormsby

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Directors' Report On Proposed 2016-2017 Budget

By Emily Goyette, Chair, U-32 Finance Committee
and Adrienne Magida, Chair, U-32 School Board

As we mention each year, it's a challenge to build a U-32 budget that satisfies the needs of all of our stakeholders: students, parents, faculty, administrators, and our communities' citizens who pay to support our remarkable school. Seventy percent of our expenses are fixed and rise annually due to contractual obligations: negotiated salaries, benefits, and transportation costs. Providing services mandated by law for our students with special needs fluctuates annually with the student population.

One of the most important jobs of a school board is to establish expectations for the work of our administration and staff. This year the U-32 School Board adopted a set of Student Learning Outcomes which will guide all curriculum, teaching and assessment decisions. The short version is:

U-32 exists to cultivate in all students the passion, creativity and power to contribute to their local and global communities. More specifically, U-32 students will meet or exceed rigorous standards for:

- ◆ Academic skills and abilities that prepare students for life-long learning
- ◆ Core knowledge of essential academic subjects
- ◆ Life skills and behaviors necessary for success in the 21st century

Our budget is driven by enabling these learning outcomes for our students.

The new twist this year is the Act 46 legislation enacted in 2015 that places a cap on the increase in spending per equalized pupil for each school district. If the cap is exceeded, a penalty is assessed by the State. At the beginning of our budgeting process last fall, the U-32 board and our administrators agreed that we would not exceed that cap. Recognizing the decline in student population, Act 46 also calls for our districts and supervisory union to consider changes to our governance structure that might improve educational opportunities for all our students and save costs. A WCSU Act 46 study committee, comprised of school board and community members, is meeting twice monthly to consider a new governance plan for the supervisory union. That committee is charged with delivering a report by June 30, 2016. If the proposed governance plan is different from our current structure, it will need to be voted on by each town in the SU before it can be implemented.

The proposed U-32 expense budget amount is \$15,357,176, a net increase of \$441,461 or 2.96% over this year's budget. If you factor in expense items that are offset by revenues, the increase comes to \$137,090 or 0.92%. In order to keep the increase this low, there will be staff reductions

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U-32 SCHOOL DISTRICT

WARNING

The legal voters of the Union High School District No. 32 (“U-32”), a municipal corporation consisting of the Town School Districts of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont, are hereby notified and warned to meet in their respective towns on Tuesday, March 1, 2016, to vote by Australian ballot on Articles 1 through 6 as outlined below.

Polling Places and Times:

- Berlin Elementary School in Berlin Corner – 10:00 A.M. - 7:00 P.M.
- Calais Elementary School in Calais – 7:00 A.M. - 7:00 P.M.
- East Montpelier Elementary School in East Montpelier – 7:00 A.M. – 7:00 P.M.
- Rumney Memorial School in Middlesex – 8:00 A.M. – 7:00 P.M.
- Doty Memorial School in Worcester – 10:00 A.M. – 7:00 P.M.

A public hearing will take place at U-32, Room 131 at 6:00 PM on February 29, 2016 to provide information on the articles to be voted by Australian Ballot at the municipalities’ respective Town Meetings on Tuesday, March 1, 2016.

The legal voters of U-32 are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

ARTICLE 1. To elect a Clerk for a term of one (1) year.

ARTICLE 2. To elect a Treasurer for a term of one (1) year.

ARTICLE 3. To fix the annual compensation of the Union School District officers.

Clerk: \$500.00

Directors: \$850.00 each

Chair: \$875.00

Treasurer: \$1,500.00

ARTICLE 4. Shall the voters of the Union High School District 32 approve the school board to expend \$15,357,176, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,320 per equalized pupil. This projected spending per equalized pupil is 1.39% higher than spending for the current year.

ARTICLE 5. Shall the School District authorize the Board of School Directors of Union District No. 32 to hold any audited fund balance as of June 30, 2016 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?

ARTICLE 6. Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2016-2017 school year?

Mary Ormsby, Clerk

SCHOOL DIRECTORS

Adrienne Magida, Chair (Middlesex)

Kari Bradley, Vice Chair (East Montpelier)

Carl Witke, Clerk (Worcester)

Jonathan Goddard, (Berlin)

Emily Goyette, (East Montpelier)

Michael Law (Berlin)

Scott Thompson (Calais)

Directors' Budget Report

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totaling \$127,682 in special education and projected staff returning from leaves. The budget does include a \$98K transfer to our capital fund as we work toward fully funding the budget needed to keep our facility and campus in excellent condition. We sincerely appreciate the input we received from community members at our budget forum meetings, via Front Porch Forum, and e-mail.

It is important to note that local school boards control only one of three components of your property tax rate: our expense budgets. The other two are the statewide education tax rate and the common level of appraisal. Both of these are set by the state.

The Vermont Tax Department and Agency of Education estimate the statewide property tax will increase by 1 cent this year. Please note that the legislature sets the final statewide property tax during this legislative session so our tax projections are not yet final at this writing in January.

Here are the combined effects of tax rates for both the elementary and U-32 budgets for each of the towns in Washington Central Supervisory Union, based on the best estimates we have at the moment:

- ◆ Berlin – 2.9-cent decrease
- ◆ Calais – 15-cent decrease
- ◆ East Montpelier – 5.6-cent decrease
- ◆ Middlesex –2.3-cent increase (includes the Voter Approved Construction Bond)
- ◆ Worcester – 1-cent decrease

The above rates are what the local School Boards have the ability to change. The general rule of thumb is that \$140,000 in spending = one penny on the tax rate. One penny on the tax rate = \$10 in tax per \$100,000 in home value. To

determine the total tax rate in your town, other factors must be considered. They include the state education tax rate and the common level of appraisal (CLA) that is used to make real estate values consistent across the state. The Legislature sets the state education tax rate. The common level of appraisal is also determined by the state by sampling real estate sales against appraised values in each of our towns.

Here is the estimated combined impact (school budgets, statewide tax rate, and the CLA) on tax rates for each town per \$100,000 in home value:

- ◆ Berlin – (\$29)
- ◆ Calais – (\$150)
- ◆ East Montpelier – (\$56)
- ◆ Middlesex –\$23
- ◆ Worcester – (\$10)



District elementary students visit U-32 each year for the annual seventh grade book event.

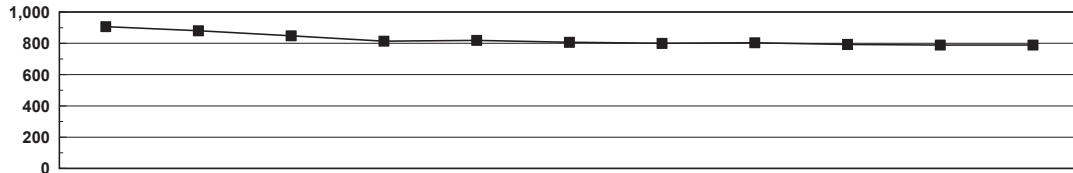
The majority of taxpayers in our five towns pay their school taxes based on income. This “income-sensitive” system was designed under Act 60 to ensure that school taxes are assessed equitably. Only households with a combined income of \$137,500 or more do not have their school taxes adjusted this way.

Our goal is always to keep U-32 the special place that it is, one that provides the best learning and enrichment opportunities possible for all our students in an incomparable educational environment. We are very proud of our school and trust that you are too. We hope that you will agree to support our budget on Town Meeting Day.

The U-32 budget informational meeting will be held at U-32 on Monday, February 29th at 6 p.m. Come with your questions. We are happy to explain the work we’ve done in preparing this budget.

U-32 Total Enrollment Trends FY2007-FY2017

Student Count-October 1 Enrollment

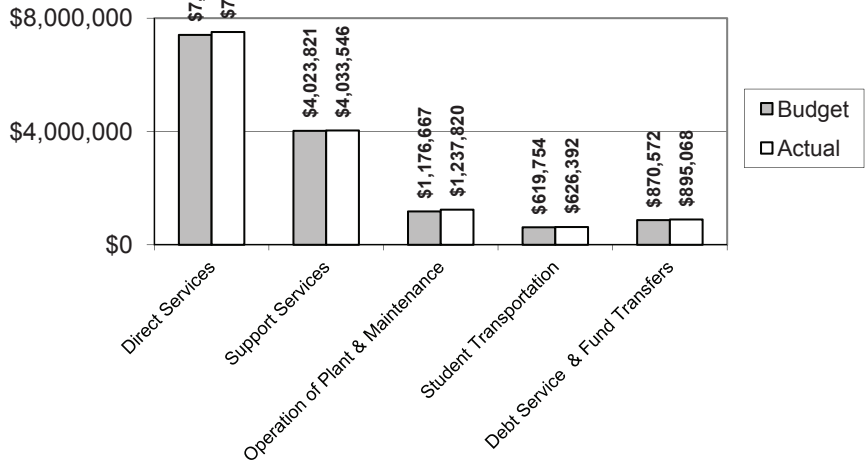


FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	FY15	FY16	FY17 PROJ
907	881	848	814	819	807	800	804	793	789	789



Acadia Zabriskie, grade 11

Function Analysis-U-32 School District Budget to Actual



U-32 Fund Balance Summary Projected FY 2015-16

U-32 FUND BALANCE SUMMARY

PROJECTED FY 2015-2016

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/15		\$601,520
CURRENT YEAR PROJECTIONS:		
REVENUE CHANGES:		
Interest Income	\$2,280	
Tuition Income	\$152,658	
Special Education	\$219,330	
Miscellaneous Income	\$1,297	
TOTAL REVENUE CHANGES		\$375,565
EXPENSE CHANGES:		
Staffing Changes-Salaries & Benefits	\$16,852	
Special Education	(\$253,002)	
Miscellaneous Expense	\$0	
Interest Expense	(\$2,280)	
TOTAL EXPENSE CHANGES		(\$238,430)
RESERVED FOR BUDGETS (FY16)		<u>\$0</u>
PROJECTED 6/30/16		\$738,655



Parima Chaopanitcharoen, grade 11

U-32 Budget Summary

U-32 BUDGET SUMMARY	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017
REVENUES				
TUITION	895,827	800,016	952,673	889,377
INVESTMENT INCOME	170,269	172,106	174,386	174,386
EDUCATION SPENDING REVENUES	11,569,718	12,189,961	12,189,961	12,327,051
MISCELLANEOUS INCOME	170,047	122,525	114,424	114,425
STATE REVENUES-MISC	260,529	252,784	262,183	261,466
SPED MAINSTREAM BLOCK GRANT	257,457	263,779	261,995	269,473
SPECIAL EDUCATION INCOME	1,359,058	1,114,544	1,335,658	1,320,998
FUND BALANCE	200,000	0	0	0
SUBTOTAL REVENUES	\$14,882,905	\$14,915,715	\$15,291,280	\$15,357,176
EXPENSES				
BUSINESS ED.	153,804	159,539	168,007	174,709
DRIVER ED.	60,234	63,862	63,094	65,290
ENGLISH	708,802	733,327	780,218	822,834
ACTING, DANCE & VISUAL ARTS	285,557	293,683	301,766	316,247
FOREIGN LANGUAGE	367,394	398,728	411,082	419,023
TECHNOLOGY ED .	183,416	183,053	184,441	208,159
LIVING ARTS	69,811	76,474	75,604	79,798
MUSIC	247,903	228,956	229,399	236,732
PHYSICAL ED.	372,753	392,602	390,287	407,105
MATHEMATICS	812,703	836,475	831,752	874,684
SCIENCE	956,161	818,963	888,184	919,154
SOCIAL STUDIES	597,776	625,817	550,239	598,436
INSTRUCTIONAL-SCHOOLWIDE	334,646	371,894	376,186	416,791
OTHER INSTRUCTION-504	2,371	5,800	5,800	5,800
OTHER INSTRUCTIONAL PROGRAMS	551,145	541,988	542,021	357,131
MIDDLESCHOOL PROGRAMS	16,430	17,480	17,480	17,480
GUIDANCE SERVICES	589,661	611,210	590,883	627,869
HEALTH SERVICES	138,308	142,459	119,551	124,156
CURRICULUM SERVICES	152,707	147,621	125,246	96,653
MEDIA SERVICE	89,840	49,510	49,510	0
SCHOOL LIBRARY SERVICES	263,665	225,316	219,136	213,485
TECHNOLOGY SERVICES	419,457	423,313	423,313	489,553
BOARD OF EDUCATION	44,355	52,700	52,700	49,700
OFFICE OF SUPERINTENDENT	188,628	200,017	200,017	193,376
OFFICE OF PRINCIPAL	853,415	882,469	916,762	944,052
FISCAL SERVICES	138,297	147,867	147,867	151,158
INTEREST EXPENSE	139,481	140,000	142,280	142,280
AUDITING SERVICES	6,950	6,950	6,950	6,950
OPERATION AND MAINTENANCE	1,266,690	1,280,944	1,284,650	1,350,085
STUDENT TRANSPORTATION SV	655,147	676,607	676,607	694,305
TRANSFERS TO OTHER FUNDS	980,081	1,081,085	1,081,085	1,079,625
SPECIAL EDUCATION PROGRAMS	528,435	540,000	515,226	439,850
SUPPORT PROGRAM	1,777,023	1,522,041	1,791,063	1,825,870
SPEECH SERVICES	29,127	30,535	30,535	31,737
SU ASSESSMENTS SPED	216,991	220,902	220,902	230,985
ENGLISH LANGUAGE LEARNERS	109	5,000	5,000	5,160
CO-CURRICULAR ACTIVITIES	707,088	780,528	739,302	740,954
TOTAL EXPENSES	\$14,906,361	\$14,915,715	\$15,154,145	\$15,357,176

U-32-SUMMARY OF BUDGET CHANGES- FY 2016 VERSUS FY 2017

U-32 Budget FY2016-2017 CHANGE SUMMARY FINAL

	BUDGET 2016	INCREASE (DECREASE)	ENTIRE BUDGET % CHANGE		BUDGET 2017
SALARIES AND BENEFITS					
Negotiated Items					
Salary Changes Incl Horizontal Dec 1		\$256,101	1.72%		
Health Insurance @ 7.9% Increase with current coverage		\$96,761	0.65%		
Miscellaneous Benefit Changes		-\$18,125	-0.12%		
SUBTOTAL NEGOTIATED ITEMS		\$334,737	2.24%		
Other Staffing Changes					
Salary & Benefit Update FY15-16		-\$34,272	-0.23%		
Salary & Benefit Update FY16-17-Projected LOA Returning Cost & Changes		-\$29,714	-0.20%		
Position Reductions FY16-17 Special Education		-\$97,968	-0.66%		
Vermont Teachers Retirement Assessment		\$9,240	0.06%		
SUBTOTAL OTHER STAFFING CHANGES		-\$152,714	-1.02%		
TOTAL SALARY & BENEFITS	\$8,706,801	\$182,023	1.22%		\$8,888,824
NONSALARY ITEMS					
Other Instructional & Support Programs-School Wide		-\$114,718	-0.77%		
Special Education Program-Tuition & Contract Services		\$303,829	2.04%	See Revenues Below	
School Operations		\$51,663	0.35%		
WCSU Assessments-Draft to Full Board		\$2,426	0.02%		
Student Transportation Services-Per Contract		\$17,698	0.12%		
TOTAL NONSALARY-w/o OTHER ITEMS	\$5,158,886	\$260,898	1.75%		\$5,419,784
SUBTOTAL BASE BUDGET INCREASE	\$13,865,687	\$442,921	2.97%		\$14,308,608
OTHER ITEMS					
Debt Service-Bond Payment	\$720,028	-\$99,460	-0.67%		\$620,568
Capital Fund -Transfer	\$330,000	\$98,000	0.66%		\$428,000
TOTAL OTHER ITEMS	\$1,050,028	-\$1,460	-0.01%		\$1,048,568
EXPENSE BUDGET TOTAL	\$14,915,715	\$441,461	2.96%		\$15,357,176
Revenues that Offset Expense Increases(Decreases):					
Interest Income		\$2,280	0.02%		
Special Education Reimbursements		\$212,146	1.42%		
Subtotal Revenues		\$214,426	1.44%		
Net Increase After Revenues that Offset Expense Increases (A)		\$227,035	1.52%		
Other Revenues that Impact Tax Increases:					
State Transportation Aid-Regular Busing		\$583	0.00%		
Tuition Income(budget for 54 versus current year projected 59) +2% rate increase		\$89,362	0.60%		
Subtotal Revenues(B)		\$89,945	0.60%		
Total Tax Impact(A+B)		\$137,090	0.92%		
Total Estimated Allowable Increase-Per AOE Using 755.33 Eq Pupils		\$137,667			
Projected Ed Spending Change		\$137,090			
Exempt From Formula		\$0			
Subtotal for Allowable Increase Formula		\$137,090			
Reduction Needed(Below) Target		-\$577			

The U-32 school district has been audited and the audit is available in the U-32 Main Office, 930 Gallison Hill Road, Montpelier, VT 05602

U-32 Revenue Detail

FINAL

U-32 BUDGET 2016-2017 DESCRIPTION	ACTUAL 2014-2015	BUDGET 2015-2016	CURRENT YEAR PROJECTED 2015-2016	BUDGET 2016-2017
REVENUES				
TUITION FROM INDIVIDUALS	33,407	31,373	32,294	16,470
TUITION FROM INDIVID & OTH SCHOOLS-PY	0	0	0	0
TUITION FROM OTH SCHOOLS	862,420	768,642	920,379	872,907
EARNINGS ON INVESTMENT	170,269	172,106	174,386	174,386
MISCELLANEOUS INC- PURCH DISC	5,395	5,250	5,400	5,400
MISCELLANEOUS INC-ATHLETICS	60,409	35,000	35,000	35,000
MISCELLANEOUS INC-PARKING	1,930	1,300	1,800	1,800
MISCELLANEOUS INC-DEPARTMENTS	54,224	25,600	16,624	16,625
MISCELLANEOUS INC -ERATE	12,157	13,000	12,000	12,000
MISCELLANEOUS INC-FACILITY USE	6,049	4,000	6,000	6,000
MISCELLANEOUS INC-PERF. ARTS.	9,057	13,600	13,600	13,600
MISCELLANEOUS INC-YEARBOOKS	12,928	12,000	12,000	12,000
MISCELLANEOUS INC-NET METERING	7,898	12,775	12,000	12,000
EDUCATION SPENDING REVENUES	11,344,826	11,986,779	11,986,779	12,138,934
STATE AID TECHNICAL CENTER	224,892	203,182	203,182	188,117
UNENROLLED RES TECH CTR	2,666	0	2,500	2,500
STATE TRANSPORTATION AID	241,069	248,384	248,384	248,966
DRIVER EDUCATION-REIMB.VT	6,402	4,400	5,000	5,000
HIGH SCHOOL COMPLETION & TECH CTR O	10,392	0	6,299	5,000
EDUCATION JOBS FUND ARRA	0	0	0	0
MISC-INC-SPECIAL EDUCATION & Excess Co	235,515	37,371	35,310	35,000
SPED MAINSTREAM BLOCK GRANT	257,457	263,779	261,995	269,473
SPECIAL EDUCATION EXPENDITURE REIMB	878,515	872,773	970,246	909,735
SPECIAL EDUCATION EXTRAORDINARY REI	245,028	204,400	330,102	376,263
SUBTOTAL REVENUES	\$14,682,905	\$14,915,715	\$15,291,280	\$15,357,176
FUND BALANCE	200,000	0	0	0
TOTAL REVENUES	\$14,882,905	\$14,915,715	\$15,291,280	\$15,357,176

U-32 Expenditure Detail

BUSINESS ED.				
SALARIES	125,315	128,857	136,895	141,873
BENEFITS	24,631	26,838	27,268	28,711
TRAVEL	105	125	125	125
GENERAL SUPPLIES	107	1,754	1,754	2,000
BOOKS AND PERIODICALS	3,571	1,537	1,537	2,000
COMPUTER SOFTWARE	75	428	428	0
TOTAL BUSINESS ED.	\$153,804	\$159,539	\$168,007	\$174,709
DRIVER ED.				
SALARIES	53,959	55,926	55,260	57,381
BENEFITS	5,286	5,665	5,563	5,638
REPAIRS AND MAINTENANCE	220	884	884	884
GENERAL SUPPLIES	128	475	475	475
GASOLINE	641	912	912	912
TOTAL DRIVER ED.	\$60,234	\$63,862	\$63,094	\$65,290
ENGLISH				
SALARIES	569,876	584,038	598,960	618,629
BENEFITS	130,817	136,831	168,800	191,919
REPAIRS AND MAINTENANCE/PROF ED SVC	0	500	500	500

U-32 BUDGET 2016-2017 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017
GENERAL SUPPLIES	613	4,172	4,172	2,500
BOOKS AND PERIODICALS	7,421	7,786	7,786	7,786
AUDIOVISUAL MATERIALS	75	0	0	1,500

TOTAL ENGLISH **\$708,802** **\$733,327** **\$780,218** **\$822,834**

ACTING, DANCE & VISUAL ARTS

SALARIES	196,873	202,239	201,544	208,598
BENEFITS	65,339	66,294	75,072	82,499
REPAIRS AND MAINTENANCE/PROF ED SVC	200	4,050	4,050	4,050
GENERAL SUPPLIES	22,619	19,350	19,350	19,350
BOOKS AND PERIODICALS	526	1,750	1,750	1,750

TOTAL ACTING, DANCE & VISUAL ARTS **\$285,557** **\$293,683** **\$301,766** **\$316,247**

FOREIGN LANGUAGE

SALARIES	304,818	333,641	345,581	358,144
BENEFITS	60,450	59,185	59,599	54,977
GENERAL SUPPLIES	1,348	1,800	1,800	1,800
BOOKS AND PERIODICALS	637	4,102	4,102	4,102
AUDIOVISUAL MATERIALS	141	0	0	0
EQUIPMENT	0	0	0	0

TOTAL FOREIGN LANGUAGE **\$367,394** **\$398,728** **\$411,082** **\$419,023**

TECHNOLOGY ED .

SALARIES	116,016	113,346	114,729	131,888
BENEFITS	47,099	48,769	48,774	53,013
REPAIRS AND MAINTENANCE	2,551	3,060	3,060	3,060
GENERAL SUPPLIES	14,872	14,892	14,892	14,892
BOOKS AND PERIODICALS	55	306	306	306
COMPUTER SOFTWARE	1,730	2,680	2,680	0
EQUIPMENT	1,093	0	0	5,000

TOTAL TECHNOLOGY ED. **\$183,416** **\$183,053** **\$184,441** **\$208,159**

LIVING ARTS

SALARIES	51,711	53,520	52,782	54,629
BENEFITS	15,589	16,354	16,222	18,569
REPAIRS AND MAINTENANCE/PROF ED SVC	0	500	500	500
GENERAL SUPPLIES	2,309	6,100	6,100	6,100
BOOKS AND PERIODICALS	202	0	0	0

TOTAL LIVING ARTS **\$69,811** **\$76,474** **\$75,604** **\$79,798**

MUSIC

SALARIES	164,984	169,581	170,178	176,489
BENEFITS	33,622	35,791	35,637	37,387
OTHER PROF SVCS/DUES & FEES	21,643	1,532	1,532	1,532
REPAIRS AND MAINTENANCE	4,052	5,866	5,866	5,866
GENERAL SUPPLIES	13,689	7,557	7,557	7,557
BOOKS AND PERIODICALS	6,181	5,800	5,800	5,800
COMPUTER SOFTWARE	1,148	728	728	0
EQUIPMENT	2,584	2,101	2,101	2,101

TOTAL MUSIC **\$247,903** **\$228,956** **\$229,399** **\$236,732**

PHYSICAL ED.

SALARIES	283,296	291,935	290,156	300,404
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U-32 BUDGET 2016-2017 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017
BENEFITS	76,989	87,354	86,818	93,226
REPAIRS AND MAINTENANCE	1,260	4,292	4,292	4,377
GENERAL SUPPLIES	5,544	5,610	5,610	5,722
BOOKS AND PERIODICALS	70	279	279	283
COMPUTER SOFTWARE	0	100	100	0
EQUIPMENT	5,594	3,032	3,032	3,093
TOTAL PHYSICAL ED.	\$372,753	\$392,602	\$390,287	\$407,105
MATHEMATICS				
SALARIES	632,565	645,145	637,247	666,016
BENEFITS	175,975	187,054	190,229	204,619
GENERAL SUPPLIES	2,306	2,263	2,263	2,263
BOOKS AND PERIODICALS	1,442	1,786	1,786	1,786
COMPUTER SOFTWARE	415	227	227	0
TOTAL MATHEMATICS	\$812,703	\$836,475	\$831,752	\$874,684
SCIENCE				
SALARIES	707,392	617,909	678,144	689,434
BENEFITS	211,216	188,058	197,044	214,465
GENERAL SUPPLIES	32,605	12,340	12,340	14,586
BOOKS AND PERIODICALS	4,905	306	306	312
AUDIOVISUAL MATERIALS/COMPUTER SOFT	43	350	350	357
TOTAL SCIENCE	\$956,161	\$818,963	\$888,184	\$919,154
SOCIAL STUDIES				
SALARIES	479,102	503,084	455,963	488,958
BENEFITS	113,873	117,733	89,276	104,478
GENERAL SUPPLIES	1,548	2,200	2,200	2,200
BOOKS AND PERIODICALS	2,546	2,500	2,500	2,500
AUDIO/VISUAL MATERIALS	707	300	300	300
TOTAL SOCIAL STUDIES	\$597,776	\$625,817	\$550,239	\$598,436
INSTRUCTIONAL-SCHOOLWIDE				
SALARIES	177,266	173,422	174,124	178,235
BENEFITS	40,345	49,030	42,820	46,214
OPEB ASSESSMENT	0	8,400	18,200	0
TUITION REIMBURSEMENT	87,168	75,042	75,042	75,042
OTHER PROFESSIONAL SERVICES	0	0	0	39,000
TRAVEL	10,266	13,000	13,000	13,000
GENERAL SUPPLIES & PAPER	12,295	13,000	13,000	25,300
BOOKS AND PERIODICALS	7,306	30,000	30,000	30,000
DUES & FEES	0	10,000	10,000	10,000
TOTAL INSTRUCTIONAL-SCHOOLWIDE	\$334,646	\$371,894	\$376,186	\$416,791
OTHER INSTRUCTION-504				
SALARIES	363	0	0	0
BENEFITS	28	0	0	0
OTHER PROF SVCS/TUITION TO OTHERS	1,980	5,000	5,000	5,000
GENERAL SUPPLIES	0	800	800	800
TOTAL INSTRUCTION-504	\$2,371	\$5,800	\$5,800	\$5,800

U-32 BUDGET 2016-2017 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017
OTHER INSTRUCTIONAL PROGRAMS				
BRANCHING OUT PROGRAM-PROF SALARY	32,479	29,101	29,131	30,244
BRANCHING OUT PROGRAM-BENEFITS	2,878	2,967	2,970	2,989
BRANCHING OUT PROGRAM-SUPPLIES/PRO	15,026	20,000	20,000	20,000
OTHER PROF SVCS-VTVLC/ADULTDIPLPRO	43,750	20,000	20,000	20,000
OTHER PROF SVCS-VYCC	119,592	120,000	120,000	0
TUITION TO OTH SCH-TECH. EDUCATION PA	224,892	203,182	203,182	188,117
TUITION TO OTHER SCHOOLS-TECH CTR	112,528	146,738	146,738	95,781
TOTAL OTH INSTRUCTIONAL PROGRAMS	\$551,145	\$541,988	\$542,021	\$357,131
MIDDLESCHOOL PROGRAMS				
GENERAL SUPPLIES	12,864	13,096	13,096	13,096
BOOKS AND PERIODICALS	3,566	4,384	4,384	4,384
TOTAL MIDDLESCHOOL PROGRAMS	\$16,430	\$17,480	\$17,480	\$17,480
INSTRUCTIONAL & SUPPORT SVCS-ARRA				
SALARIES-INSTRUCTL & SUPPORT SVCS	0	0	0	0
TOTAL INSTRL & SUPPORT SVCS-ARRA	\$0	\$0	\$0	\$0
GUIDANCE SERVICES				
SALARIES	447,306	464,863	442,798	459,625
BENEFITS	121,069	132,522	134,260	150,459
OTHER PROFESSIONAL SERVICES	6,005	3,200	3,200	7,700
TRAVEL	847	1,125	1,125	1,125
GENERAL SUPPLIES	7,313	5,590	5,590	8,550
BOOKS AND PERIODICALS	535	410	410	410
COMPUTER SOFTWARE	3,124	3,500	3,500	0
EQUIPMENT	3,462	0	0	0
TOTAL GUIDANCE SERVICES	\$589,661	\$611,210	\$590,883	\$627,869
HEALTH SERVICES				
SALARIES	101,015	103,123	89,675	92,925
BENEFITS	34,935	37,336	27,876	29,231
GENERAL SUPPLIES	2,358	2,000	2,000	2,000
TOTAL HEALTH SERVICES	\$138,308	\$142,459	\$119,551	\$124,156
CURRICULUM SERVICES				
SALARIES	71,207	71,386	50,994	25,607
BENEFITS	9,267	9,666	7,683	2,123
SUPERVISORY UNION SVCS-CURRICULUM	72,233	66,569	66,569	68,923
TOTAL CURRICULUM SERVICES	\$152,707	\$147,621	\$125,246	\$96,653
MEDIA SERVICE				
SALARIES	28,769	0	0	0
BENEFITS	18,130	0	0	0
REPAIRS AND MAINTENANCE	360	1,100	1,100	0
RENTALS AND LEASES-XEROX	30,415	30,600	30,600	0
GENERAL SUPPLIES	404	550	550	0
GENERAL SUPPLIES-PAPER-ENT SCH	7,478	12,360	12,360	0
AUDIOVISUAL MATERIALS	2,294	1,100	1,100	0
EQUIPMENT	1,990	3,800	3,800	0
TOTAL MEDIA SERVICE	\$89,840	\$49,510	\$49,510	\$0

U-32 BUDGET 2016-2017 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017

SCHOOL LIBRARY SERVICES

SALARIES	172,635	145,368	141,952	134,239
BENEFITS	50,640	39,784	37,020	35,781
REPAIRS AND MAINTENANCE	1,280	2,521	2,521	3,621
GENERAL SUPPLIES	3,385	1,600	1,600	2,150
BOOKS AND PERIODICALS	29,169	27,294	27,294	27,294
AUDIOVISUAL MATERIALS	4,253	5,500	5,500	6,600
COMPUTER SOFTWARE	2,303	3,249	3,249	0
EQUIPMENT	0	0	0	3,800
TOTAL SCHOOL LIBRARY SERVICES	\$263,665	\$225,316	\$219,136	\$213,485

TECHNOLOGY SERVICES

SUPERVISORY UNION SVCS-TECHNOLOGY	161,090	170,409	170,409	163,748
SUPERVISORY UN -NETWORK SUPP& ADMIN	63,631	100,304	100,304	102,782
RENTALS& LEASES-COPIER	0	0	0	30,600
REPAIRS AND MAINTENANCE	13,595	600	600	600
COMMUNICATIONS	40,630	32,000	32,000	32,000
TRAVEL	0	0	0	0
GENERAL SUPPLIES	13,691	15,000	15,000	15,000
COMPUTER SOFTWARE	45,431	59,000	59,000	72,823
EQUIPMENT	81,389	46,000	46,000	72,000
TOTAL TECHNOLOGY SERVICES	\$419,457	\$423,313	\$423,313	\$489,553

BOARD OF EDUCATION

SALARIES	8,977	9,475	9,475	9,475
BENEFITS	686	725	725	725
PROFESSIONAL EDUC & OTH PROF SVCS	7,475	9,000	9,000	8,000
LEGAL SERVICES	8,412	8,400	8,400	8,400
ADVERTISING	4,703	9,000	9,000	7,500
BINDING AND PRINTING & ANNUAL MTG	1,600	3,600	3,600	3,400
SUPPLIES & MEETINGS	3,298	3,400	3,400	3,000
DUES & FEES	9,204	9,100	9,100	9,200
TOTAL BOARD OF EDUCATION	\$44,355	\$52,700	\$52,700	\$49,700

OFFICE OF SUPERINTENDENT

SUPERVISORY UNION SVCS-SUPERINTEND	186,628	198,017	198,017	191,376
SHARED SERVICES-CRIMINAL REGISTRY	2,000	2,000	2,000	2,000
TOTAL OFFICE OF SUPERINTENDENT	\$188,628	\$200,017	\$200,017	\$193,376

OFFICE OF PRINCIPAL

SALARIES	588,866	585,901	627,666	649,903
BENEFITS	208,511	215,289	207,817	215,549
TUITION REIMBURSEMENT	4,617	15,500	15,500	15,500
OTH PROFESSL SVC & SECURITY & MEMBE	8,572	17,200	17,200	17,500
COMMUNICATIONS -POSTAGE	8,481	16,500	16,500	12,000
PRINTING AND BINDING	2,881	3,600	3,600	3,400
TRAVEL	2,337	3,000	3,000	2,800
GENERAL SUPPL-CURRICULUM,RECOG, BO	10,577	11,179	11,179	13,000
GENERAL SUPPLIES-GRADUATION	8,070	7,250	7,250	8,000
GENERAL SUPPLIES-MIDDLESCHOOL	2,012	2,950	2,950	2,600
BOOKS AND PERIODICALS	1,276	600	600	800
EQUIPMENT	4,543	0	0	0
DUES AND FEES	2,672	3,500	3,500	3,000

U-32 BUDGET 2016-2017 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2014-2015	BUDGET 2015-2016	PROJECTED 2015-2016	BUDGET 2016-2017
TOTAL OFFICE OF PRINCIPAL	\$853,415	\$882,469	\$916,762	\$944,052
FISCAL SERVICES				
SUPERVISORY UNION SVCS	138,297	147,867	147,867	151,158
TOTAL FISCAL SERVICES	\$138,297	\$147,867	\$147,867	\$151,158
INTEREST EXPENSE				
INTEREST EXPENSE-REVENUE ANTIC LOAN	139,481	140,000	142,280	142,280
TOTAL INTEREST EXPENSE	\$139,481	\$140,000	\$142,280	\$142,280
AUDITING SERVICES				
AUDIT SERVICES	6,950	6,950	6,950	6,950
TOTAL AUDITING SERVICES	\$6,950	\$6,950	\$6,950	\$6,950
OPERATION AND MAINTENANCE				
SALARIES	565,581	578,928	578,928	599,529
BENEFITS	189,726	206,220	202,926	216,854
OTHER PROFESSIONAL SERVICES & SECUR	13,867	18,000	18,000	13,900
WATER AND SEWER	16,835	18,000	18,000	18,000
DISPOSAL SERVICES	8,050	6,500	6,500	8,000
SNOW PLOWING & SANDING	17,070	10,000	10,000	16,500
REPAIRS AND MAINTENANCE	57,763	50,000	50,000	51,000
RENTAL OF EQUIPMENT	980	1,000	1,000	1,000
PROPERTY INSURANCE	43,819	44,000	51,000	49,474
COMMUNICATIONS	0	0	0	0
GENERAL SUPPLIES	53,758	55,000	55,000	60,000
ELECTRICITY	171,730	193,467	193,467	193,000
BOTTLED GAS	1,746	2,101	2,101	2,100
OIL	31,769	23,000	23,000	25,000
GASOLINE	3,214	4,728	4,728	4,728
WOOD CHIPS	84,974	70,000	70,000	85,000
EQUIPMENT	5,808	0	0	6,000
TOTAL OPERATION AND MAINTENANCE	\$1,266,690	\$1,280,944	\$1,284,650	\$1,350,085
STUDENT TRANSPORTATION SV				
STUDENT TRANSP-PURCH SVC	592,778	607,797	607,797	623,686
STUDENT TRANSP-TECH CENTER	8,018	5,950	5,950	6,129
STUDENT TRANSP-OTHER	39,780	40,860	40,860	41,940
STUDENT TRANSP-FIELD TRIPS	14,571	22,000	22,000	22,550
TOTAL STUDENT TRANSPORTATION SV	\$655,147	\$676,607	\$676,607	\$694,305
TRANSFERS TO OTHER FUNDS				
INTEREST-BONDS	112,024	115,028	115,028	15,568
PRINCIPAL-BONDS	605,000	605,000	605,000	605,000
TRANSFER TO FOOD PROGRAM	31,057	31,057	31,057	31,057
TRANSFER TO CAPITAL FUND	232,000	330,000	330,000	428,000
TOTAL TRANSFERS TO OTHER FUNDS	\$980,081	\$1,081,085	\$1,081,085	\$1,079,625
SPECIAL EDUCATION PROGRAMS				
SALARIES	346,890	358,875	350,073	295,774
BENEFITS	181,545	181,125	165,153	144,076
TOTAL SPECIAL EDUCATION PROGRAMS	\$528,435	\$540,000	\$515,226	\$439,850
SUPPORT PROGRAM				
SU SHARED SERVICES	1,777,023	1,522,041	1,791,063	1,825,870
TOTAL SUPPORT PROGRAM	\$1,777,023	\$1,522,041	\$1,791,063	\$1,825,870

Three Prior Years Comparisons - Format as Provided by AOE Estimates only

Preliminary

District: **U-32 UHSD**
County: **Washington**

U032
Washington Central

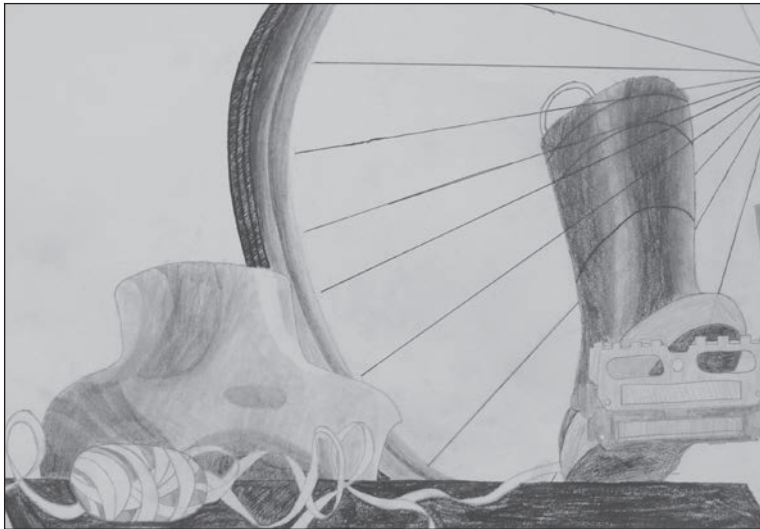
Property dollar equivalent yield: **9,870**
Homestead tax rate per \$9,870 of spending per equalized pupil: **1.00**
Income dollar equivalent yield per 2.0% of household income: **11,065**

		FY2014	FY2015	FY2016	FY2017	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$14,101,074	\$14,833,463	\$14,915,715	\$15,357,176	1.
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-	2.
3.	Adopted or warned union district budget plus articles	\$14,101,074	\$14,833,463	\$14,915,715	\$15,357,176	3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Union Budget	\$14,101,074	\$14,833,463	\$14,915,715	\$15,357,176	6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$2,986,897	\$3,263,795	\$2,725,754	\$3,030,125	9.
10.	Total offsetting union revenues	\$2,986,897	\$3,263,795	\$2,725,754	\$3,030,125	10.
Education Spending						
11.	Education Spending	\$11,114,177	\$11,569,668	\$12,189,961	\$12,327,051	11.
12.	U-32 UHSD equalized pupils	763.66	747.94	757.28	755.33	12.
Education Spending per Equalized Pupil						
13.	Education Spending per Equalized Pupil	\$14,553.83	\$15,468.71	\$16,097.03	\$16,320.09	13.
14.	minus Less net eligible construction costs (or P&I) per equalized pupil	\$938.34	\$958.53	\$950.81	NA	14.
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	\$5.88	-	\$12.16	NA	15.
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	NA	16.
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	NA	17.
18.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	NA	18.
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	NA	19.
20.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	NA	20.
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	NA	NA	21.
22.	plus Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456 NA	threshold = \$16,166 NA	threshold = \$17,103 NA	Threshold \$16,320.85	22.
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	23.
24.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$14,554	\$15,469	\$16,097	\$16,320.09	24.
25.	Union spending adjustment (minimum of 100%)	159.041% <small>based on \$9,151</small>	166.599% <small>based on \$9,285</small>	170.177% <small>based on \$9,285</small>	NA <small>based on \$9,870</small>	25.
26.	Anticipated equalized union homestead tax rate to be prorated [\$16,320.09 ÷ (\$9,870.00 ÷ \$1,000)]	\$1.4950 <small>based on \$0.94</small>	\$1.6327 <small>based on \$0.98</small>	\$1.6848 <small>based on \$0.98</small>	\$1.6535 <small>based on \$1.00</small>	26.
Prorated homestead union tax rates for members of U-32 UHSD						
		FY2014	FY2015	FY2016	FY2017	
T019	Berlin	0.8214	0.8887	0.9423	0.9217	55.74%
T039	Calais	0.7635	0.8381	0.8665	0.8557	51.75%
T065	East Montpelier	0.7372	0.8296	0.9116	0.9012	54.50%
T124	Middlesex	0.7064	0.7354	0.7378	0.7069	42.75%
T254	Worcester	0.7962	0.8518	0.8210	0.7866	47.57%
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
27.	Anticipated income cap percent to be prorated from U-32 UHSD [(16,320.09 ÷ 11,065) x 2.00%]	2.86%	3.00%	3.06%	2.95% <small>based on 1.80%</small>	27.
Prorated union income cap percentage for members of U-32 UHSD						
		FY2014	FY2015	FY2016	FY2017	
T019	Berlin	1.57%	1.63%	1.71%	1.64%	55.74%
T039	Calais	1.46%	1.54%	1.57%	1.53%	51.75%
T065	East Montpelier	1.41%	1.52%	1.66%	1.61%	54.50%
T124	Middlesex	1.35%	1.35%	1.34%	1.26%	42.75%
T254	Worcester	1.52%	1.57%	1.49%	1.40%	47.57%
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1.538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.



Anna Richardson, grade 12



Luke Belitos, grade 11



U-32's production of Sweeney Todd