



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 2017-2018

**BUDGET VOTE:**  
Tuesday, March 7, 2017  
By Australian Ballot  
in each town polling place.

**BUDGET INFORMATION MEETING:**  
Monday, March 6, 2017  
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*

**George Gross**,

223-1559 - *Berlin*

**Scott Thompson**

223-8483 - *Calais*

**Clerk**

Mary Ormsby

**Treasurer**

Mary Ormsby

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## Directors' Report On Proposed 2017-2018 Budget

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

Each year it's our challenge to build a U-32 budget that satisfies the needs of all of our stakeholders: students, parents, faculty, administration, and our communities' citizens who pay to support our remarkable school. Seventy percent of our expenses are fixed, and they 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. For the coming year, we're forecasting a decrease in our student population and a sharp increase in student special needs. At the same time, we're evolving to a personalized instruction and proficiency-based learning system that our teachers, administration, and board believe is best for our students.

It is important to note that local school boards control only one of the three components of your property tax rate: our budgeted expenses. The other two are the statewide education tax rate and the common level of appraisal. Both of these are set by the state. This means that if your local school budget increases 0%, or even less, your property taxes will likely increase anyway.

In 2016, the Legislature updated the threshold for tax penalties on spending per equalized pupil in excess of the state threshold amount. If the

threshold is exceeded, a tax penalty is assessed by the State. Vermont's Universal Pre-K Law, Act 166, passed in 2014 and implemented in 2016, requires the inclusion of our pre-K students in the equalized pupil calculation. Because pre-K placement is a "choice" option for parents, as of this writing, the Agency of Education has not yet provided districts with their exact equalized pupil counts. WCSU's Business Manager, Lori Bibeau, has done her calculations and is confident that the U-32 district would not be subject to penalty.

For the 2017-2018 school year, two major line items, Special Education and Transportation, were affected by an accounting change required by the State. These revenues are now received and the corresponding expenses are allocated by the WCSU office; the net cost is "direct billed" back to each district and appears under "Nonsalary Items". Only our school-specific paraeducators are included under "Salaries and Benefits". We also transferred funds from our capital fund to our operating budget (under Technology) to cover acquisition of State-mandated software, and to recognize that technology expenses are an ongoing expense.

While the proposed U-32 expense budget for the 2017-2018 school year is \$14,305,831, a decrease of \$1,051,345 or -6.85% over last

*continued on page 4*

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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 7, 2017, 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 – 7:00 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 March 6, 2017 to provide information on the articles to be voted by Australian Ballot at the municipalities’ respective Town Meetings on Tuesday, March 7, 2017.

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 \$14,305,831, 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 \$17,369 per equalized pupil. This projected spending per equalized pupil is 6.43% 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, 2017 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 2017-2018 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)

George Gross (Berlin)

C. Scott Thompson (Calais)

# Directors' Budget Report

*continued from page 2*

year's budget, the decrease is due to the one-time accounting change described above. It is not a decrease in our expenses. Next year, budget comparisons will be "apples to apples" once again. The U-32 board asked the administration to prepare a budget with a 3% increase or less. The total tax impact of the budget passed in January is 2.99%. Due to our declining enrollment, some staffing reductions were made on both the administrative and teaching sides.

## Common Level of Appraisal

Town	FY 2017 (this year)	FY 2018
Berlin	104.14%	105.84%
Calais	98.49%	98.48%
East Montpelier	94.60%	94.94%
Middlesex	94.46%	93.67%
Worcester	104.40%	101.06%

## Education Spending Per Equalized Pupil by School as of January 17, 2017

Town	FY 2017 (this year)	FY 2018	Percent Increase
Berlin	\$15,890	\$18,121	14.0%
Calais	\$14,885	\$16,455	10.5%
East Montpelier	\$19,856	\$20,477	3.1%
Middlesex	\$16,805	\$18,107	7.8%
Worcester	\$14,750	\$16,701	13.2%
U-32	\$16,320	\$17,369	6.4%

No academic programs were cut, fewer sessions of some classes may be offered, but the Board is confident that student learning outcomes will not be affected in any way.

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:

## Total School Tax with CLA as of January 17, 2017 (Both Elementary and Secondary)

Town	FY 2017 (this year)	FY 2018	Change in Tax Rate
Berlin	1.597	1.662	\$0.065
Calais	1.636	1.708	\$0.072
East Montpelier	1.954	1.978	\$0.024
Middlesex	1.811	1.885	\$0.074
Worcester	1.529	1.672	\$0.143



*"Like Clockwork" by Dreaven Clark, gr. 12*



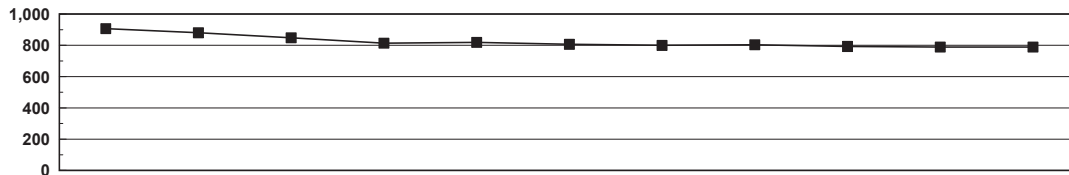
*Josh Ehret*

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, March 6th 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

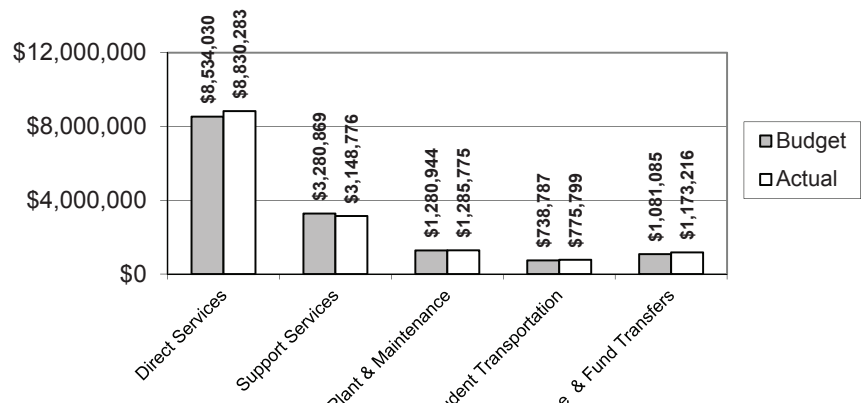
Student Count-October 1 Enrollment



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



## Function Analysis-U-32 School District Budget to Actual



## U-32 Fund Balance Summary Projected FY 2016-17

### U-32 FUND BALANCE SUMMARY

PROJECTED FY 2016-2017

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/16

\$669,151

CURRENT YEAR PROJECTIONS:

REVENUE CHANGES:

Interest Income	(\$24,386)
Tuition Income	\$186,828
Special Education	\$41,912
Miscellaneous Income	\$3,600

TOTAL REVENUE CHANGES

\$207,954

EXPENSE CHANGES:

Staffing Changes-Salaries & Benefits	(\$43,546)
Special Education	(\$41,912)
Miscellaneous Expense	(\$2,471)
Interest Expense	\$4,975

TOTAL EXPENSE CHANGES

(\$82,954)

RESERVED FOR BUDGETS (FY17)

\$0

PROJECTED 6/30/17

\$794,151



Bailey Howarth, gr. 11



## U-32 Budget Summary

U-32 BUDGET SUMMARY	ACTUAL 2015-2016	BUDGET 2016-2017	PROJECTED 2016-2017	BUDGET 2017-2018
<b>REVENUES</b>				
TUITION	921,572	889,377	1,076,205	911,960
INVESTMENT INCOME	156,156	174,386	150,000	150,000
EDUCATION SPENDING REVENUES	12,189,961	12,327,051	12,327,051	12,786,230
MISCELLANEOUS INCOME	207,375	114,425	114,425	123,771
STATE REVENUES-MISC	268,546	261,466	265,066	7,500
SPED MAINSTREAM BLOCK GRANT	261,995	269,473	269,473	0
SPECIAL EDUCATION INCOME	1,275,873	1,320,998	1,362,910	326,371
FUND BALANCE	0	0	0	0
<b>SUBTOTAL REVENUES</b>	<b>\$15,281,478</b>	<b>\$15,357,176</b>	<b>\$15,565,130</b>	<b>\$14,305,831</b>
<b>EXPENSES</b>				
BUSINESS ED.	166,798	174,709	171,557	173,752
DRIVER ED.	61,438	65,290	68,396	69,334
ENGLISH	767,499	822,834	809,255	791,099
ACTING, DANCE & VISUAL ARTS	314,114	316,247	337,898	254,806
FOREIGN LANGUAGE	401,114	419,023	422,138	430,022
TECHNOLOGY ED .	184,831	208,159	195,557	115,285
LIVING ARTS	78,529	79,798	77,006	86,236
MUSIC	283,808	236,732	233,699	236,321
PHYSICAL ED.	382,795	407,105	388,193	391,563
MATHEMATICS	831,813	874,684	903,628	936,016
SCIENCE	896,663	919,154	920,831	869,410
SOCIAL STUDIES	562,987	598,436	600,689	611,352
INSTRUCTIONAL-SCHOOLWIDE	390,156	416,791	363,799	425,650
OTHER INSTRUCTION-504	11,719	5,800	5,800	11,800
OTHER INSTRUCTIONAL PROGRAMS	519,945	357,131	376,696	426,127
MIDDLESCHOOL PROGRAMS	15,054	17,480	17,480	17,480
GUIDANCE SERVICES	604,155	627,869	620,333	631,965
HEALTH SERVICES	119,288	124,156	125,223	126,711
CURRICULUM SERVICES	144,965	96,653	106,888	116,251
MEDIA SERVICE	18,900	0	0	0
SCHOOL LIBRARY SERVICES	214,000	213,485	228,867	236,238
TECHNOLOGY SERVICES	463,322	489,553	489,553	591,431
BOARD OF EDUCATION	46,400	49,700	49,700	49,853
OFFICE OF SUPERINTENDENT	200,017	193,376	193,376	288,578
OFFICE OF PRINCIPAL	801,012	944,052	978,263	939,003
FISCAL SERVICES	147,867	151,158	151,158	150,281
INTEREST EXPENSE	142,280	142,280	137,305	142,280
AUDITING SERVICES	6,950	6,950	6,950	7,575
OPERATION AND MAINTENANCE	1,285,774	1,350,085	1,387,028	1,406,990
STUDENT TRANSPORTATION SV	684,547	694,305	696,776	574,483
TRANSFERS TO OTHER FUNDS	1,173,216	1,079,625	1,079,625	1,088,625
SPECIAL EDUCATION PROGRAMS	556,151	439,850	425,032	582,805
SUPPORT PROGRAM	1,657,062	1,825,870	1,909,016	598,843
SPEECH SERVICES	30,482	31,737	219	0
SU ASSESSMENTS SPED	220,902	230,985	230,985	213,541
ENGLISH LANGUAGE LEARNERS	1,072	5,160	14,707	0
CO-CURRICULAR ACTIVITIES	826,221	740,954	716,504	714,126
<b>TOTAL EXPENSES</b>	<b>\$15,213,846</b>	<b>\$15,357,176</b>	<b>\$15,440,130</b>	<b>\$14,305,831</b>

# U-32-SUMMARY OF BUDGET CHANGES- FY 2017 VERSUS FY 2018

## U-32 Budget FY2017-2018 CHANGE SUMMARY

	BUDGET 2017	Final INCREASE (DECREASE)	ENTIRE BUDGET % CHANGE	BUDGET 2018
<b>SALARIES AND BENEFITS</b>				
<b><u>Negotiated Items</u></b>				
Salary Estimate		\$146,290	0.95%	
Health Insurance @ 0% Increase with current coverage		\$40,997	0.27%	
Miscellaneous Benefit Changes		\$12,675	0.08%	
<b>SUBTOTAL NEGOTIATED ITEMS</b>		<b>\$199,962</b>	<b>1.30%</b>	
<b><u>Other Staffing Changes-Fy 16-17 Unless Noted</u></b>				
Salary & Benefit Update		\$19,525	0.13%	
Addl Math Support		\$12,000	0.08%	
Vermont Teachers Retirement Assessment		-\$9,167	-0.06%	
Special Education Additional positions-1:1 Paraeducators & Substitutes FY17-18		\$138,081	0.90% *See Revenues Below	
Operation of Plant Staffing Changes -FY17-18		-\$43,184	-0.28%	
Position Reductions FY17-18		-\$310,795	-2.02% ***See Revenues Below	
<b>SUBTOTAL OTHER STAFFING CHANGES</b>		<b>-\$193,540</b>	<b>-1.26%</b>	
<b>TOTAL SALARY &amp; BENEFITS</b>	<b>\$8,883,664</b>	<b>\$6,422</b>	<b>0.04%</b>	<b>\$8,890,086</b>
<b><u>NONSALARY ITEMS</u></b>				
Other Instructional & Support Programs-School Wide		\$46,766	0.30%	
Other Instructional Teen Program and Adult		\$14,000	0.09%	
Special Education Program-Tuition & Contract Services		-\$1,198,422	-7.80% *See Revenues Below	
Special Education Program-WCSU-RIF		-\$28,605	-0.19%	
School Operations		\$20,798	0.14%	
WCSU Assessments-Final		\$34,733	0.23%	
Technical Education Tuition		\$34,385	0.22%	
Technology Services-Repairs & Equipment-from Capital Fund		\$129,400	0.84%	
Student Transportation Services		-\$119,822	-0.78% **See Revenues Below	
<b>TOTAL NONSALARY-w/o OTHER ITEMS</b>	<b>\$5,424,944</b>	<b>-\$1,066,767</b>	<b>-6.95%</b>	<b>\$4,358,177</b>
<b>SUBTOTAL BASE BUDGET INCREASE</b>	<b>\$14,308,608</b>	<b>-\$1,060,345</b>	<b>-6.90%</b>	<b>\$13,248,263</b>
<b><u>OTHER ITEMS</u></b>				
Debt Service-Bond Payment	\$620,568	\$0	0.00%	\$620,568
Capital Fund -Transfer	\$428,000	\$9,000	0.06%	\$437,000
<b>TOTAL OTHER ITEMS</b>	<b>\$1,048,568</b>	<b>\$9,000</b>	<b>0.06%</b>	<b>\$1,057,568</b>
<b>EXPENSE BUDGET TOTAL</b>	<b>\$15,357,176</b>	<b>-\$1,051,345</b>	<b>-6.85%</b>	<b>\$14,305,831</b>
<b>Revenues that Offset Expense Increases(Decreases):</b>				
Interest Income		-\$24,386	-0.16%	
Special Education Reimbursements		\$161,829	1.05%	
Special Education Reimbursements-WCSU		-\$1,425,929	-9.29% *See Expenses Above	
Transportation Aid-WCSU		-\$253,966	-1.65% **See Expenses Above	
Miscellaneous Income-Erate		\$9,346	0.06% ***See Expenses Above	
<b>Subtotal Revenues</b>		<b>-\$1,533,106</b>	<b>-9.98%</b>	
<b>Net Increase After Revenues that Offset Expense Increases (A)</b>		<b>\$481,761</b>	<b>3.14%</b>	
<b>Other Revenues that Impact Tax Increases:</b>				
Tuition Income( budget for 54 next year projected rateof \$16,888) +includes 2% rate increase		\$22,582	0.15%	
<b>Subtotal Revenues(B)</b>		<b>\$22,582</b>	<b>0.15%</b>	
<b>Total Tax Impact(A+B)</b>		<b>\$459,179</b>	<b>2.99%</b>	

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 2017-2018 DESCRIPTION	ACTUAL 2015-2016	BUDGET 2016-2017	CURRENT YEAR PROJECTED 2016-2017	BUDGET 2017-2018
<b>REVENUES</b>				
TUITION FROM INDIVIDUALS	32,294	16,470	0	16,888
TUITION FROM INDIVID & OTH SCHOOLS-PY	0	0	0	0
TUITION FROM OTH SCHOOLS	889,278	872,907	1,076,205	895,071
EARNINGS ON INVESTMENT	156,156	174,386	150,000	150,000
MISCELLANEOUS INC- PURCH DISC	5,529	5,400	5,400	5,400
MISCELLANEOUS INC-ATHLETICS	78,840	35,000	35,000	35,000
MISCELLANEOUS INC-PARKING	1,765	1,800	1,800	1,800
MISCELLANEOUS INC-DEPARTMENTS	70,098	16,625	16,625	16,625
MISCELLANEOUS INC -ERATE	1,664	12,000	12,000	21,346
MISCELLANEOUS INC-FACILITY USE	4,024	6,000	6,000	6,000
MISCELLANEOUS INC-PERF. ARTS.	23,239	13,600	13,600	13,600
MISCELLANEOUS INC-YEARBOOKS	11,686	12,000	12,000	12,000
MISCELLANEOUS INC-NET METERING	10,530	12,000	12,000	12,000
EDUCATION SPENDING REVENUES	11,986,787	12,138,934	12,138,934	12,587,524
STATE AID TECHNICAL CENTER	203,174	188,117	188,117	198,706
UNENROLLED RES TECH CTR	1,399	2,500	2,500	2,500
STATE TRANSPORTATION AID	248,384	248,966	248,966	0
DRIVER EDUCATION-REIMB.VT	7,787	5,000	5,000	5,000
HIGH SCHOOL COMPLETION & TECH CTR C	10,976	5,000	8,600	0
EDUCATION JOBS FUND ARRA	0	0	0	0
MISC-INC-SPECIAL EDUCATION & Excess Co	74,612	35,000	35,000	0
SPED MAINSTREAM BLOCK GRANT	261,995	269,473	269,473	0
SPECIAL EDUCATION EXPENDITURE REIMB	972,081	909,735	951,647	326,371
SPECIAL EDUCATION EXTRAORDINARY RE	229,180	376,263	376,263	0
<b>SUBTOTAL REVENUES</b>	<b>\$15,281,478</b>	<b>\$15,357,176</b>	<b>\$15,565,130</b>	<b>\$14,305,831</b>
FUND BALANCE	0	0	0	0
<b>TOTAL REVENUES</b>	<b>\$15,281,478</b>	<b>\$15,357,176</b>	<b>\$15,565,130</b>	<b>\$14,305,831</b>

## U-32 Expenditure Detail

### BUSINESS ED.

SALARIES	136,865	141,873	138,963	140,978
BENEFITS	26,262	28,711	28,469	28,649
TRAVEL	52	125	125	125
GENERAL SUPPLIES	1,230	2,000	2,000	2,000
BOOKS AND PERIODICALS	2,389	2,000	2,000	2,000
COMPUTER SOFTWARE	0	0	0	0

<b>TOTAL BUSINESS ED.</b>	<b>\$166,798</b>	<b>\$174,709</b>	<b>\$171,557</b>	<b>\$173,752</b>
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### DRIVER ED.

SALARIES	55,230	57,381	60,252	61,087
BENEFITS	5,454	5,638	5,873	5,976
REPAIRS AND MAINTENANCE	248	884	884	884
GENERAL SUPPLIES	0	475	475	475
GASOLINE	506	912	912	912

<b>TOTAL DRIVER ED.</b>	<b>\$61,438</b>	<b>\$65,290</b>	<b>\$68,396</b>	<b>\$69,334</b>
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### ENGLISH

SALARIES	597,700	618,629	608,154	591,004
BENEFITS	166,305	191,919	188,815	187,809
REPAIRS AND MAINTENANCE/PROF ED SVC	0	500	500	500
GENERAL SUPPLIES	446	2,500	2,500	2,500



<b>U-32 BUDGET 2017-2018</b>		<b>CURRENT YEAR</b>		
<b>DESCRIPTION</b>	<b>ACTUAL 2015-2016</b>	<b>BUDGET 2016-2017</b>	<b>PROJECTED 2016-2017</b>	<b>BUDGET 2017-2018</b>
BOOKS AND PERIODICALS	2,994	7,786	7,786	7,786
AUDIOVISUAL MATERIALS	54	1,500	1,500	1,500

<b>TOTAL ENGLISH</b>	<b>\$767,499</b>	<b>\$822,834</b>	<b>\$809,255</b>	<b>\$791,099</b>
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**ACTING, DANCE & VISUAL ARTS**

SALARIES	205,223	208,598	221,794	164,354
BENEFITS	84,603	82,499	90,954	65,302
REPAIRS AND MAINTENANCE/PROF ED SVC	1,495	4,050	4,050	4,050
GENERAL SUPPLIES	22,172	19,350	19,350	19,350
BOOKS AND PERIODICALS	621	1,750	1,750	1,750

<b>TOTAL ACTING, DANCE &amp; VISUAL ARTS</b>	<b>\$314,114</b>	<b>\$316,247</b>	<b>\$337,898</b>	<b>\$254,806</b>
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**FOREIGN LANGUAGE**

SALARIES	351,521	358,144	360,030	367,214
BENEFITS	47,840	54,977	56,206	56,906
GENERAL SUPPLIES	1,300	1,800	1,800	1,800
BOOKS AND PERIODICALS	453	4,102	4,102	4,102
AUDIOVISUAL MATERIALS	0	0	0	0
EQUIPMENT	0	0	0	0

<b>TOTAL FOREIGN LANGUAGE</b>	<b>\$401,114</b>	<b>\$419,023</b>	<b>\$422,138</b>	<b>\$430,022</b>
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**TECHNOLOGY ED .**

SALARIES	114,729	131,888	120,229	65,525
BENEFITS	48,895	53,013	52,070	26,502
REPAIRS AND MAINTENANCE	2,498	3,060	3,060	3,060
GENERAL SUPPLIES	15,228	14,892	14,892	14,892
BOOKS AND PERIODICALS	176	306	306	306
COMPUTER SOFTWARE	150	0	0	0
EQUIPMENT	3,155	5,000	5,000	5,000

<b>TOTAL TECHNOLOGY ED.</b>	<b>\$184,831</b>	<b>\$208,159</b>	<b>\$195,557</b>	<b>\$115,285</b>
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**LIVING ARTS**

SALARIES	55,597	54,629	52,910	61,562
BENEFITS	16,414	18,569	17,496	18,074
REPAIRS AND MAINTENANCE/PROF ED SVC	0	500	500	500
GENERAL SUPPLIES	6,280	6,100	6,100	6,100
BOOKS AND PERIODICALS	238	0	0	0

<b>TOTAL LIVING ARTS</b>	<b>\$78,529</b>	<b>\$79,798</b>	<b>\$77,006</b>	<b>\$86,236</b>
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**MUSIC**

SALARIES	179,049	176,489	165,610	168,032
BENEFITS	35,709	37,387	45,233	45,433
OTHER PROF SVCS/DUES & FEES	40,319	1,532	1,532	1,532
REPAIRS AND MAINTENANCE	4,325	5,866	5,866	5,866
GENERAL SUPPLIES	11,902	7,557	7,557	7,557
BOOKS AND PERIODICALS	4,806	5,800	5,800	5,800
COMPUTER SOFTWARE	1,803	0	0	0
EQUIPMENT	5,895	2,101	2,101	2,101

<b>TOTAL MUSIC</b>	<b>\$283,808</b>	<b>\$236,732</b>	<b>\$233,699</b>	<b>\$236,321</b>
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**PHYSICAL ED.**

SALARIES	292,573	300,404	302,926	305,879
BENEFITS	75,588	93,226	71,792	72,209
REPAIRS AND MAINTENANCE	5,335	4,377	4,377	4,377

				Final
U-32 BUDGET 2017-2018 DESCRIPTION	ACTUAL 2015-2016	BUDGET 2016-2017	CURRENT YEAR PROJECTED 2016-2017	BUDGET 2017-2018
GENERAL SUPPLIES	3,660	5,722	5,722	5,722
BOOKS AND PERIODICALS	27	283	283	283
COMPUTER SOFTWARE	0	0	0	0
EQUIPMENT	5,612	3,093	3,093	3,093
<b>TOTAL PHYSICAL ED.</b>	<b>\$382,795</b>	<b>\$407,105</b>	<b>\$388,193</b>	<b>\$391,563</b>
<b>MATHEMATICS</b>				
SALARIES	633,133	666,016	700,837	711,643
BENEFITS	189,792	204,619	198,742	220,324
GENERAL SUPPLIES	1,832	2,263	2,263	2,263
BOOKS AND PERIODICALS	6,778	1,786	1,786	1,786
COMPUTER SOFTWARE	278	0	0	0
<b>TOTAL MATHEMATICS</b>	<b>\$831,813</b>	<b>\$874,684</b>	<b>\$903,628</b>	<b>\$936,016</b>
<b>SCIENCE</b>				
SALARIES	688,272	689,434	692,134	651,311
BENEFITS	195,212	214,465	213,442	199,234
GENERAL SUPPLIES& REPAIRS	11,504	14,586	14,586	18,415
BOOKS AND PERIODICALS	1,675	312	312	300
AUDIOVISUAL MATERIALS/COMPUTER SOF	0	357	357	150
<b>TOTAL SCIENCE</b>	<b>\$896,663</b>	<b>\$919,154</b>	<b>\$920,831</b>	<b>\$869,410</b>
<b>SOCIAL STUDIES</b>				
SALARIES	451,137	488,958	469,092	479,501
BENEFITS	108,129	104,478	126,597	126,851
GENERAL SUPPLIES	1,053	2,200	2,200	2,200
BOOKS AND PERIODICALS	2,449	2,500	2,500	2,500
AUDIO/VISUAL MATERIALS	219	300	300	300
<b>TOTAL SOCIAL STUDIES</b>	<b>\$562,987</b>	<b>\$598,436</b>	<b>\$600,689</b>	<b>\$611,352</b>
<b>INSTRUCTIONAL-SCHOOLWIDE</b>				
SALARIES	164,569	178,235	165,296	180,761
BENEFITS	43,189	46,214	45,161	46,547
OPEB ASSESSMENT	0	0	0	0
TUITION REIMBURSEMENT	87,957	75,042	75,042	75,042
OTHER PROFESSIONAL SERVICES	0	39,000	0	37,000
TRAVEL	9,543	13,000	13,000	13,000
GENERAL SUPPLIES & PAPER & EQUIPMEN	56,763	25,300	25,300	33,300
BOOKS AND PERIODICALS	26,840	30,000	30,000	30,000
DUES & FEES	1,295	10,000	10,000	10,000
<b>TOTAL INSTRUCTIONAL-SCHOOLWIDE</b>	<b>\$390,156</b>	<b>\$416,791</b>	<b>\$363,799</b>	<b>\$425,650</b>
<b>OTHER INSTRUCTION-504</b>				
SALARIES	10,441	0	0	0
BENEFITS	799	0	0	0
OTHER PROF SVCS/TUITION TO OTHERS	415	5,000	5,000	11,000
GENERAL SUPPLIES	64	800	800	800
<b>TOTAL INSTRUCTION-504</b>	<b>\$11,719</b>	<b>\$5,800</b>	<b>\$5,800</b>	<b>\$11,800</b>
<b>OTHER INSTRUCTIONAL PROGRAMS</b>				
BRANCHING OUT PROGRAM-PROF SALARY	34,516	30,244	57,708	58,505
BRANCHING OUT PROGRAM-BENEFITS	3,046	2,989	5,090	5,339

U-32 BUDGET 2017-2018		CURRENT YEAR		
DESCRIPTION	ACTUAL 2015-2016	BUDGET 2016-2017	PROJECTED 2016-2017	BUDGET 2017-2018
BRANCHING OUT PROGRAM-SUPPLIES/PRO	19,873	20,000	10,000	10,000
OTHER PROF SVCS-VTVLC/ADULTDIPLPRO	32,739	20,000	20,000	34,000
OTHER PROF SVCS-VYCC	123,180	0	0	0
TUITION TO OTH SCH-TECH. EDUCATION P	203,174	188,110	188,110	198,706
TUITION TO OTHER SCHOOLS-TECH CTR	103,417	95,788	95,788	119,576
<b>TOTAL OTH INSTRUCTIONAL PROGRAMS</b>	<b>\$519,945</b>	<b>\$357,131</b>	<b>\$376,696</b>	<b>\$426,127</b>
<b>MIDDLESCHOOL PROGRAMS</b>				
GENERAL SUPPLIES	11,334	13,096	13,096	13,096
BOOKS AND PERIODICALS	3,720	4,384	4,384	4,384
<b>TOTAL MIDDLESCHOOL PROGRAMS</b>	<b>\$15,054</b>	<b>\$17,480</b>	<b>\$17,480</b>	<b>\$17,480</b>
<b>INSTRUCTIONAL &amp; SUPPORT SVCS-ARRA</b>				
SALARIES-INSTRUCTL & SUPPORT SVCS	0	0	0	0
<b>TOTAL INSTRL &amp; SUPPORT SVCS-ARRA</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>GUIDANCE SERVICES</b>				
SALARIES	443,491	459,625	455,780	462,617
BENEFITS	135,206	150,459	134,930	136,563
OTHER PROFESSIONAL SERVICES	1,385	7,700	7,700	7,700
TRAVEL	584	1,125	1,125	1,125
GENERAL SUPPLIES	20,274	8,550	20,388	23,550
BOOKS AND PERIODICALS	411	410	410	410
COMPUTER SOFTWARE	2,804	0	0	0
EQUIPMENT	0	0	0	0
<b>TOTAL GUIDANCE SERVICES</b>	<b>\$604,155</b>	<b>\$627,869</b>	<b>\$620,333</b>	<b>\$631,965</b>
<b>HEALTH SERVICES</b>				
SALARIES	89,490	92,925	92,902	94,254
BENEFITS	28,694	29,231	30,321	30,457
GENERAL SUPPLIES	1,104	2,000	2,000	2,000
<b>TOTAL HEALTH SERVICES</b>	<b>\$119,288</b>	<b>\$124,156</b>	<b>\$125,223</b>	<b>\$126,711</b>
<b>CURRICULUM SERVICES</b>				
SALARIES	69,486	25,607	35,000	35,525
BENEFITS	8,910	2,123	2,965	2,952
SUPERVISORY UNION SVCS-CURRICULUM	66,569	68,923	68,923	77,774
<b>TOTAL CURRICULUM SERVICES</b>	<b>\$144,965</b>	<b>\$96,653</b>	<b>\$106,888</b>	<b>\$116,251</b>
<b>MEDIA SERVICE</b>				
SALARIES	0	0	0	0
BENEFITS	0	0	0	0
REPAIRS AND MAINTENANCE	372	0	0	0
RENTALS AND LEASES-XEROX	0	0	0	0
GENERAL SUPPLIES	673	0	0	0
GENERAL SUPPLIES-PAPER-ENT SCH	12,440	0	0	0
AUDIOVISUAL MATERIALS	200	0	0	0
EQUIPMENT	5,215	0	0	0
<b>TOTAL MEDIA SERVICE</b>	<b>\$18,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>SCHOOL LIBRARY SERVICES</b>				
SALARIES	142,188	134,239	152,397	156,181
BENEFITS	36,768	35,781	33,005	33,463

<b>U-32</b>		<b>CURRENT YEAR</b>		
<b>BUDGET 2017-2018</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>
<b>DESCRIPTION</b>	<b>2015-2016</b>	<b>2016-2017</b>	<b>2016-2017</b>	<b>2017-2018</b>
REPAIRS AND MAINTENANCE & PROF SVCS	0	3,621	3,621	3,000
GENERAL SUPPLIES-incl new program	2,621	2,150	2,150	3,650
BOOKS AND PERIODICALS	26,746	27,294	27,294	27,923
AUDIOVISUAL MATERIALS	2,753	6,600	6,600	2,000
COMPUTER SOFTWARE	2,924	0	0	0
EQUIPMENT	0	3,800	3,800	10,021
<b>TOTAL SCHOOL LIBRARY SERVICES</b>	<b>\$214,000</b>	<b>\$213,485</b>	<b>\$228,867</b>	<b>\$236,238</b>

#### **TECHNOLOGY SERVICES**

SUPERVISORY UNION SVCS-TECHNOLOGY	170,409	163,748	163,748	0
SUPERVISORY UN -NETWORK SUPP& ADM	100,304	102,782	102,782	295,413
RENTALS& LEASES-COPIER	29,140	30,600	30,600	30,600
REPAIRS AND MAINTENANCE	7,068	600	600	13,000
COMMUNICATIONS	37,403	32,000	32,000	54,000
TRAVEL	0	0	0	0
GENERAL SUPPLIES	14,993	15,000	15,000	15,000
COMPUTER SOFTWARE	46,674	72,823	72,823	22,418
EQUIPMENT	57,331	72,000	72,000	161,000

<b>TOTAL TECHNOLOGY SERVICES</b>	<b>\$463,322</b>	<b>\$489,553</b>	<b>\$489,553</b>	<b>\$591,431</b>
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#### **BOARD OF EDUCATION**

SALARIES	10,125	9,475	9,475	9,617
BENEFITS	753	725	725	736
PROFESSIONAL EDUC & OTH PROF SVCS	7,260	8,000	8,000	8,000
LEGAL SERVICES	8,756	8,400	8,400	8,400
ADVERTISING	3,591	7,500	7,500	7,500
BINDING AND PRINTING & ANNUAL MTG	819	3,400	3,400	3,400
SUPPLIES & MEETINGS	5,603	3,000	3,000	3,000
DUES & FEES	9,493	9,200	9,200	9,200
<b>TOTAL BOARD OF EDUCATION</b>	<b>\$46,400</b>	<b>\$49,700</b>	<b>\$49,700</b>	<b>\$49,853</b>

#### **OFFICE OF SUPERINTENDENT**

SUPERVISORY UNION SVCS-SUPERINTEND	198,017	191,376	191,376	288,578
SHARED SERVICES-CRIMINAL REGISTRY	2,000	2,000	2,000	0
<b>TOTAL OFFICE OF SUPERINTENDENT</b>	<b>\$200,017</b>	<b>\$193,376</b>	<b>\$193,376</b>	<b>\$288,578</b>

#### **OFFICE OF PRINCIPAL**

SALARIES	547,540	649,903	645,782	615,884
BENEFITS	182,104	215,549	253,881	244,519
TUITION REIMBURSEMENT	15,011	15,500	15,500	15,500
OTH PROFESSL SVC & SECURITY & MEMBE	7,344	17,500	17,500	17,500
COMMUNICATIONS -POSTAGE	10,723	12,000	12,000	12,000
PRINTING AND BINDING	3,327	3,400	3,400	3,400
TRAVEL	6,063	2,800	2,800	2,800
GENERAL SUPPL-CURRICULUM,RECOG, BC	13,392	13,000	13,000	13,000
GENERAL SUPPLIES-GRADUATION	7,016	8,000	8,000	8,000
GENERAL SUPPLIES-MIDDLESCHOOL	653	2,600	2,600	2,600
BOOKS AND PERIODICALS	1,323	800	800	800
SOFTWARE & EQUIPMENT	2,990	0	0	0
DUES AND FEES	3,526	3,000	3,000	3,000
<b>TOTAL OFFICE OF PRINCIPAL</b>	<b>\$801,012</b>	<b>\$944,052</b>	<b>\$978,263</b>	<b>\$939,003</b>

#### **FISCAL SERVICES**

SUPERVISORY UNION SVCS	147,867	151,158	151,158	150,281
<b>TOTAL FISCAL SERVICES</b>	<b>\$147,867</b>	<b>\$151,158</b>	<b>\$151,158</b>	<b>\$150,281</b>

U-32 BUDGET 2017-2018 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2015-2016	BUDGET 2016-2017	PROJECTED 2016-2017	BUDGET 2017-2018
<b>INTEREST EXPENSE</b>				
INTEREST EXPENSE-REVENUE ANTIC LOAN	142,280	142,280	137,305	142,280
<b>TOTAL INTEREST EXPENSE</b>	<b>\$142,280</b>	<b>\$142,280</b>	<b>\$137,305</b>	<b>\$142,280</b>
<b>AUDITING SERVICES</b>				
AUDIT SERVICES	6,950	6,950	6,950	7,575
<b>TOTAL AUDITING SERVICES</b>	<b>\$6,950</b>	<b>\$6,950</b>	<b>\$6,950</b>	<b>\$7,575</b>
<b>OPERATION AND MAINTENANCE</b>				
SALARIES	592,039	599,529	633,787	613,855
BENEFITS	202,472	216,854	219,539	227,850
OTHER PROFESSIONAL SERVICES & SECUR	17,232	13,900	13,900	21,570
WATER AND SEWER	16,903	18,000	18,000	18,500
DISPOSAL SERVICES	8,332	8,000	8,000	8,700
SNOW PLOWING & SANDING	7,188	16,500	16,500	18,000
REPAIRS AND MAINTENANCE	78,457	51,000	51,000	49,300
RENTAL OF EQUIPMENT	1,606	1,000	1,000	2,500
PROPERTY INSURANCE	49,474	49,474	49,474	53,000
COMMUNICATIONS	0	0	0	500
GENERAL SUPPLIES	43,190	60,000	60,000	81,715
ELECTRICITY	169,679	193,000	193,000	182,000
BOTTLED GAS	702	2,100	2,100	1,500
OIL	25,557	25,000	25,000	32,000
GASOLINE	2,170	4,728	4,728	6,000
WOOD CHIPS	69,996	85,000	85,000	82,000
EQUIPMENT	777	6,000	6,000	8,000
<b>TOTAL OPERATION AND MAINTENANCE</b>	<b>\$1,285,774</b>	<b>\$1,350,085</b>	<b>\$1,387,028</b>	<b>\$1,406,990</b>
<b>STUDENT TRANSPORTATION SV</b>				
STUDENT TRANSP-PURCH SVC	610,312	623,686	623,686	549,678
STUDENT TRANSP-TECH CENTER	8,451	6,129	8,600	0
STUDENT TRANSP-OTHER	40,860	41,940	41,940	0
STUDENT TRANSP-FIELD TRIPS	24,924	22,550	22,550	24,805
<b>TOTAL STUDENT TRANSPORTATION SV</b>	<b>\$684,547</b>	<b>\$694,305</b>	<b>\$696,776</b>	<b>\$574,483</b>
<b>TRANSFERS TO OTHER FUNDS</b>				
INTEREST-BONDS	115,028	15,568	15,568	15,568
PRINCIPAL-BONDS	605,000	605,000	605,000	605,000
TRANSFER TO FOOD PROGRAM	81,615	31,057	31,057	31,057
TRANSFER TO CAPITAL FUND	371,573	428,000	428,000	437,000
<b>TOTAL TRANSFERS TO OTHER FUNDS</b>	<b>\$1,173,216</b>	<b>\$1,079,625</b>	<b>\$1,079,625</b>	<b>\$1,088,625</b>
<b>SPECIAL EDUCATION PROGRAMS</b>				
SALARIES	352,341	295,774	294,222	380,359
BENEFITS & MISC EXP	203,810	144,076	130,810	202,446
<b>TOTAL SPECIAL EDUCATION PROGRAMS</b>	<b>\$556,151</b>	<b>\$439,850</b>	<b>\$425,032</b>	<b>\$582,805</b>
<b>SUPPORT PROGRAM</b>				
SU SHARED SERVICES	1,657,062	1,825,870	1,909,016	598,843
<b>TOTAL SUPPORT PROGRAM</b>	<b>\$1,657,062</b>	<b>\$1,825,870</b>	<b>\$1,909,016</b>	<b>\$598,843</b>
<b>SPEECH SERVICES</b>				
SALARIES	26,248	27,384	0	0
BENEFITS	4,234	4,353	219	0
<b>TOTAL SPEECH SERVICES</b>	<b>\$30,482</b>	<b>\$31,737</b>	<b>\$219</b>	<b>\$0</b>

U-32 BUDGET 2017-2018 DESCRIPTION	CURRENT YEAR			BUDGET 2017-2018
	ACTUAL 2015-2016	BUDGET 2016-2017	PROJECTED 2016-2017	

#### SU ASSESSMENTS SPED

SUPERVISORY UNION SVCS-SPED	220,902	230,985	230,985	213,541
<b>TOTAL SU ASSESSMENTS</b>	<b>\$220,902</b>	<b>\$230,985</b>	<b>\$230,985</b>	<b>\$213,541</b>

#### ENGLISH LANGUAGE LEARNERS

SALARIES	953	4,763	0	0
BENEFITS	119	397	33	0
SHARED SU SVCS-ELL	0	0	14,674	0
<b>TOTAL ENGLISH LANGUAGE LEARNERS</b>	<b>\$1,072</b>	<b>\$5,160</b>	<b>\$14,707</b>	<b>\$0</b>

#### CO-CURRICULAR ACTIVITIES

CO-CURRICULAR PROGRAM	145,559	124,378	127,732	131,236
HIGH SCHOOL SPORTS	544,204	430,851	414,856	410,237
MIDDLE SCHOOL SPORTS	93,251	123,545	111,736	110,473
STUDENT TRANSP-COCURRICULAR	93	200	200	200
STUDENT TRANSP-HS SPORTS	34,055	46,610	46,610	46,610
STUDENT TRANSP-MS SPORTS	9,059	15,370	15,370	15,370

<b>TOTAL CO-CURRICULAR ACTIVITIES</b>	<b>\$826,221</b>	<b>\$740,954</b>	<b>\$716,504</b>	<b>\$714,126</b>
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<b>TOTAL EXPENSES</b>	<b>\$15,213,846</b> 13.49%	<b>\$15,357,176</b> 3.02%	<b>\$15,440,130</b> 1.49%	<b>\$14,305,831</b> -6.85%
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<b>SURPLUS(DEFICIT)</b>	<b>\$67,632</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>
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## Treasurer's Report

Title 16 V.S.A., Section 706j(3) mandates the election of a treasurer for union school districts.

The citizens of Berlin, Calais, East Montpelier, Middlesex and Worcester must elect a Treasurer and approve a budget for the ensuing fiscal year. The financial dictates of the voters are carried out by the Washington Central

Supervisory Union Business Office.

The Union 32 School District's financial records have been maintained in an appropriate and satisfactory manner. The Treasurer's report is submitted in accordance with Section 706q of the same statute.

Respectfully Submitted,  
Mary Ormsby



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

Preliminary

		U032		Property dollar equivalent yield	Homestead tax rate per \$10,076 of spending per equalized pupil
District: <b>U-32 UHSD</b>		Washington Central		10,076	1.00
County: <b>Washington</b>				11,875	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2015	FY2016	FY2017	FY2018
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$14,833,463	\$14,915,715	\$15,357,176	\$14,305,831
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	<b>Adopted or warned union district budget plus articles</b>	<b>\$14,833,463</b>	<b>\$14,915,715</b>	<b>\$15,357,176</b>	<b>\$14,305,831</b>
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-
6.	<b>Total Union Budget</b>	<b>\$14,833,463</b>	<b>\$14,915,715</b>	<b>\$15,357,176</b>	<b>\$14,305,831</b>
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$3,263,795	\$2,725,754	\$3,030,125	\$1,519,601
10.	<b>Total offsetting union revenues</b>	<b>\$3,263,795</b>	<b>\$2,725,754</b>	<b>\$3,030,125</b>	<b>\$1,519,601</b>
11.	<b>Education Spending</b>	<b>\$11,569,668</b>	<b>\$12,189,961</b>	<b>\$12,327,051</b>	<b>\$12,786,230</b>
12.	U-32 UHSD equalized pupils	747.94	757.28	755.33	736.15
13.	<b>Education Spending per Equalized Pupil</b>	<b>\$15,468.71</b>	<b>\$16,097.03</b>	<b>\$16,320.09</b>	<b>\$17,369.06</b>
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	\$958.53	\$950.81	\$821.59	\$843
15.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	\$12.16	\$36.04	\$35
16.	<i>minus</i> 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)	-	-	-	-
17.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	-	-	\$11
22.	Excess spending threshold	threshold = \$16,166	threshold = \$17,103	Allowable growth	threshold = \$17,386
23.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	\$16,166.00	\$17,103.00	\$16,320.85	\$17,386.00
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$15,469	\$16,097	\$16,320	<b>\$17,369.06</b>
25.	Union spending adjustment (minimum of 100%)	166.599% based on \$9,285	170.177% based on \$9,285	168.231% based on yield \$9,701	172.381% based on yield \$10,076
26.	Anticipated equalized union homestead tax rate to be prorated [\$17,369.06 ÷ (\$10,076.00 × 2.00%)]	\$1.6327 based on \$0.94	\$1.6848 based on \$0.98	\$1.6823 based on \$1.00	<b>\$1.7238</b> based on \$1.00
<b>Prorated homestead union tax rates for members of U-32 UHSD</b>		<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
T019	Berlin	0.8887	0.9423	0.9377	0.9090 52.73%
T039	Calais	0.8381	0.8665	0.8706	0.9217 53.47%
T065	East Montpelier	0.8296	0.9116	0.9169	0.9348 54.23%
T124	Middlesex	0.7354	0.7378	0.7192	0.7419 43.04%
T254	Worcester	0.8518	0.8210	0.8003	0.8476 49.17%
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
27.	Anticipated income cap percent to be prorated from U-32 UHSD [(17,369.06 ÷ \$11,875) × 2.00%]	3.00% based on 1.80%	3.06% based on 1.80%	3.00% based on 2.00%	<b>2.93%</b> based on 2.00%
<b>Prorated union income cap percentage for members of U-32 UHSD</b>		<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>FY2018</b>
T019	Berlin	1.63%	1.71%	1.67%	1.54% 52.73%
T039	Calais	1.54%	1.57%	1.55%	1.57% 53.47%
T065	East Montpelier	1.52%	1.66%	1.64%	1.59% 54.23%
T124	Middlesex	1.35%	1.34%	1.28%	1.26% 43.04%
T254	Worcester	1.57%	1.49%	1.43%	1.44% 49.17%
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. New and updated data will likely change the proposed property and the income yields and perhaps the non-residential rate.  
- 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%.

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## WCSU Central Office Budget and U-32 Middle/High School Share

The Central Office budget is paid for by all the member schools, and appears in each school's budget. Each school's share is determined by its enrollment. Using the enrollment, the allocation for U-32 is 45.4% for FY 2017-2018. The total assessment for U-32 is \$1,033,163 which is an increase of \$34,733 over 2016-2017. The increase of \$34,733 represents a 0.23% increase to the U-32 budget. The full budget detail is available from the WCSU Central Office.

### **Summary of Services Received From WCSU Central Office:**

#### **Function & Services (not an exclusive list)**

**Administration Services**- SU leadership, planning & coordination; background checks; contract administration; legal issues; legislation; school quality standards; SU calendar; oversight of teacher and principal evaluation; new required accounting & software standards.

U-32 share is \$296,153

**Curriculum Services**- Curriculum planning, implementing and evaluating; technology integration; state and local assessments planning and results reporting; job-embedded professional development across the SU; grant writing.

U-32 share is \$77,774



**Technology Services**- Technology planning; supervision of tech staff; network administration and support; SU wide purchases; system development and implementation; and integration of technology into SU operations are included in this total. U-32 share is \$295,414

**Fiscal Services**- Budget development for all schools; monthly financial reports; accounts payable, purchase orders; payroll and benefits; SU wide bidding; investments and loans; bus contract; oversight of audits, food services, Community Connections and all grants.

U-32 share is \$150,281

**Student Special Services**- Oversight, planning, implementation, tracking and funding of all students with disabilities PreK-12 plus homeschoolers, private school students and homeless students, special education summer programs and evaluation team are included in this total.

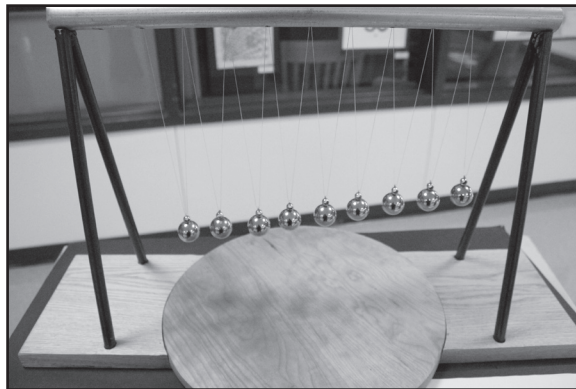
U-32 share is \$213,541

**Shared Special Education** – All Special Education costs are included in the WCSU Budget (except paraeducators.)

U-32 share is \$627,448

**Shared Student Transportation** – All student transportation costs to/from school are included in the WCSU Budget.

U-32 share is \$549,678



Nathan Lavigne