



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 2014-2015

BUDGET VOTE:
Tuesday, March 4, 2014
By Australian Ballot
in each town polling place.

BUDGET INFORMATION MEETING:
Monday, March 3, 2014
U-32 Room 131
6:00 p.m.

Union District Officers

School Directors

Adrienne Magida,
223-8672 - *Middlesex*
Conrad Smith, Vice Chair
229-4587 - *Calais*
Emily Goyette, Clerk
223-1867 - *East Montpelier*

Katie Winkeljohn,
223-2748 - *Worcester*
Kari Bradley,
223-2199 - *East Montpelier*
Michael Law,
223-6861 - *Berlin*
Jonathan Goddard,
223-7876 - *Berlin*

Clerk
Mary Ormsby
Treasurer
Mary Ormsby

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Directors' Report On Proposed 2014-2015 Budget

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

This was the most difficult year for building the U-32 budget in recent years. While our fixed expenses – such as negotiated salaries, benefits, and transportation costs (that make up about 70 percent of our budget) rose modestly, our student enrollment, specifically incoming middle school students, continues to decline. The number of pupils on which funding from the state is based has declined significantly, and the amount the state reimburses the district per pupil decreases each year. The last of our ARRA federal funding was used up in the 2013-2014 year.

Based on an Agency of Education estimated

statewide 3.8% increase in school spending, the statewide property tax is expected (at this writing in mid-January) to increase by 7 cents (the increase was 2 cents last year). Given the decrease in revenues and increase in taxes on the state level, the board was faced with making very hard choices this year to keep our budget affordable to the residents of our five communities.

The final proposed budget amount is \$14,833,463, an increase in expenses of 5.19 percent over this year's budget. However, due to revenues that offset expense increases, including the use of \$200,000 from the fund balance, the total tax impact will be a 3.23% increase.

Here are the anticipated impacts of *the high school budget only* on local residential tax rates, rounded to the nearest cent. Tax changes vary by town because towns send different numbers of students to the high school, and expenses are divided according to the number of students from each town.

- Berlin – 2-cent increase
- Calais – 3-cent increase
- East Montpelier – 5-cent increase
- Middlesex – 1-cent decrease
- Worcester – 1-cent increase



Dakotah Badger, grade 12

continued on page 4

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 4, 2014, 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 Town Hall in Gospel Hollow – 7:00 A.M. - 7:00 P.M.
- U-32 in East Montpelier – 7:00 A.M. – 7:00 P.M.
- Rumney Memorial School in Middlesex – 10:00 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 the U-32, Room 131 at 6:00 P.M. on Monday, March 3, 2014 to provide information on the articles to be voted by Australian Ballot at the municipalities’ respective Town Meetings on Tuesday, March 4, 2014.

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 Union High School District No. 32 adopt a budget of \$14,833,463.00 for the 2014–2015 school 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, 2014 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 by issuance of bonds and notes, not in excess of anticipated revenue for the school year?

Mary Ormsby, Clerk

SCHOOL DIRECTORS

Adrienne Magida, Chair (Middlesex)

Conrad Smith, Vice Chair (Calais)

Emily Goyette, Clerk (East Montpelier)

Katie Winkeljohn, (Worcester)

Kari Bradley, (East Montpelier)

Michael Law (Berlin)

Jonathan Goddard, (Berlin)

Directors' Budget Report

continued from page 2

To determine the total tax rate in your town, other factors must be considered. They include your local elementary school budget's impact, the state education tax rate, and the common level of appraisal (which is used for consistent appraisals across the state). Here are the total impacts of all factors on local residential tax rates (based on the best estimates we have at the moment):

- Berlin – 10-cent increase
- Calais – 24-cent increase
- East Montpelier – 17-cent increase
- Middlesex – 15-cent increase
- Worcester – 17-cent increase

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 the wealthiest homeowners do not have their school taxes adjusted this way.



Wesley Amedon, grade 12

We know the budget we are presenting will not be to everyone's liking. At the budget forums we held in December and January, some people urged us to spend more. Others said we should spend less. Some of the specific decisions we made concerning staff and program changes were seen as harsh. Other decisions were seen as not bold enough. Overall, the decisions made were driven by enrollment.

The most significant cut was the elimination of one of the three middle school cores. We did, however, add an additional teacher to each of the two remaining cores to improve their student-teacher ratio. We also eliminated one-half of the

middle school librarian's position. We opted to replace the after-school program run by Community Connections with one run in-house.

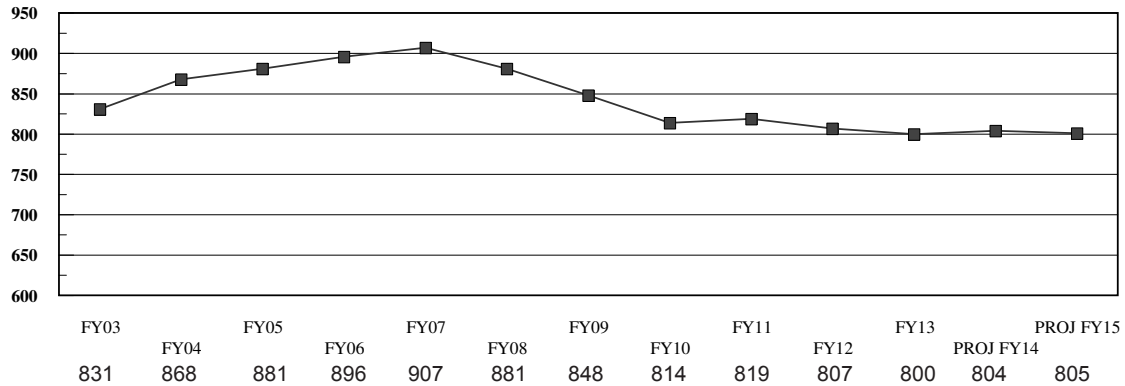
We also made a few additions to the budget. We added a full-time 9th grade Math Strategies teacher. We also added two half-time positions: one to support our 47 students who are taking on-line courses and one to double the size of the very popular Pilot program. Another budget addition that should be noted was the decision to increase funding to the food service program by \$11,000.

We wish we could say that the difficult funding challenges are behind us; however we don't see any relief in the foreseeable future. We will continue to face tough choices in the coming years. The U-32 Finance Committee is in the process of establishing a multi-year budgeting procedure to allow us to be better prepared for each budgeting season. We do this now with our capital budget and it has served us very well in maintaining our facility and equipment in a timely and balanced manner. 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 hope that you are too.

The U-32 budget informational meeting will be held at U-32 on Monday, March 3rd at 6 p.m. Come with questions. We are happy to explain the work we've done in preparing this budget.

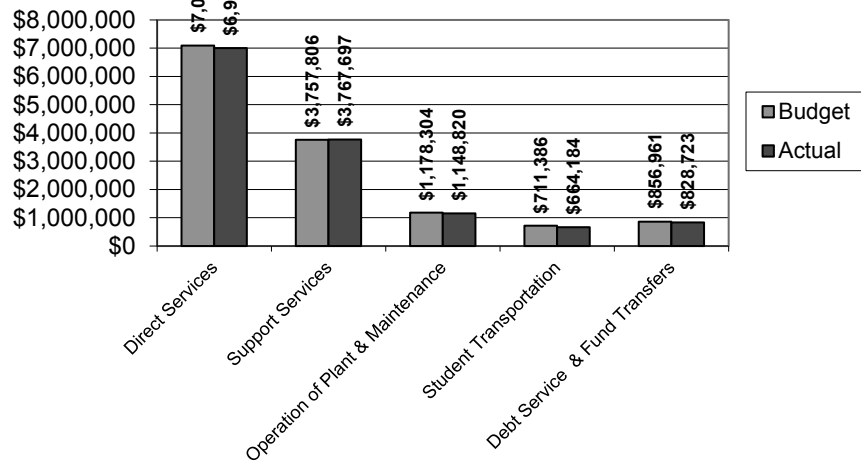


U-32 Total Enrollment FY2003-FY2015



Wesley Amedon, grade 12

Function Analysis-U-32 School District Budget to Actual



U-32 Fund Balance Summary Projected FY 2013-14

U-32 FUND BALANCE SUMMARY

PROJECTED FY 2013-2014

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/13

\$1,089,193

CURRENT YEAR PROJECTIONS:

REVENUE CHANGES:

| | |
|----------------------|------------|
| Interest Income | \$19,432 |
| Tuition Income | (\$20,663) |
| Special Education | \$177,868 |
| Miscellaneous Income | \$23,880 |

TOTAL REVENUE CHANGES

\$200,517

EXPENSE CHANGES:

| | |
|--------------------------------------|-------------|
| Staffing Changes-Salaries & Benefits | \$88,313 |
| Special Education | (\$144,632) |
| Miscellaneous Expense | (\$37,308) |
| Interest Expense | (\$19,432) |

TOTAL EXPENSE CHANGES

(\$113,059)

RESERVED FOR BUDGETS (FY14 & FY15)

(\$510,337)

PROJECTED 6/30/14

\$666,314



A tenth grade Tech/Design student works in the studio.

| U-32 BUDGET SUMMARY | ACTUAL 2012-2013 | BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|-----------------------------------|---------------------|---------------------|------------------------|---------------------|
| REVENUES | | | | |
| TUITION | 983,640 | 1,003,377 | 1,003,204 | 1,033,300 |
| INVESTMENT INCOME | 149,280 | 132,106 | 151,538 | 152,106 |
| EDUCATION SPENDING REVENUES | 11,138,135 | 11,114,177 | 11,114,177 | 11,569,668 |
| MISCELLANEOUS INCOME | 104,989 | 94,600 | 114,750 | 115,926 |
| STATE REVENUES-MISC | 224,239 | 216,399 | 214,616 | 252,011 |
| EDUCATION JOBS FUND ARRA | 95,930 | 92,337 | 92,337 | 0 |
| SPED MAINSTREAM BLOCK GRANT | 260,062 | 260,062 | 260,062 | 257,457 |
| SPECIAL EDUCATION INCOME | 901,845 | 970,016 | 991,300 | 1,252,994 |
| FUND BALANCE | 0 | 218,000 | 218,000 | 200,000 |
| SUBTOTAL REVENUES | \$13,858,120 | \$14,101,074 | \$14,159,984 | \$14,833,463 |
| EXPENSES | | | | |
| BUSINESS ED. | 147,622 | 159,229 | 159,130 | 153,864 |
| DRIVER ED. | 53,359 | 56,538 | 58,377 | 60,535 |
| ENGLISH | 737,721 | 771,801 | 725,345 | 729,715 |
| ACTING, DANCE & VISUAL ARTS | 288,369 | 303,146 | 272,532 | 276,050 |
| FOREIGN LANGUAGE | 310,030 | 345,666 | 339,317 | 352,500 |
| TECHNOLOGY ED . | 159,456 | 164,086 | 169,804 | 175,996 |
| LIVING ARTS | 55,206 | 57,105 | 56,301 | 58,325 |
| MUSIC | 195,446 | 200,031 | 205,132 | 212,544 |
| PHYSICAL ED. | 346,068 | 365,602 | 364,218 | 366,424 |
| MATHEMATICS | 730,326 | 771,050 | 775,383 | 798,577 |
| SCIENCE | 848,084 | 889,051 | 856,373 | 885,913 |
| SOCIAL STUDIES | 536,787 | 560,915 | 566,448 | 592,721 |
| INSTRUCTIONAL-SCHOOLWIDE | 444,611 | 454,265 | 448,771 | 422,814 |
| OTHER INSTRUCTION-504 | 1,130 | 2,781 | 2,781 | 2,837 |
| OTHER INSTRUCTIONAL PROGRAMS | 513,780 | 516,615 | 520,701 | 542,600 |
| INSTRUCTL PROG-ADVANCED PLACEMENT | 76,313 | 101,036 | 131,842 | 135,646 |
| MIDDLESCHOOL PROGRAMS | 14,985 | 18,926 | 18,926 | 19,305 |
| INSTRUCTIONAL & SUPPORT SVCS-ARRA | 0 | 0 | 0 | 0 |
| GUIDANCE SERVICES | 509,148 | 555,714 | 564,565 | 586,295 |
| HEALTH SERVICES | 122,241 | 133,372 | 133,504 | 138,506 |
| CURRICULUM SERVICES | 131,437 | 141,646 | 131,559 | 149,248 |
| MEDIA SERVICE | 90,303 | 95,992 | 95,530 | 100,007 |
| SCHOOL LIBRARY SERVICES | 259,539 | 270,654 | 267,270 | 276,432 |
| TECHNOLOGY SERVICES | 345,718 | 385,319 | 384,983 | 393,411 |
| BOARD OF EDUCATION | 41,578 | 55,692 | 55,692 | 56,602 |
| OFFICE OF SUPERINTENDENT | 164,843 | 188,210 | 190,210 | 188,628 |
| OFFICE OF PRINCIPAL | 827,751 | 855,735 | 836,793 | 874,259 |
| FISCAL SERVICES | 123,544 | 132,363 | 132,363 | 138,297 |
| INTEREST EXPENSE | 118,525 | 100,000 | 119,432 | 120,000 |
| AUDITING SERVICES | 4,500 | 4,700 | 4,700 | 5,200 |
| OPERATION AND MAINTENANCE | 1,148,818 | 1,176,667 | 1,179,196 | 1,249,087 |
| STUDENT TRANSPORTATION SV | 583,709 | 651,055 | 651,055 | 660,978 |
| TRANSFERS TO OTHER FUNDS | 878,723 | 870,572 | 870,572 | 979,981 |
| SPECIAL EDUCATION PROGRAMS | 1,520,819 | 1,654,417 | 1,608,222 | 1,870,367 |
| SUPPORT PROGRAM | 16,592 | 18,000 | 103,763 | 0 |
| SPEECH SERVICES | 108,592 | 113,571 | 112,098 | 116,220 |
| OCCUPATIONAL THERAPY SERVICES | 40,750 | 30,000 | 30,000 | 45,000 |
| PHYSICAL THERAPY & OTHER SERVICES | 1,363 | 10,000 | 10,000 | 20,235 |
| SPECIAL EDUCATION ADMINISTRATION | 139,028 | 140,522 | 139,543 | 144,182 |
| SPECIAL EDUCATION TRANSPORTATION | 27,273 | 47,380 | 47,380 | 40,000 |
| SU ASSESSMENTS SPED | 77,104 | 69,149 | 69,149 | 216,991 |
| ENGLISH LANGUAGE LEARNERS | 2,558 | 11,510 | 11,510 | 11,972 |
| CO-CURRICULAR ACTIVITIES | 662,249 | 650,991 | 635,673 | 665,201 |
| TOTAL EXPENSES | \$13,405,998 | \$14,101,074 | \$14,056,143 | \$14,833,463 |

| | | | |
|---|--|--------------|--------------|
| U 32 Cost per Equalized Pupils-Historical Trends: | | | |
| Local Education Spending - Per State Formula | | \$11,114,177 | \$11,569,668 |
| % Increase In Local Education Spending | | | 4.10% |
| U32 Equalized Pupils-Average Daily Membership | | 763.66 | 747.94 |
| | | | |
| Local Ed Spending Per Equalized Pupil | | \$14,554 | \$15,469 |
| % Increase In Spending Per Equalized Pupil | | | 6.29% |

U-32 Budget Summary

U-32-SUMMARY OF BUDGET CHANGES- FY 2014 VERSUS FY 2015

U-32 Budget FY2014-2015 CHANGE SUMMARY FINAL

SALARIES AND BENEFITS

Negotiated Items

| BUDGET 2014 | INCREASE (DECREASE) | ENTIRE BUDGET % CHANGE | BUDGET 2015 |
|--|------------------------|------------------------------|-------------|
| Salary Changes Incl Horizontal Estimate | \$296,702 | 2.10% | |
| Health Insurance @ 4.5% Increase with current coverage | \$11,851 | 0.08% | |
| Miscellaneous Benefit Changes | \$16,665 | 0.12% | |
| SUBTOTAL NEGOTIATED ITEMS | \$325,218 | 2.31% | |

Other Staffing Changes

| | | | |
|--|--------------------|---------------|--------------------|
| Retirement Salary and Benefit Savings-FY13-14 | (\$34,736) | -0.25% | |
| Staffing Changes-Payroll Salary and Benefits Update-FY13-14 | (\$45,555) | -0.32% | |
| Special Education Program Addl 1.0 FTE Paraeducator | \$48,987 | 0.35% | See Revenues Below |
| Online Class Support Addl .5FTE Professional | \$31,000 | 0.22% | |
| New Items-1.7FTE Prof(1 Math(9th), .5 Pilot, .2New Courses), FY MS Admin Asst, Curriculum, Weight Rm | \$116,900 | 0.83% | |
| Partial reduction of One Middleschool Core-3 FTE Prof (1 Core, 1 Math, 1 Case Mgr), 1FTE Para | (\$235,450) | -1.67% | See Revenues Below |
| Librarian (.5FTE Professional) | (\$31,075) | -0.22% | |
| Fine Arts(.1FTE Professional) Science(.1FTE Professional) | (\$12,430) | -0.09% | |
| SUBTOTAL OTHER STAFFING CHANGES | (\$162,359) | -1.15% | |

| | | | | |
|------------------------------------|--------------------|------------------|--------------|--------------------|
| TOTAL SALARY & BENEFITS | \$9,414,123 | \$162,859 | 1.15% | \$9,576,982 |
|------------------------------------|--------------------|------------------|--------------|--------------------|

NONSALARY ITEMS

| | | | |
|---|--------------------|------------------|--------------------|
| Other Instructional & Support Programs-Increase of 2% | \$28,453 | 0.20% | |
| Other Instructional Services-Mentor Coordinator | \$5,000 | 0.04% | |
| After School Program | (\$35,000) | -0.25% | |
| Special Education Program-Tuition, Occupational Thpy, Physical Thpy etc | \$279,858 | 1.98% | See Revenues Below |
| Technology Svcs-Admin, Support,Software Supplies, Equipment-Per Technology Plan | \$19,084 | 0.14% | |
| Technical Center Tuition-Estimate for Cost Increase | \$18,264 | 0.13% | |
| Auditing Services | \$500 | 0.00% | |
| Interest Expense | \$20,000 | 0.14% | See Revenues Below |
| Operation of Plant-Insurance, Electricity, Oil, Wood Chips | \$56,662 | 0.40% | See Revenues Below |
| WCSU Assessments-Final Budget Including Shared Services | \$57,377 | 0.41% | |
| Fund Transfer to Food Service | \$11,057 | 0.08% | |
| Student Transportation Services-Addl cost less Field Trip Savings | \$3,973 | 0.03% | |
| Student Transportation Services-Tech Center Bus | \$5,950 | 0.04% | See Revenues Below |
| TOTAL NONSALARY-w/o OTHER ITEMS | \$3,836,379 | \$471,178 | 3.34% |
| | | | \$4,307,557 |

| | | | | |
|--------------------------------------|---------------------|------------------|--------------|---------------------|
| SUBTOTAL BASE BUDGET INCREASE | \$13,250,502 | \$634,037 | 4.50% | \$13,884,539 |
|--------------------------------------|---------------------|------------------|--------------|---------------------|

OTHER ITEMS

| | | | | |
|---------------------------|------------------|-----------------|--------------|------------------|
| Debt Service-Bond Payment | \$716,572 | \$352 | 0.00% | \$716,924 |
| Capital Fund -Transfer | \$134,000 | \$98,000 | 0.69% | \$232,000 |
| TOTAL OTHER ITEMS | \$850,572 | \$98,352 | 0.70% | \$948,924 |

| | | | | |
|------------------------------|---------------------|------------------|--------------|---------------------|
| EXPENSE BUDGET TOTALS | \$14,101,074 | \$732,389 | 5.19% | \$14,833,463 |
|------------------------------|---------------------|------------------|--------------|---------------------|

Revenues that Offset Expense Increases:

| | | | |
|----------------------------------|--------------------|---------------|--|
| Special Education Reimbursements | (\$280,373) | -1.99% | |
| Interest Income | (\$20,000) | -0.14% | |
| Misc Income-Net Metering | (\$20,776) | -0.15% | |
| State Aid For Tech Center Bus | (\$5,950) | -0.04% | |
| Subtotal Revenues | (\$327,099) | -2.32% | |

| | | |
|--|------------------|--------------|
| Net Increase After Revenues that Offset Expense Increases (A) | \$405,290 | 2.87% |
|--|------------------|--------------|

Other Revenues that Impact Tax Increases:

| | | | |
|--|-----------------|--------------|--|
| Use of Fund Balance ARRA FY13-14 | \$92,337 | 0.65% | |
| Use of Fund Balance ARRA & Local-FY13-14 | \$218,000 | 1.55% | |
| Use of Fund Balance to Support Budget Increase FY14-15 | (\$200,000) | -1.42% | |
| Less Miscellaneous Income | \$949 | 0.01% | |
| Additional State Transportation Aid-Regular Busing | (\$31,162) | -0.22% | |
| Additional Tuition Income | (\$29,923) | -0.21% | |
| Subtotal Revenues(B) | \$50,201 | 0.36% | |

| | | |
|------------------------------|------------------|--------------|
| Total Tax Impact(A+B) | \$455,491 | 3.23% |
|------------------------------|------------------|--------------|

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

U-32 Revenue Detail

FINAL

| U-32 BUDGET 2014-2015 DESCRIPTION | ACTUAL 2012-2013 | CURRENT YEAR BUDGET 2013-2014 | PROJECTED 2013-2014 | BUDGET 2014-2015 |
|--|-----------------------------|--|--------------------------------|-----------------------------|
| REVENUES | | | | |
| TUITION FROM INDIVIDUALS | 72,462 | 58,168 | 29,506 | 30,391 |
| TUITION FROM INDIVID & OTH SCHOOLS-PY | 22,693 | 0 | 0 | 0 |
| TUITION FROM OTH SCHOOLS | 888,485 | 945,209 | 973,698 | 1,002,909 |
| EARNINGS ON INVESTMENT | 149,280 | 132,106 | 151,538 | 152,106 |
| MISCELLANEOUS INC- PURCH DISC | 4,872 | 4,000 | 5,250 | 5,250 |
| MISCELLANEOUS INC-GATE RECEIPTS | 18,828 | 20,000 | 20,000 | 20,000 |
| MISCELLANEOUS INC-PARKING | 1,210 | 2,000 | 1,300 | 1,300 |
| MISCELLANEOUS INC-DEPARTMENTS | 36,890 | 31,600 | 31,600 | 31,600 |
| MISCELLANEOUS INC -ERATE | 13,114 | 13,000 | 13,000 | 13,000 |
| MISCELLANEOUS INC-FACILITY USE | 3,667 | 4,000 | 4,000 | 4,000 |
| MISCELLANEOUS INC-PERF. ARTS. | 4,834 | 2,000 | 2,000 | 2,000 |
| MISCELLANEOUS INC-YEARBOOKS | 12,028 | 18,000 | 18,000 | 18,000 |
| MISCELLANEOUS INC-NET METERING | 9,546 | 0 | 19,600 | 20,776 |
| EDUCATION SPENDING REVENUES | 10,924,353 | 10,882,034 | 10,882,034 | 11,344,826 |
| STATE AID TECHNICAL CENTER | 213,782 | 232,143 | 232,143 | 224,842 |
| UNENROLLED RES TECH CTR | 6,371 | 0 | 0 | 0 |
| STATE TRANSPORTATION AID | 212,930 | 210,500 | 210,216 | 247,611 |
| DRIVER EDUCATION-REIMB.VT | 4,368 | 5,899 | 4,400 | 4,400 |
| HIGH SCHOOL COMPLETION & TECH CTR OTH | 570 | 0 | 0 | 0 |
| EDUCATION SPENDING REVENUES-ARRA | 0 | 0 | 0 | 0 |
| EDUCATION JOBS FUND ARRA | 95,930 | 92,337 | 92,337 | 0 |
| MISC INCOME-DRIVERS ED CAR | 0 | 0 | 0 | 0 |
| MISC-INC-SPECIAL EDUCATION & Excess Cost | 136,397 | 97,369 | 97,369 | 125,448 |
| SPED MAINSTREAM BLOCK GRANT | 260,062 | 260,062 | 260,062 | 257,457 |
| SPECIAL EDUCATION EXPENDITURE REIMB. | 765,448 | 872,647 | 893,931 | 901,748 |
| SPECIAL EDUCATION EXTRAORDINARY REIMB. | 0 | 0 | 0 | 225,798 |
| SUBTOTAL REVENUES | \$13,858,120 | \$13,883,074 | \$13,941,984 | \$14,633,463 |
| FUND BALANCE | 0 | 218,000 | 218,000 | 200,000 |
| TOTAL REVENUES | \$13,858,120 | \$14,101,074 | \$14,159,984 | \$14,833,463 |

U-32 Expenditure Detail

BUSINESS ED.

| | | | | |
|-----------------------|---------|---------|---------|---------|
| SALARIES | 121,800 | 129,852 | 130,190 | 124,489 |
| BENEFITS | 22,470 | 25,874 | 25,437 | 25,802 |
| TRAVEL | 0 | 515 | 515 | 525 |
| GENERAL SUPPLIES | 412 | 1,494 | 1,494 | 1,524 |
| BOOKS AND PERIODICALS | 1,013 | 1,082 | 1,082 | 1,104 |
| COMPUTER SOFTWARE | 298 | 412 | 412 | 420 |
| EQUIPMENT | 1,629 | 0 | 0 | 0 |

TOTAL BUSINESS ED.

\$147,622

\$159,229

\$159,130

\$153,864

DRIVER ED.

| | | | | |
|-------------------------|--------|--------|--------|--------|
| SALARIES | 47,750 | 49,565 | 51,264 | 53,097 |
| BENEFITS | 4,706 | 4,963 | 5,103 | 5,388 |
| REPAIRS AND MAINTENANCE | 151 | 773 | 773 | 788 |
| GENERAL SUPPLIES | 48 | 361 | 361 | 368 |
| GASOLINE | 704 | 876 | 876 | 894 |
| BOOKS AND PERIODICALS | 0 | 0 | 0 | 0 |

TOTAL DRIVER ED.

\$53,359

\$56,538

\$58,377

\$60,535

ENGLISH

| | | | | |
|-------------------------|---------|---------|---------|---------|
| SALARIES | 584,611 | 605,757 | 568,318 | 570,644 |
| BENEFITS | 141,822 | 154,523 | 145,506 | 147,320 |
| REPAIRS AND MAINTENANCE | 78 | 103 | 103 | 105 |
| GENERAL SUPPLIES | 3,077 | 3,899 | 3,899 | 3,977 |
| BOOKS AND PERIODICALS | 5,446 | 7,519 | 7,519 | 7,669 |
| AUDIOVISUAL MATERIALS | 2,687 | 0 | 0 | 0 |
| EQUIPMENT | 0 | 0 | 0 | 0 |

TOTAL ENGLISH

\$737,721

\$771,801

\$725,345

\$729,715

ACTING, DANCE & VISUAL ARTS

| | | | | |
|---------------------------------|---------|---------|---------|---------|
| SALARIES | 207,345 | 214,903 | 187,984 | 189,542 |
| BENEFITS | 55,948 | 64,432 | 60,737 | 62,221 |
| REPAIRS AND MAINTENANCE | 0 | 1,710 | 1,710 | 1,744 |
| GENERAL SUPPLIES | 23,649 | 21,174 | 21,174 | 21,597 |
| BOOKS AND PERIODICALS | 1,127 | 927 | 927 | 946 |
| AUDIOVISUAL MATERIALS/EQUIPMENT | 300 | 0 | 0 | 0 |

TOTAL ACTING, DANCE & VISUAL ARTS

\$288,369

\$303,146

\$272,532

\$276,050

FOREIGN LANGUAGE

| | | | | |
|-----------------------|---------|---------|---------|---------|
| SALARIES | 260,845 | 290,031 | 284,940 | 295,508 |
| BENEFITS | 46,804 | 53,162 | 51,904 | 54,470 |
| GENERAL SUPPLIES | 933 | 824 | 824 | 840 |
| BOOKS AND PERIODICALS | 769 | 1,391 | 1,391 | 1,419 |
| AUDIOVISUAL MATERIALS | 180 | 206 | 206 | 210 |
| EQUIPMENT | 499 | 52 | 52 | 53 |

TOTAL FOREIGN LANGUAGE

\$310,030

\$345,666

\$339,317

\$352,500

TECHNOLOGY ED.

| | | | | |
|-------------------------|--------|---------|---------|---------|
| SALARIES | 99,661 | 102,651 | 104,934 | 108,607 |
| BENEFITS | 38,550 | 41,144 | 44,579 | 46,692 |
| REPAIRS AND MAINTENANCE | 2,326 | 3,090 | 3,090 | 3,152 |
| GENERAL SUPPLIES | 14,711 | 14,317 | 14,317 | 14,603 |
| BOOKS AND PERIODICALS | 250 | 309 | 309 | 315 |

| | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|
| COMPUTER SOFTWARE | 945 | 2,575 | 2,575 | 2,627 |
| EQUIPMENT | 3,013 | 0 | 0 | 0 |
| TOTAL TECHNOLOGY ED. | \$159,456 | \$164,086 | \$169,804 | \$175,996 |

LIVING ARTS

| | | | | |
|--------------------------|-----------------|-----------------|-----------------|-----------------|
| SALARIES | 48,517 | 50,174 | 49,430 | 51,160 |
| BENEFITS | 4,587 | 4,922 | 4,862 | 5,116 |
| REPAIRS AND MAINTENANCE | 0 | 0 | 0 | 0 |
| GENERAL SUPPLIES | 2,077 | 2,009 | 2,009 | 2,049 |
| BOOKS AND PERIODICALS | 25 | 0 | 0 | 0 |
| AUDIOVISUAL MATERIALS | 0 | 0 | 0 | 0 |
| TOTAL LIVING ARTS | \$55,206 | \$57,105 | \$56,301 | \$58,325 |

MUSIC

| | | | | |
|-------------------------|---------|---------|---------|---------|
| SALARIES | 143,163 | 144,864 | 146,221 | 151,369 |
| BENEFITS | 31,374 | 34,446 | 38,190 | 40,040 |
| OTHER PROF SVCS | 1,312 | 0 | 0 | 0 |
| REPAIRS AND MAINTENANCE | 4,535 | 5,152 | 5,152 | 5,255 |
| GENERAL SUPPLIES | 6,695 | 10,007 | 10,007 | 10,207 |
| BOOKS AND PERIODICALS | 3,793 | 3,090 | 3,090 | 3,152 |
| COMPUTER SOFTWARE | 599 | 412 | 412 | 420 |
| EQUIPMENT | 3,975 | 2,060 | 2,060 | 2,101 |

| | | | | |
|--------------------|------------------|------------------|------------------|------------------|
| TOTAL MUSIC | \$195,446 | \$200,031 | \$205,132 | \$212,544 |
|--------------------|------------------|------------------|------------------|------------------|

PHYSICAL ED.

| | | | | |
|-------------------------|---------|---------|---------|---------|
| SALARIES | 274,248 | 287,385 | 287,275 | 287,057 |
| BENEFITS | 59,506 | 65,491 | 64,217 | 66,386 |
| REPAIRS AND MAINTENANCE | 5,399 | 4,125 | 4,125 | 4,208 |
| GENERAL SUPPLIES | 5,016 | 6,180 | 6,180 | 6,304 |
| BOOKS AND PERIODICALS | 0 | 412 | 412 | 420 |
| AUDIOVISUAL | 0 | 0 | 0 | 0 |
| COMPUTER SOFTWARE | 0 | 309 | 309 | 315 |
| EQUIPMENT | 1,899 | 1,700 | 1,700 | 1,734 |

| | | | | |
|---------------------------|------------------|------------------|------------------|------------------|
| TOTAL PHYSICAL ED. | \$346,068 | \$365,602 | \$364,218 | \$366,424 |
|---------------------------|------------------|------------------|------------------|------------------|

MATHEMATICS

| | | | | |
|-----------------------|---------|---------|---------|---------|
| SALARIES | 577,250 | 595,917 | 609,486 | 625,240 |
| BENEFITS | 149,214 | 171,022 | 161,786 | 169,144 |
| GENERAL SUPPLIES | 2,230 | 2,617 | 2,617 | 2,669 |
| BOOKS AND PERIODICALS | 1,077 | 1,030 | 1,030 | 1,051 |
| COMPUTER SOFTWARE | 555 | 464 | 464 | 473 |

| | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| TOTAL MATHEMATICS | \$730,326 | \$771,050 | \$775,383 | \$798,577 |
|--------------------------|------------------|------------------|------------------|------------------|

SCIENCE

| | | | | |
|-----------------------|------------------|------------------|------------------|------------------|
| SALARIES | 651,832 | 672,925 | 652,095 | 673,564 |
| BENEFITS | 184,631 | 203,385 | 191,537 | 199,353 |
| GENERAL SUPPLIES | 10,615 | 12,207 | 12,207 | 12,451 |
| BOOKS AND PERIODICALS | 289 | 0 | 0 | 0 |
| AUDIOVISUAL MATERIALS | 717 | 534 | 534 | 545 |
| TOTAL SCIENCE | \$848,084 | \$889,051 | \$856,373 | \$885,913 |

SOCIAL STUDIES

| | | | | |
|------------------|---------|---------|---------|---------|
| SALARIES | 429,262 | 443,126 | 443,392 | 469,729 |
| BENEFITS | 102,404 | 112,741 | 118,008 | 117,843 |
| GENERAL SUPPLIES | 1,701 | 2,009 | 2,009 | 2,049 |

| | | | | |
|------------------------|-------|-------|-------|-------|
| BOOKS AND PERIODICALS | 1,694 | 2,627 | 2,627 | 2,680 |
| AUDIO/VISUAL MATERIALS | 1,726 | 309 | 309 | 315 |
| COMPUTER SOFTWARE | 0 | 103 | 103 | 105 |
| EQUIPMENT | 0 | 0 | 0 | 0 |

| | | | | |
|-----------------------------|------------------|------------------|------------------|------------------|
| TOTAL SOCIAL STUDIES | \$536,787 | \$560,915 | \$566,448 | \$592,721 |
|-----------------------------|------------------|------------------|------------------|------------------|

INSTRUCTIONAL-SCHOOLWIDE

| | | | | |
|-------------------------------------|---------|---------|---------|---------|
| SALARIES | 201,626 | 186,694 | 185,750 | 185,473 |
| SALARIES-AFTER SCHOOL COORD & TEMPS | 2,493 | 7,426 | 7,426 | 7,649 |
| BENEFITS | 49,720 | 55,754 | 51,204 | 51,213 |
| TUITION REIMBURSEMENT | 76,466 | 73,570 | 73,570 | 75,041 |
| SHARED SERVICES-CCG Program Costs | 75,000 | 92,759 | 92,759 | 59,614 |
| OTHER PROF SERVICES-MENTOR COOR | 0 | 0 | 0 | 5,000 |
| TRAVEL | 13,245 | 12,360 | 12,360 | 12,607 |
| GENERAL SUPPLIES | 13,020 | 11,809 | 11,809 | 12,045 |
| BOOKS AND PERIODICALS | 13,041 | 13,893 | 13,893 | 14,171 |

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL INSTRUCTIONAL-SCHOOLWIDE | \$444,611 | \$454,265 | \$448,771 | \$422,814 |
|---------------------------------------|------------------|------------------|------------------|------------------|

OTHER INSTRUCTION-504

| | | | | |
|------------------|-----|-------|-------|-------|
| SALARIES | 135 | 0 | 0 | 0 |
| BENEFITS | 10 | 0 | 0 | 0 |
| OTHER PROF SVCS | 985 | 2,060 | 2,060 | 2,101 |
| TRAVEL | 0 | 412 | 412 | 420 |
| GENERAL SUPPLIES | 0 | 309 | 309 | 315 |
| EQUIPMENT | 0 | 0 | 0 | 0 |

| | | | | |
|------------------------------|----------------|----------------|----------------|----------------|
| TOTAL INSTRUCTION-504 | \$1,130 | \$2,781 | \$2,781 | \$2,837 |
|------------------------------|----------------|----------------|----------------|----------------|

OTHER INSTRUCTIONAL PROGRAMS

| | | | | |
|--|---------|---------|---------|---------|
| BRANCHING OUT PROGRAM-PROF SALARY | 43,600 | 27,263 | 26,999 | 27,963 |
| BRANCHING OUT PROGRAM-BENEFITS | 0 | 2,695 | 2,695 | 2,851 |
| BRANCHING OUT PROGRAM-SUPPLIES | 0 | 5,000 | 5,000 | 5,100 |
| OTHER PROF SVCS-VTVLC | 4,350 | 0 | 4,350 | 4,437 |
| OTHER PROF SVCS-VYCC | 112,847 | 116,390 | 116,390 | 118,718 |
| TUITION TO OTH SCH-TECH. EDUCATION PAYMENT | 213,782 | 232,143 | 232,143 | 224,842 |
| TUITION TO OTHER SCHOOLS-TECH CTR | 139,201 | 133,124 | 133,124 | 158,689 |

| | | | | |
|---|------------------|------------------|------------------|------------------|
| TOTAL OTH INSTRUCTIONAL PROGRAMS | \$513,780 | \$516,615 | \$520,701 | \$542,600 |
|---|------------------|------------------|------------------|------------------|

INSTRUCTL PROG-ADVANCED PLACEMENT

| | | | | |
|-----------------------|--------|--------|--------|--------|
| SALARIES | 19,699 | 35,783 | 58,581 | 60,632 |
| BENEFITS | 5,418 | 7,477 | 15,485 | 16,082 |
| GENERAL SUPPLIES | 45,219 | 51,596 | 51,596 | 52,628 |
| BOOKS AND PERIODICALS | 5,977 | 6,180 | 6,180 | 6,304 |

| | | | | |
|--|-----------------|------------------|------------------|------------------|
| TOTAL INSTRUCTIONAL PROG-ADVPLACEMENT | \$76,313 | \$101,036 | \$131,842 | \$135,646 |
|--|-----------------|------------------|------------------|------------------|

MIDDLESCHOOL PROGRAMS

| | | | | |
|-----------------------|--------|--------|--------|--------|
| GENERAL SUPPLIES | 13,464 | 13,096 | 13,096 | 13,358 |
| BOOKS AND PERIODICALS | 1,296 | 5,830 | 5,830 | 5,947 |
| EQUIPMENT | 225 | 0 | 0 | 0 |

| | | | | |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| TOTAL MIDDLESCHOOL PROGRAMS | \$14,985 | \$18,926 | \$18,926 | \$19,305 |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|

INSTRUCTIONAL & SUPPORT SVCS-ARRA

| | | | | |
|---|------------|------------|------------|------------|
| SALARIES-INSTRUCTIONAL SVCS | 0 | 0 | 0 | 0 |
| SALARIES-SUPPORT SVCS | 0 | 0 | 0 | 0 |
| TOTAL INSTRL & SUPPORT SVCS-ARRA | \$0 | \$0 | \$0 | \$0 |

GUIDANCE SERVICES

| | | | | |
|-----------------------------|---------|---------|---------|---------|
| SALARIES | 390,558 | 418,414 | 419,545 | 434,985 |
| BENEFITS | 101,744 | 113,927 | 121,647 | 127,470 |
| OTHER PROFESSIONAL SERVICES | 2,365 | 7,092 | 7,092 | 7,234 |
| REPAIRS AND MAINTENANCE | 0 | 213 | 213 | 217 |
| TRAVEL | 618 | 703 | 703 | 717 |
| GENERAL SUPPLIES | 7,025 | 10,341 | 10,341 | 10,548 |
| BOOKS AND PERIODICALS | 1,031 | 3,254 | 3,254 | 3,319 |
| COMPUTER SOFTWARE | 4,644 | 1,770 | 1,770 | 1,805 |
| EQUIPMENT | 1,163 | 0 | 0 | 0 |

| | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|
| TOTAL GUIDANCE SERVICES | \$509,148 | \$555,714 | \$564,565 | \$586,295 |
|--------------------------------|------------------|------------------|------------------|------------------|

HEALTH SERVICES

| | | | | |
|-----------------------|--------|--------|--------|--------|
| SALARIES | 89,958 | 94,990 | 95,939 | 99,251 |
| BENEFITS | 30,784 | 34,982 | 34,165 | 35,787 |
| GENERAL SUPPLIES | 1,499 | 3,039 | 3,039 | 3,100 |
| BOOKS AND PERIODICALS | 0 | 361 | 361 | 368 |

| | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| TOTAL HEALTH SERVICES | \$122,241 | \$133,372 | \$133,504 | \$138,506 |
|------------------------------|------------------|------------------|------------------|------------------|

CURRICULUM SERVICES

| | | | | |
|-----------------------------------|--------|--------|--------|--------|
| SALARIES | 58,858 | 64,071 | 59,910 | 68,000 |
| BENEFITS | 11,922 | 13,851 | 7,925 | 9,015 |
| SUPERVISORY UNION SVCS-CURRICULUM | 60,657 | 63,724 | 63,724 | 72,233 |

| | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| TOTAL CURRICULUM SERVICES | \$131,437 | \$141,646 | \$131,559 | \$149,248 |
|----------------------------------|------------------|------------------|------------------|------------------|

MEDIA SERVICE

| | | | | |
|--------------------------------|--------|--------|--------|--------|
| SALARIES | 27,461 | 28,289 | 28,289 | 29,140 |
| BENEFITS | 16,239 | 17,974 | 17,512 | 18,289 |
| REPAIRS AND MAINTENANCE | 771 | 979 | 979 | 999 |
| RENTALS AND LEASES-XEROX | 30,000 | 32,960 | 32,960 | 33,619 |
| GENERAL SUPPLIES | 1,061 | 860 | 860 | 877 |
| GENERAL SUPPLIES-PAPER-ENT SCH | 9,945 | 10,300 | 10,300 | 12,360 |
| AUDIOVISUAL MATERIALS | 1,088 | 4,630 | 4,630 | 4,723 |
| EQUIPMENT | 3,738 | 0 | 0 | 0 |

| | | | | |
|----------------------------|-----------------|-----------------|-----------------|------------------|
| TOTAL MEDIA SERVICE | \$90,303 | \$95,992 | \$95,530 | \$100,007 |
|----------------------------|-----------------|-----------------|-----------------|------------------|

SCHOOL LIBRARY SERVICES

| | | | | |
|-------------------------|---------|---------|---------|---------|
| SALARIES | 162,850 | 166,456 | 164,798 | 170,286 |
| BENEFITS | 58,267 | 64,368 | 62,642 | 65,519 |
| REPAIRS AND MAINTENANCE | 846 | 2,472 | 2,472 | 2,521 |
| GENERAL SUPPLIES | 2,091 | 1,634 | 1,634 | 1,667 |
| BOOKS AND PERIODICALS | 20,405 | 26,809 | 26,809 | 27,345 |
| AUDIOVISUAL MATERIALS | 1,766 | 5,928 | 5,928 | 6,047 |
| COMPUTER SOFTWARE | 2,605 | 2,987 | 2,987 | 3,047 |
| EQUIPMENT | 10,709 | 0 | 0 | 0 |

| | | | | |
|--------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL SCHOOL LIBRARY SERVICES | \$259,539 | \$270,654 | \$267,270 | \$276,432 |
|--------------------------------------|------------------|------------------|------------------|------------------|

TECHNOLOGY SERVICES

| | | | | |
|-----------------------------------|---------|---------|---------|---------|
| SALARIES | 86,760 | 95,711 | 95,614 | 0 |
| BENEFITS | 19,060 | 21,490 | 21,251 | 0 |
| SUPERVISORY UNION SVCS-TECHNOLOGY | 140,113 | 146,702 | 146,702 | 161,090 |

| | | | | |
|-------------------------------------|--------|--------|--------|--------|
| SUPERVISORY UN -NETWORK SUPP& ADMIN | 0 | 0 | 0 | 96,446 |
| REPAIRS AND MAINTENANCE | 1,112 | 0 | 0 | 0 |
| COMMUNICATIONS | 23,146 | 25,559 | 25,559 | 32,039 |
| TRAVEL | 0 | 50 | 50 | 50 |
| GENERAL SUPPLIES | 3,838 | 639 | 639 | 639 |
| COMPUTER SOFTWARE | 8,842 | 450 | 450 | 100 |
| EQUIPMENT | 4,732 | 1,900 | 1,900 | 2,903 |

| | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| TOTAL TECHNOLOGY SERVICES | \$287,603 | \$292,501 | \$292,165 | \$293,267 |
|----------------------------------|------------------|------------------|------------------|------------------|

TECHNOLOGY SERVICES -School Wide

| | | | | |
|------------------------------|--------|--------|--------|--------|
| REPAIRS AND MAINTENANCE | 4,731 | 25,227 | 25,227 | 17,881 |
| GENERAL SUPPLIES | 13,890 | 9,000 | 9,000 | 9,639 |
| COMPUTER SOFTWARE | 1,340 | 24,976 | 24,976 | 16,400 |
| EQUIPMENT-School-wide & R& M | 38,154 | 33,615 | 33,615 | 56,224 |

| | | | | |
|---|-----------------|-----------------|-----------------|------------------|
| TOTAL TECHNOLOGY SVCS -School Wide | \$58,115 | \$92,818 | \$92,818 | \$100,144 |
|---|-----------------|-----------------|-----------------|------------------|

BOARD OF EDUCATION

| | | | | |
|-----------------------------------|-------|--------|--------|--------|
| SALARIES | 9,984 | 9,475 | 9,475 | 9,475 |
| BENEFITS | 853 | 725 | 725 | 725 |
| PROFESSIONAL EDUC & OTH PROF SVCS | 7,164 | 11,708 | 11,708 | 11,942 |
| LEGAL SERVICES | 3,392 | 8,227 | 8,227 | 8,392 |
| ADVERTISING | 6,552 | 10,722 | 10,722 | 10,936 |
| BINDING AND PRINTING & ANNUAL MTG | 1,537 | 3,526 | 3,526 | 3,597 |
| TRAVEL | 0 | 117 | 117 | 119 |
| SUPPLIES & MEETINGS | 3,353 | 3,318 | 3,318 | 3,384 |
| DUES & FEES | 8,743 | 7,874 | 7,874 | 8,031 |

| | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| TOTAL BOARD OF EDUCATION | \$41,578 | \$55,692 | \$55,692 | \$56,602 |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|

OFFICE OF SUPERINTENDENT

| | | | | |
|---------------------------------------|---------|---------|---------|---------|
| SUPERVISORY UNION SVCS-SUPERINTENDENT | 164,843 | 188,210 | 188,210 | 186,628 |
| SHARED SERVICES-CRIMINAL REGISTRY | 0 | 0 | 2,000 | 2,000 |

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL OFFICE OF SUPERINTENDENT | \$164,843 | \$188,210 | \$190,210 | \$188,628 |
|---------------------------------------|------------------|------------------|------------------|------------------|

OFFICE OF PRINCIPAL

| | | | | |
|--------------------------------|---------|---------|---------|---------|
| SALARIES | 569,611 | 583,516 | 573,838 | 593,878 |
| BENEFITS | 182,079 | 204,934 | 195,670 | 211,750 |
| TUITION REIMBURSEMENT | 15,146 | 15,165 | 15,165 | 15,468 |
| OTHER PROFESSL SVC & SECURITY | 2,985 | 1,450 | 1,450 | 1,479 |
| COMMUNICATIONS -POSTAGE | 15,611 | 18,098 | 18,098 | 18,460 |
| PRINTING AND BINDING | 3,570 | 3,526 | 3,526 | 3,597 |
| TRAVEL | 1,862 | 836 | 836 | 853 |
| GENERAL SUPPLIES | 24,670 | 13,274 | 13,274 | 13,539 |
| GENERAL SUPPLIES-GRADUATION | 6,481 | 7,109 | 7,109 | 7,251 |
| GENERAL SUPPLIES-MIDDLESCHOOL | 2,178 | 2,893 | 2,893 | 2,951 |
| BOOKS AND PERIODICALS | 495 | 587 | 587 | 599 |
| COMPUTER SOFTWARE | 0 | 587 | 587 | 599 |
| EQUIPMENT | 0 | 1,175 | 1,175 | 1,199 |
| DUES AND FEES | 3,063 | 2,585 | 2,585 | 2,637 |
| MISCELLANEOUS EXPENSE-MEETINGS | 0 | 0 | 0 | 0 |

| | | | | |
|----------------------------------|------------------|------------------|------------------|------------------|
| TOTAL OFFICE OF PRINCIPAL | \$827,751 | \$855,735 | \$836,793 | \$874,259 |
|----------------------------------|------------------|------------------|------------------|------------------|

FISCAL SERVICES

| | | | | |
|------------------------|---------|---------|---------|---------|
| SUPERVISORY UNION SVCS | 123,544 | 132,363 | 132,363 | 138,297 |
|------------------------|---------|---------|---------|---------|

| | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| TOTAL FISCAL SERVICES | \$123,544 | \$132,363 | \$132,363 | \$138,297 |
|------------------------------|------------------|------------------|------------------|------------------|

INTEREST EXPENSE

| | | | | |
|-------------------------------------|---------|---------|---------|---------|
| INTEREST EXPENSE-REVENUE ANTIC LOAN | 118,525 | 100,000 | 119,432 | 120,000 |
|-------------------------------------|---------|---------|---------|---------|

| | | | | |
|-------------------------------|------------------|------------------|------------------|------------------|
| TOTAL INTEREST EXPENSE | \$118,525 | \$100,000 | \$119,432 | \$120,000 |
|-------------------------------|------------------|------------------|------------------|------------------|

AUDITING SERVICES

| | | | | |
|--------------------------------|----------------|----------------|----------------|----------------|
| AUDIT SERVICES | 4,500 | 4,700 | 4,700 | 5,200 |
| TOTAL AUDITING SERVICES | \$4,500 | \$4,700 | \$4,700 | \$5,200 |

OPERATION AND MAINTENANCE

| | | | | |
|--|--------------------|--------------------|--------------------|--------------------|
| SALARIES | 528,219 | 552,249 | 541,726 | 561,660 |
| BENEFITS | 164,638 | 202,259 | 195,711 | 205,253 |
| OTHER PROFESSIONAL SERVICES & SECURITY | 16,002 | 19,343 | 19,343 | 19,730 |
| WATER AND SEWER | 16,351 | 15,450 | 15,450 | 15,759 |
| DISPOSAL SERVICES | 5,346 | 6,695 | 6,695 | 6,829 |
| SNOW PLOWING & SANDING | 4,635 | 2,060 | 2,060 | 2,101 |
| REPAIRS AND MAINTENANCE | 44,343 | 39,140 | 39,140 | 39,923 |
| RENTAL OF EQUIPMENT | 934 | 258 | 258 | 263 |
| PROPERTY INSURANCE | 30,859 | 32,402 | 32,402 | 40,461 |
| COMMUNICATIONS | 1,373 | 0 | 0 | 0 |
| TRAVEL | 0 | 0 | 0 | 0 |
| GENERAL SUPPLIES | 62,681 | 77,971 | 77,971 | 79,530 |
| ELECTRICITY | 179,399 | 160,160 | 179,760 | 188,748 |
| BOTTLED GAS | 684 | 2,060 | 2,060 | 2,101 |
| OIL | 22,977 | 10,918 | 10,918 | 17,000 |
| GASOLINE | 4,500 | 4,635 | 4,635 | 4,728 |
| WOOD CHIPS | 65,877 | 51,067 | 51,067 | 65,000 |
| EQUIPMENT | 0 | 0 | 0 | 0 |
| TOTAL OPERATION AND MAINTENANCE | \$1,148,818 | \$1,176,667 | \$1,179,196 | \$1,249,087 |

STUDENT TRANSPORTATION SV

| | | | | |
|--|------------------|------------------|------------------|------------------|
| STUDENT TRANSP-PURCH SVC | 518,997 | 580,374 | 580,374 | 596,168 |
| STUDENT TRANSP-TECH CENTER | 9,003 | 0 | 0 | 5,950 |
| STUDENT TRANSP-OTHER | 37,980 | 39,380 | 39,380 | 39,780 |
| STUDENT TRANSP-FIELD TRIPS | 17,729 | 31,301 | 31,301 | 19,080 |
| TOTAL STUDENT TRANSPORTATION SV | \$583,709 | \$651,055 | \$651,055 | \$660,978 |

TRANSFERS TO OTHER FUNDS

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| INTEREST-BONDS | 223,723 | 111,572 | 111,572 | 111,924 |
| INTEREST-ROOF NOTE | 0 | 0 | 0 | 0 |
| PRINCIPAL-BONDS | 605,000 | 605,000 | 605,000 | 605,000 |
| PRINCIPAL-ROOF NOTE | 0 | 0 | 0 | 0 |
| TRANSFER TO FOOD PROGRAM | 0 | 20,000 | 20,000 | 31,057 |
| TRANSFER TO CAPITAL FUND | 50,000 | 134,000 | 134,000 | 232,000 |
| TOTAL TRANSFERS TO OTHER FUNDS | \$878,723 | \$870,572 | \$870,572 | \$979,981 |

SPECIAL EDUCATION PROGRAMS

| | | | | |
|-----------------------------|---------|---------|---------|---------|
| SALARIES | 900,183 | 949,710 | 919,877 | 907,386 |
| BENEFITS | 260,507 | 302,817 | 302,842 | 311,451 |
| TUITION REIMBURSEMENT | 14,936 | 15,450 | 15,450 | 16,000 |
| OTHER PROFESSIONAL SERVICES | 104,731 | 184,496 | 168,109 | 295,000 |
| REPAIRS & MAINTENANCE | 3,723 | 4,000 | 4,000 | 4,000 |
| RENTALS AND LEASES | 6,000 | 7,200 | 7,200 | 10,200 |
| COMMUNICATIONS | 2,333 | 2,575 | 2,575 | 2,600 |
| TUITION | 220,684 | 175,294 | 175,294 | 310,000 |
| TRAVEL | 936 | 1,545 | 1,545 | 2,400 |
| GENERAL SUPPLIES | 4,107 | 4,605 | 4,605 | 4,580 |
| BOOKS AND PERIODICALS | 928 | 1,575 | 1,575 | 1,600 |
| COMPUTER SOFTWARE | 750 | 0 | 0 | 0 |
| EQUIPMENT | 1,001 | 5,150 | 5,150 | 5,150 |

| | | | | |
|---|--------------------|--------------------|--------------------|--------------------|
| TOTAL SPECIAL EDUCATION PROGRAMS | \$1,520,819 | \$1,654,417 | \$1,608,222 | \$1,870,367 |
|---|--------------------|--------------------|--------------------|--------------------|

SUPPORT PROGRAM

| | | | | |
|--------------------|--------|--------|---------|---|
| SU SHARED SERVICES | 16,592 | 18,000 | 103,763 | 0 |
|--------------------|--------|--------|---------|---|

| | | | | |
|------------------------------|-----------------|-----------------|------------------|------------|
| TOTAL SUPPORT PROGRAM | \$16,592 | \$18,000 | \$103,763 | \$0 |
|------------------------------|-----------------|-----------------|------------------|------------|

SPEECH SERVICES

| | | | | |
|------------------------------|------------------|------------------|------------------|------------------|
| SALARIES | 87,022 | 89,996 | 89,056 | 92,109 |
| BENEFITS | 21,570 | 23,575 | 23,042 | 24,111 |
| TOTAL SPEECH SERVICES | \$108,592 | \$113,571 | \$112,098 | \$116,220 |

OCCUPATIONAL THERAPY SERVICES

| | | | | |
|--|-----------------|-----------------|-----------------|-----------------|
| OTHER PROF SVC | 40,750 | 30,000 | 30,000 | 45,000 |
| TOTAL OCCUPATIONAL THERAPY SVCS | \$40,750 | \$30,000 | \$30,000 | \$45,000 |

PHYSICAL THERAPY & OTHER SERVICES

| | | | | |
|--|----------------|-----------------|-----------------|-----------------|
| OTHER PROF SVC | 1,363 | 10,000 | 10,000 | 20,235 |
| TOTAL PHYSICAL THERAPY & OTHER SVCS | \$1,363 | \$10,000 | \$10,000 | \$20,235 |

SPECIAL EDUCATION ADMINISTRATION

| | | | | |
|---|------------------|------------------|------------------|------------------|
| SALARIES | 103,223 | 100,907 | 100,907 | 103,806 |
| BENEFITS | 35,805 | 39,615 | 38,636 | 40,376 |
| TOTAL SPECIAL EDUCATION ADMINISTRATION | \$139,028 | \$140,522 | \$139,543 | \$144,182 |

SPECIAL EDUCATION TRANSPORTATION

| | | | | |
|---|-----------------|-----------------|-----------------|-----------------|
| STUDENT TRANSPORTATION SVCS | 27,273 | 47,380 | 47,380 | 40,000 |
| EQUIPMENT | 0 | 0 | 0 | 0 |
| TOTAL SPECIAL EDUCATION TRANSPORT. | \$27,273 | \$47,380 | \$47,380 | \$40,000 |

SU ASSESSMENTS SPED

| | | | | |
|-----------------------------|-----------------|-----------------|-----------------|------------------|
| SUPERVISORY UNION SVCS-SPED | 77,104 | 69,149 | 69,149 | 216,991 |
| TOTAL SU ASSESSMENTS | \$77,104 | \$69,149 | \$69,149 | \$216,991 |

ENGLISH LANGUAGE LEARNERS

| | | | | |
|--|----------------|-----------------|-----------------|-----------------|
| SALARIES | 2,214 | 10,609 | 10,609 | 10,927 |
| BENEFITS | 255 | 901 | 901 | 945 |
| TRAVEL | 89 | 0 | 0 | 100 |
| TOTAL ENGLISH LANGUAGE LEARNERS | \$2,558 | \$11,510 | \$11,510 | \$11,972 |

CO-CURRICULAR ACTIVITIES

| | | | | |
|-----------------------------|---------|---------|---------|---------|
| CO-CURRICULAR PROGRAM | 124,706 | 115,660 | 115,234 | 117,834 |
| HIGH SCHOOL SPORTS | 426,059 | 405,053 | 390,161 | 414,110 |
| MIDDLE SCHOOL SPORTS | 58,283 | 76,501 | 76,501 | 78,404 |
| STUDENT TRANSP-COCURRICULAR | 827 | 464 | 464 | 473 |
| STUDENT TRANSP-HS SPORTS | 44,506 | 42,797 | 42,797 | 43,653 |
| STUDENT TRANSP-MS SPORTS | 7,868 | 10,516 | 10,516 | 10,726 |

| | | | | |
|---------------------------------------|------------------|------------------|------------------|------------------|
| TOTAL CO-CURRICULAR ACTIVITIES | \$662,249 | \$650,991 | \$635,673 | \$665,201 |
|---------------------------------------|------------------|------------------|------------------|------------------|

| | | | | |
|-----------------------|---------------------|---------------------|---------------------|---------------------|
| TOTAL EXPENSES | \$13,405,998 | \$14,101,074 | \$14,056,143 | \$14,833,463 |
| | -0.91% | 5.18% | -0.32% | 5.19% |

| | | | | |
|---------------------------|------------------|------------|------------------|------------|
| SURPLUS (DEFICIT) | \$452,123 | \$0 | \$103,842 | \$0 |
|---------------------------|------------------|------------|------------------|------------|

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

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

Preliminary

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

U032
Washington Central

Statutory calculation.
See note at bottom of
page.

Recommended homestead
rate from Tax
Commissioner. See note at
bottom of page.

9,382

1.01

| Expenditures | | FY2012 | FY2013 | FY2014 | FY2015 | |
|--|--|---|---|---|---|-----|
| 1. | Adopted or warned union district budget (including special programs and full technical center expenditures) | \$13,123,665 | \$13,594,212 | \$14,101,074 | \$14,833,463 | 1. |
| 2. | <i>plus</i> Sum of separately warned articles passed at union district meeting | - | - | - | - | 2. |
| 3. | Adopted or warned union district budget plus articles | \$13,123,665 | \$13,594,212 | \$14,101,074 | \$14,833,463 | 3. |
| 4. | <i>plus</i> Obligation to a Regional Technical Center School District if any | - | - | - | - | 4. |
| 5. | <i>plus</i> Prior year deficit repayment of deficit | - | - | - | - | 5. |
| 6. | Gross Union Budget | \$13,123,665 | \$13,594,212 | \$14,101,074 | \$14,833,463 | 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.) | \$2,017,070 | \$2,456,077 | \$2,986,897 | \$3,263,795 | 9. |
| 10. | <i>plus</i> Prior year deficit reduction if included in revenues (negative revenue instead of expenditures) | - | not allowed | not allowed | not allowed | 10. |
| 11. | Total union local revenues | \$2,017,070 | \$2,456,077 | \$2,986,897 | \$3,263,795 | 11. |
| 12. | Education Spending | \$11,106,595 | \$11,138,135 | \$11,114,177 | \$11,569,668 | 12. |
| 13. | U-32 UHSD equalized pupils | 800.71 | 784.43 | 763.66 | 747.94 | 13. |
| 14. | Education Spending per Equalized Pupil | \$13,871 | \$14,199 | \$14,554 | \$15,468.71 | 14. |
| 15. | <i>minus</i> Less eligible net construction costs (or P&I) per equalized pupil | \$1,139.78 | \$1,092.46 | \$938.34 | \$959 | 15. |
| 16. | <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual | \$16.71 | \$17.58 | \$5.88 | - | 16. |
| 17. | <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any) | - | - | - | - | 17. |
| 18. | Per pupil figure used for calculating District Adjustment | \$13,871 | \$14,199 | \$14,554 | \$15,468.71 | 18. |
| 19. | Union spending adjustment (minimum of 100%) (\$15,469 / \$9,382) | 162.347% <small>based on \$8,544</small> | 162.777% <small>based on \$8,723</small> | 159.041% <small>based on \$9,151</small> | 164.876% <small>based on \$9,382</small> | 19. |
| 20. | Anticipated equalized union homestead tax rate to be prorated (164.876% x \$1.01) | \$1.4124 <small>based on \$0.87</small> | \$1.4487 <small>based on \$0.89</small> | \$1.4950 <small>based on \$0.94</small> | \$1.6652 <small>based on \$1.01</small> | 20. |
| Prorated homestead union tax rates for members of U-32 UHSD | | | | | | |
| | | FY2012 | FY2013 | FY2014 | FY2015 | |
| T019 | Berlin | \$0.7700 | \$0.7975 | \$0.8214 | \$0.9064 | |
| T039 | Calais | \$0.7123 | \$0.7391 | \$0.7635 | \$0.8547 | |
| T065 | East Montpelier | \$0.7152 | \$0.7280 | \$0.7372 | \$0.8461 | |
| T124 | Middlesex | \$0.7110 | \$0.6994 | \$0.7064 | \$0.7500 | |
| T254 | Worcester | \$0.7426 | \$0.7391 | \$0.7962 | \$0.8687 | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| 21. | Anticipated income cap percent to be prorated from U-32 UHSD (164.876% x 1.80%) | 2.92% | 2.93% | 2.86% | 2.97% <small>based on 1.80%</small> | 21. |
| Prorated union income cap percentage for members of U-32 UHSD | | | | | | |
| | | FY2012 | FY2013 | FY2014 | FY2015 | |
| T019 | Berlin | 1.59% | 1.61% | 1.57% | 1.63% | |
| T039 | Calais | 1.47% | 1.49% | 1.46% | 1.54% | |
| T065 | East Montpelier | 1.48% | 1.47% | 1.41% | 1.52% | |
| T124 | Middlesex | 1.47% | 1.41% | 1.35% | 1.35% | |
| T254 | Worcester | 1.54% | 1.49% | 1.52% | 1.56% | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |
| | | - | - | - | - | |

- Following current statute, the base education amount is calculated to be \$9,109. The tax commissioner has recommended base tax rates of \$0.99 and \$1.49. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 1.80%.