



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 2015-2016

BUDGET VOTE:
Tuesday, March 3, 2015
By Australian Ballot
in each town polling place.

BUDGET INFORMATION MEETING:
Monday, March 2, 2015
U-32 Room 131
6:00 p.m.

Union District Officers

School Directors

Adrienne Magida, Chair
223-8672 - *Middlesex*
Emily Goyette, Vice Chair
223-1867 - *East Montpelier*
Scott Thompson
223-8483 - *Calais*

Katie Winkeljohn, Clerk
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

Table of Contents

Directors' Budget Report	pages 2, 4	Summary of Budget Changes	page 7
Warning: Annual Meeting	page 3	Audit Statement	page 7
Enrollment Trends	page 5	Treasurer's Report	page 8
Function Analysis	page 5	Revenue Detail	page 8
Fund Balance Summary	page 5	Budget Expenditures Detail	pgs. 9 - 14
Budget Summary	page 6	Three Prior Years Comparisons	page 15
U-32 Cost per Equalized Pupils	page 6		

Directors' Report On Proposed 2014-2015 Budget

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

Each year it becomes more and more difficult to build a U-32 budget that satisfies the needs of, and is palatable to, all of our stakeholders: students, parents, faculty, administration, and our communities' citizens who pay to support our award-winning institution. Seventy percent of our expenses are fixed and rise annually due to contractual obligations: negotiated salaries, benefits, and transportation costs. Providing services mandated by law for our students with special needs fluctuates annually with the student population. Next year, the number of students from local towns without high schools who pay tuition to attend U-32 is projected to decline as well,

meaning less revenue for U-32.

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

The proposed U-32 expense budget amount is \$14,915,715, a net increase of \$82,252 or 0.55% over this year's budget. If you factor in expense items that are offset 100% by revenues, the increase comes to \$61,652 or 0.42%. In order to keep the increase this low, there will be staff reductions totaling \$358K in non-instructional, administration, and instructional staff, in that order. Reductions are expected to come through attrition (retirements); no programs are being cut. Some class (section) sizes will increase to appropriate levels. The budget does include an additional \$98K transfer to our capital fund as we work toward fully funding the budget needed to keep our facility and campus in excellent condition.

Unfortunately, we face two significant decreases in revenues next year: no support from our fund balance and a projected decline of 19 tuition

continued on page 4



Garett Carr, grade 10

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 3, 2015, 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 – 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 U-32, Room 131 at 6:00 P.M. on Monday, March 2, 2015 to provide information on the articles to be voted by Australian Ballot at the municipalities’ respective Town Meetings on Tuesday, March 3, 2015.

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 \$14,915,715.00 for the 2015-2016 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, 2015 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)

Emily Goyette, Vice Chair (East Montpelier)

Katie Winkeljohn, Clerk (Worcester)

Scott Thompson (Calais)

Kari Bradley (East Montpelier)

Michael Law (Berlin)

Jonathan Goddard, (Berlin)

Directors' Budget Report

continued from page 2

students from neighboring towns. As a result, the total increase in tax rates from the proposed U-32 budget is 4.18%.

The Vermont Tax Department and Agency of Education estimate the statewide property tax will increase by 2 cents this year. (The increase was 4 cents last year.) Please note that the legislature sets the final statewide property tax during this legislative session so our tax projections are not yet final at this writing in January.

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

- ◆ Berlin – 4-cent increase
- ◆ Calais – 2-cent increase
- ◆ East Montpelier – 6-cent increase
- ◆ Middlesex – 14-cent increase (includes the Voter Approved Construction Bond)
- ◆ Worcester – 1-cent increase

The above rates are what the local School Boards have the ability to change. The general rule of thumb is that \$140,000 in U-32 spending = one penny on the tax rate. One penny on the tax rate = \$10 in tax per \$100,000 in home value. To determine the total tax rate in your town, other factors must be considered. They include the state education tax rate and the common level of appraisal (CLA) that is used to make real estate values consistent across the state. The Legislature sets the state education tax rate. The common level of appraisal is also determined by the state by sampling real estate sales against appraised values in each of our towns.

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

- ◆ Berlin – \$92
- ◆ Calais – \$163
- ◆ East Montpelier – \$198
- ◆ Middlesex – \$142
- ◆ Worcester – (\$17)

The majority of taxpayers in our five towns pay their school taxes based on income. This “income-sensitive” system was designed under Act 60 to ensure that school taxes are assessed equitably. Only households with a combined income of \$115,000 or more do not have their school taxes adjusted this way.

This year, we began the budgeting process earlier than in prior years and held more budget forums than in the past. We sincerely appreciate the input we received from community members at these meetings and via Front Porch Forum and e-mail.

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.

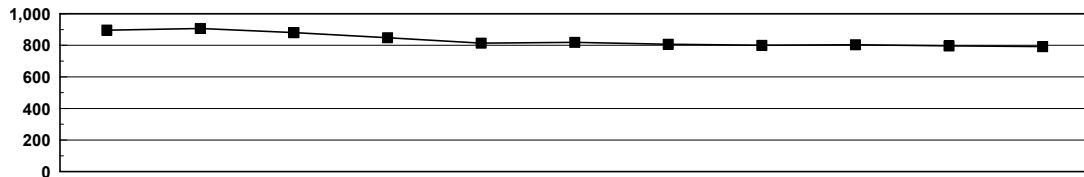
The U-32 budget informational meeting will be held at U-32 on Monday, March 2nd at 6 p.m. Come with your questions. We are happy to explain the work we’ve done in preparing this budget.



U-32 students take safe risks on the various elements of the ropes course.

U-32 Total Enrollment Trends FY2006-FY2016

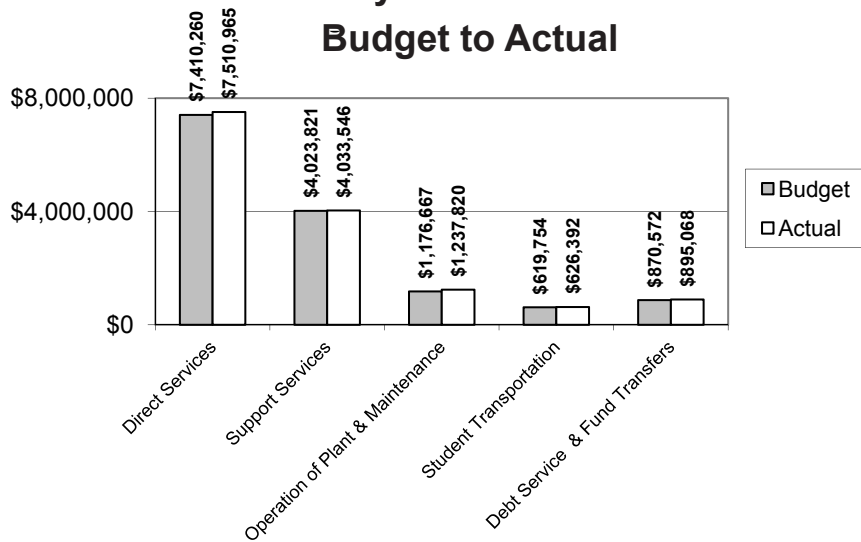
Student Count-October 1 Enrollment



FY06	FY07	FY08	FY09	FY10	FY11	FY12	FY13	FY14	PROJ FY15	PROJ FY16
896	907	881	848	814	819	807	800	804	797	792



Function Analysis-U-32 School District Budget to Actual



U-32 Fund Balance Summary Projected FY 2014-15

U-32 FUND BALANCE SUMMARY

PROJECTED FY 2014-2015

KEY: INCREASE(DECREASE)

AFTER AUDIT BEG. BALANCE 7/1/14

\$824,976

CURRENT YEAR PROJECTIONS:

REVENUE CHANGES:

Interest Income	\$19,864
Tuition Income	(\$164,386)
Special Education	\$103,926
Miscellaneous Income	(\$14,000)

TOTAL REVENUE CHANGES

(\$54,596)

EXPENSE CHANGES:

Staffing Changes-Salaries & Benefits	\$25,127
Special Education	(\$134,615)
Miscellaneous Expense	\$20,704
Interest Expense	(\$19,864)

TOTAL EXPENSE CHANGES

(\$108,648)

RESERVED FOR BUDGETS (FY15)

(\$200,000)

PROJECTED 6/30/15

\$461,732

U-32 Budget Summary

U-32 BUDGET SUMMARY	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016
REVENUES				
TUITION	966,100	1,033,300	868,914	800,016
INVESTMENT INCOME	143,573	152,106	171,970	172,106
EDUCATION SPENDING REVENUES	11,114,177	11,569,668	11,569,668	12,189,961
MISCELLANEOUS INCOME	162,729	115,926	101,926	122,526
STATE REVENUES-MISC	223,545	252,011	252,011	252,784
EDUCATION JOBS FUND ARRA	92,337	0	0	0
SPED MAINSTREAM BLOCK GRANT	259,811	257,457	257,457	263,779
SPECIAL EDUCATION INCOME	1,169,639	1,252,995	1,356,921	1,114,544
FUND BALANCE	218,000	200,000	200,000	0
SUBTOTAL REVENUES	\$14,349,911	\$14,833,463	\$14,778,867	\$14,915,715
EXPENSES				
BUSINESS ED.	157,961	153,864	153,836	159,539
DRIVER ED.	57,159	60,535	61,434	63,862
ENGLISH	727,343	729,715	719,021	733,327
ACTING, DANCE & VISUAL ARTS	276,182	276,050	279,750	293,683
FOREIGN LANGUAGE	336,979	352,500	362,345	398,728
TECHNOLOGY ED .	169,170	175,996	175,697	183,053
LIVING ARTS	55,356	58,325	58,876	76,474
MUSIC	206,564	212,544	219,929	228,956
PHYSICAL ED.	354,575	366,424	373,052	392,602
MATHEMATICS	760,693	798,577	797,281	836,475
SCIENCE	1,035,185	1,021,559	945,316	957,112
SOCIAL STUDIES	552,285	592,721	602,674	625,817
INSTRUCTIONAL-SCHOOLWIDE	459,405	358,200	377,390	43,507
OTHER INSTRUCTION-504	21,363	2,836	2,836	5,800
OTHER INSTRUCTIONAL PROGRAMS	506,812	547,600	547,734	541,988
MIDDLESCHOOL PROGRAMS	16,252	19,305	18,626	17,480
GUIDANCE SERVICES	568,647	605,909	600,317	611,210
HEALTH SERVICES	131,918	138,506	138,891	142,459
CURRICULUM SERVICES	134,373	149,248	149,532	147,621
MEDIA SERVICE	86,752	100,007	99,182	98,741
SCHOOL LIBRARY SERVICES	267,486	276,432	272,286	265,990
TECHNOLOGY SERVICES	403,312	393,411	423,411	423,313
BOARD OF EDUCATION	42,697	56,602	55,320	52,700
OFFICE OF SUPERINTENDENT	190,210	188,628	188,628	200,017
OFFICE OF PRINCIPAL	834,952	874,259	875,756	908,726
FISCAL SERVICES	132,363	138,297	138,297	147,867
INTEREST EXPENSE	119,105	120,000	139,864	140,000
AUDITING SERVICES	4,700	5,200	6,950	6,950
OPERATION AND MAINTENANCE	1,237,820	1,249,087	1,250,552	1,280,944
STUDENT TRANSPORTATION SV	646,856	660,978	660,978	676,607
TRANSFERS TO OTHER FUNDS	895,068	979,981	979,981	1,081,085
SPECIAL EDUCATION PROGRAMS	1,738,114	1,870,367	2,029,338	1,841,021
SUPPORT PROGRAM	86,218	0	0	0
SPEECH SERVICES	111,872	116,220	115,528	119,682
OCCUPATIONAL THERAPY SERVICES	70,463	45,000	30,000	30,000
PHYSICAL THERAPY & OTHER SERVICES	2,048	20,235	3,000	3,000
SPECIAL EDUCATION ADMINISTRATION	138,646	144,182	144,402	149,749
SPECIAL EDUCATION TRANSPORTATION	47,016	40,000	26,100	23,200
SU ASSESSMENTS SPED	69,149	216,991	216,991	220,902
ENGLISH LANGUAGE LEARNERS	89	11,972	11,972	5,000
CO-CURRICULAR ACTIVITIES	650,633	705,200	689,038	780,528
TOTAL EXPENSES	\$14,303,791	\$14,833,463	\$14,942,111	\$14,915,715

U-32-SUMMARY OF BUDGET CHANGES- FY 2015 VERSUS FY 2016

U-32 Budget FY2015-2016 CHANGE SUMMARY FINAL

	BUDGET 2015	INCREASE (DECREASE)	ENTIRE BUDGET % CHANGE	BUDGET 2016
SALARIES AND BENEFITS				
<u>Negotiated Items</u>				
Salary Changes Incl Horizontal Dec 1		\$302,504	2.04%	
Health Insurance @ 4.5% Increase with current coverage		\$63,335	0.43%	
Miscellaneous Benefit Changes		\$4,921	0.03%	
SUBTOTAL NEGOTIATED ITEMS		\$370,760	2.50%	
<u>Other Staffing Changes</u>				
Salary & Benefit Update FY14-15		(\$76,870)	-0.52%	
Position Reductions FY15-16 Non Instruction		(\$175,673)	-1.18%	
Position Reductions FY15-16 Administration		(\$96,580)	-0.65%	
Position Reductions FY15-16 Instruction		(\$85,941)	-0.58%	
Vermont Healthcare Assessment-6 Teachers 3.65 FTE's@ \$1400		\$8,400	0.06%	
SUBTOTAL OTHER STAFFING CHANGES		(\$426,664)	-2.88%	
TOTAL SALARY & BENEFITS	\$9,598,920	(\$55,904)	-0.38%	\$9,543,016
<u>NONSALARY ITEMS</u>				
Other Instructional & Support Programs-School Wide		\$6,894	0.05%	
Special Education Program-Tuition, Occupational Thpy, Physical Thpy etc		(\$85,014)	-0.57%	See Revenues Below
Technology Svcs-Admin, Support,Software Supplies, Equipment-Per Technology Plan-Draft #2		\$16,949	0.11%	
Auditing Services		\$1,750	0.01%	
Interest Expense		\$20,000	0.13%	See Revenues Below
Operation of Plant-Insurance, Electricity, Oil, Wood Chips		\$15,719	0.11%	
WCSU Assessments-Final		\$28,525	0.19%	
Student Transportation Services		\$11,629	0.08%	
TOTAL NONSALARY-w/o OTHER ITEMS	\$4,285,619	\$16,452	0.11%	\$4,302,071
SUBTOTAL BASE BUDGET INCREASE	\$13,884,539	(\$39,452)	-0.27%	\$13,845,087
<u>OTHER ITEMS</u>				
Debt Service-Bond Payment	\$716,924	\$3,104	0.02%	\$720,028
Capital Fund -Transfer	\$232,000	\$98,000	0.66%	\$330,000
TOTAL OTHER ITEMS	\$948,924	\$101,104	0.68%	\$1,050,028
EXPENSE BUDGET SUBTOTAL	\$14,833,463	\$61,652	0.42%	\$14,895,115
NEW EXPENSE ITEMS OFFSET 100% BY REVENUES:				
Theatre & Athletics	\$0	\$20,600	0.14%	\$20,600
EXPENSE BUDGET SUBTOTAL	\$14,833,463	\$82,252	0.55%	\$14,915,715
Revenues that Offset Expense Increases(Decreases):				
Miscellaneous Income-Theatre and Athletics		\$20,600	0.14%	
Interest Income		\$20,000	0.13%	
Miscellaneous Income		(\$14,000)	-0.09%	
Special Education Reimbursements		(\$132,129)	-0.89%	
Subtotal Revenues		(\$105,529)	-0.71%	
Net Increase After Revenues that Offset Expense Increases (A)		\$187,781	1.27%	
Other Revenues that Impact Tax Increases:				
Less Fund Balance to Support Budget 15-16		\$200,000	1.35%	
Less State Transportation Aid-Regular Busing		(\$773)	-0.01%	
Less Tuition Income(budget for 49 versus current year budget of 68) +2% rate increase		\$233,285	1.57%	
Subtotal Revenues(B)		\$432,512	2.92%	
Total Tax Impact(A+B)		\$620,293	4.18%	

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

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 2015-2016 DESCRIPTION	CURRENT YEAR			
	ACTUAL 2013-2014	BUDGET 2014-2015	PROJECTED 2014-2015	BUDGET 2015-2016
REVENUES				
TUITION FROM INDIVIDUALS	26,391	30,391	38,448	31,373
TUITION FROM INDIVID & OTH SCHOOLS-PY	23,548	0	0	0
TUITION FROM OTH SCHOOLS	916,161	1,002,909	830,466	768,642
EARNINGS ON INVESTMENT	143,573	152,106	171,970	172,106
MISCELLANEOUS INC- PURCH DISC	5,250	5,250	5,250	5,250
MISCELLANEOUS INC-ATHLETICS	18,295	26,000	26,000	35,000
MISCELLANEOUS INC-PARKING	1,825	1,300	1,300	1,300
MISCELLANEOUS INC-DEPARTMENTS	81,371	25,600	25,600	25,600
MISCELLANEOUS INC -ERATE	13,000	13,000	13,000	13,000
MISCELLANEOUS INC-FACILITY USE	2,710	4,000	4,000	4,000
MISCELLANEOUS INC-PERF. ARTS.	15,849	2,000	2,000	13,600
MISCELLANEOUS INC-YEARBOOKS	11,808	18,000	12,000	12,000
MISCELLANEOUS INC-NET METERING	12,621	20,776	12,776	12,776
EDUCATION SPENDING REVENUES	10,882,034	11,344,826	11,344,826	11,986,779
STATE AID TECHNICAL CENTER	232,143	224,842	224,842	203,182
UNENROLLED RES TECH CTR	2,627	0	0	0
STATE TRANSPORTATION AID	210,216	247,611	247,611	248,384
DRIVER EDUCATION-REIMB.VT	5,189	4,400	4,400	4,400
HIGH SCHOOL COMPLETION & TECH CTR OTH	5,513	0	0	0
EDUCATION SPENDING REVENUES-ARRA	0	0	0	0
EDUCATION JOBS FUND ARRA	92,337	0	0	0
MISC INCOME-DRIVERS ED CAR	0	0	0	0
MISC-INC-SPECIAL EDUCATION & Excess Cost	190,514	125,448	197,755	37,371
SPED MAINSTREAM BLOCK GRANT	259,811	257,457	257,457	263,779
SPECIAL EDUCATION EXPENDITURE REIMB.	895,698	901,749	898,182	872,773
SPECIAL EDUCATION EXTRAORDINARY REIMB.	83,427	225,798	260,984	204,400
SUBTOTAL REVENUES	\$14,131,911	\$14,633,463	\$14,578,867	\$14,915,715
FUND BALANCE	218,000	200,000	200,000	0
TOTAL REVENUES	\$14,349,911	\$14,833,463	\$14,778,867	\$14,915,715

U-32 Expenditure Detail

BUSINESS ED.

SALARIES	130,307	124,489	124,461	128,857
BENEFITS	24,174	25,802	25,802	26,838
TRAVEL	56	525	525	125
GENERAL SUPPLIES	123	1,524	1,524	1,754
BOOKS AND PERIODICALS	362	1,104	1,104	1,537
COMPUTER SOFTWARE	150	420	420	428
EQUIPMENT	2,789	0	0	0

TOTAL BUSINESS ED.	\$157,961	\$153,864	\$153,836	\$159,539
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DRIVER ED.

SALARIES	51,264	53,097	53,996	55,926
BENEFITS	5,000	5,388	5,388	5,665
REPAIRS AND MAINTENANCE	107	788	788	884
GENERAL SUPPLIES	0	368	368	475
GASOLINE	788	894	894	912
BOOKS AND PERIODICALS	0	0	0	0

TOTAL DRIVER ED.	\$57,159	\$60,535	\$61,434	\$63,862
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ENGLISH

SALARIES	570,101	570,644	560,981	584,038
BENEFITS	145,625	147,320	147,320	136,831
REPAIRS AND MAINTENANCE/PROF ED SVC	0	105	105	500
GENERAL SUPPLIES	2,193	3,977	2,946	4,172
BOOKS AND PERIODICALS	4,579	7,669	7,669	7,786
AUDIOVISUAL MATERIALS	360	0	0	0
EQUIPMENT	4,485	0	0	0

TOTAL ENGLISH	\$727,343	\$729,715	\$719,021	\$733,327
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ACTING, DANCE & VISUAL ARTS

SALARIES	187,733	189,542	194,600	202,239
BENEFITS	62,525	62,221	62,221	66,294
REPAIRS AND MAINTENANCE/PROF ED SVC	1,485	1,744	1,744	4,050
GENERAL SUPPLIES	24,035	21,597	20,239	19,350
BOOKS AND PERIODICALS	404	946	946	1,750
AUDIOVISUAL MATERIALS/EQUIPMENT	0	0	0	0

TOTAL ACTING, DANCE & VISUAL ARTS	\$276,182	\$276,050	\$279,750	\$293,683
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FOREIGN LANGUAGE

SALARIES	282,841	295,508	305,523	333,641
BENEFITS	50,540	54,470	54,470	59,185
GENERAL SUPPLIES	1,140	840	670	1,800
BOOKS AND PERIODICALS	777	1,419	1,419	4,102
AUDIOVISUAL MATERIALS	73	210	210	0
EQUIPMENT	1,608	53	53	0

TOTAL FOREIGN LANGUAGE	\$336,979	\$352,500	\$362,345	\$398,728
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TECHNOLOGY ED .

SALARIES	104,685	108,607	109,513	113,346
BENEFITS	44,363	46,692	46,692	48,769
REPAIRS AND MAINTENANCE	2,687	3,152	3,152	3,060
GENERAL SUPPLIES	14,810	14,603	13,398	14,892
BOOKS AND PERIODICALS	72	315	315	306
COMPUTER SOFTWARE	2,553	2,627	2,627	2,680
EQUIPMENT	0	0	0	0

TOTAL TECHNOLOGY ED.	\$169,170	\$175,996	\$175,697	\$183,053
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LIVING ARTS

SALARIES	49,783	51,160	51,711	53,520
BENEFITS	4,796	5,116	5,116	16,354

REPAIRS AND MAINTENANCE/PROF ED SVC	0	0	0	500
GENERAL SUPPLIES	777	2,049	2,049	6,100
BOOKS AND PERIODICALS	0	0	0	0
AUDIOVISUAL MATERIALS	0	0	0	0
TOTAL LIVING ARTS	\$55,356	\$58,325	\$58,876	\$76,474

MUSIC

SALARIES	147,936	151,369	159,710	169,581
BENEFITS	37,593	40,040	40,040	35,791
OTHER PROF SVCS/DUES & FEES	1,622	0	0	1,532
REPAIRS AND MAINTENANCE	1,575	5,255	5,255	5,866
GENERAL SUPPLIES	7,596	10,207	9,251	7,557
BOOKS AND PERIODICALS	1,359	3,152	3,152	5,800
COMPUTER SOFTWARE	841	420	420	728
EQUIPMENT	8,042	2,101	2,101	2,101

TOTAL MUSIC **\$206,564** **\$212,544** **\$219,929** **\$228,956**

PHYSICAL ED.

SALARIES	279,513	287,057	282,141	291,935
BENEFITS	62,361	66,386	78,417	87,354
REPAIRS AND MAINTENANCE	5,008	4,208	4,208	4,292
GENERAL SUPPLIES	3,149	6,304	5,817	5,610
BOOKS AND PERIODICALS	77	420	420	279
AUDIOVISUAL	0	0	0	0
COMPUTER SOFTWARE	0	315	315	100
EQUIPMENT	4,467	1,734	1,734	3,032

TOTAL PHYSICAL ED. **\$354,575** **\$366,424** **\$373,052** **\$392,602**

MATHEMATICS

SALARIES	597,039	625,240	624,141	645,145
BENEFITS	159,650	169,144	169,144	187,054
GENERAL SUPPLIES	2,136	2,669	2,472	2,263
BOOKS AND PERIODICALS	1,728	1,051	1,051	1,786
COMPUTER SOFTWARE	140	473	473	227

TOTAL MATHEMATICS **\$760,693** **\$798,577** **\$797,281** **\$836,475**

SCIENCE

SALARIES	771,743	734,196	688,686	715,833
BENEFITS	209,306	215,435	215,435	228,283
GENERAL SUPPLIES	43,758	65,079	18,022	12,340
BOOKS AND PERIODICALS	10,079	6,304	22,628	306
AUDIOVISUAL MATERIALS/COMPUTER SOFTWARE	299	545	545	350

TOTAL SCIENCE **\$1,035,185** **\$1,021,559** **\$945,316** **\$957,112**

SOCIAL STUDIES

SALARIES	440,294	469,729	479,869	503,084
BENEFITS	107,082	117,843	117,843	117,733
GENERAL SUPPLIES	1,481	2,049	1,862	2,200

BOOKS AND PERIODICALS	2,591	2,680	2,680	2,500
AUDIO/VISUAL MATERIALS	778	315	315	300
COMPUTER SOFTWARE	59	105	105	0
EQUIPMENT	0	0	0	0

TOTAL SOCIAL STUDIES **\$552,285** **\$592,721** **\$602,674** **\$625,817**

INSTRUCTIONAL-SCHOOLWIDE

SALARIES	208,368	193,122	214,393	199,058
BENEFITS	51,245	51,213	52,744	53,201
OPEB ASSESSMENT	0	0	0	8,400
TUITION REIMBURSEMENT	77,178	75,042	72,662	75,042
POSITION REDUCTION SAVINGS	0	0	0	(358,194)
SHARED SERVICES-CCG Program Costs	92,759	0	0	0

TRAVEL	12,798	12,607	12,607	13,000
GENERAL SUPPLIES	11,723	12,045	10,813	13,000
BOOKS AND PERIODICALS	5,334	14,171	14,171	30,000
DUES & FEES	0	0	0	10,000

TOTAL INSTRUCTIONAL-SCHOOLWIDE **\$459,405** **\$358,200** **\$377,390** **\$43,507**

OTHER INSTRUCTION-504

SALARIES	181	0	0	0
BENEFITS	14	0	0	0
OTHER PROF SVCS/TUITION TO OTHERS	19,950	2,101	2,101	5,000
TRAVEL	0	420	420	0
GENERAL SUPPLIES	1,218	315	315	800
EQUIPMENT	0	0	0	0

TOTAL INSTRUCTION-504 **\$21,363** **\$2,836** **\$2,836** **\$5,800**

OTHER INSTRUCTIONAL PROGRAMS

BRANCHING OUT PROGRAM-PROF SALARY	31,999	27,963	28,097	29,101
BRANCHING OUT PROGRAM-BENEFITS	2,763	2,851	2,851	2,967
BRANCHING OUT PROGRAM-SUPPLIES/PROF S	9,448	10,100	15,490	20,000
OTHER PROF SVCS-VTVLC/ADULTDIPLOPROG	7,275	4,437	20,000	20,000
OTHER PROF SVCS-VYCC	116,108	118,718	119,592	120,000
TUITION TO OTH SCH-TECH. EDUCATION PAYMEN	232,143	224,892	224,842	203,182
TUITION TO OTHER SCHOOLS-TECH CTR	107,076	158,639	136,862	146,738

TOTAL OTH INSTRUCTIONAL PROGRAMS **\$506,812** **\$547,600** **\$547,734** **\$541,988**

MIDDLESCHOOL PROGRAMS

GENERAL SUPPLIES	13,248	13,358	12,679	13,096
BOOKS AND PERIODICALS	3,004	5,947	5,947	4,384
EQUIPMENT	0	0	0	0

TOTAL MIDDLESCHOOL PROGRAMS **\$16,252** **\$19,305** **\$18,626** **\$17,480**

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	429,410	448,575	444,114	464,863
BENEFITS	120,983	133,494	133,494	132,522
OTHER PROFESSIONAL SERVICES	4,510	7,234	7,234	3,200
REPAIRS AND MAINTENANCE	0	217	217	0
TRAVEL	1,040	717	717	1,125
GENERAL SUPPLIES	5,907	10,548	9,417	5,590
BOOKS AND PERIODICALS	457	3,319	3,319	410
COMPUTER SOFTWARE	5,050	1,805	1,805	3,500
EQUIPMENT	1,290	0	0	0

TOTAL GUIDANCE SERVICES **\$568,647** **\$605,909** **\$600,317** **\$611,210**

HEALTH SERVICES

SALARIES	96,557	99,251	99,636	103,123
BENEFITS	33,722	35,787	35,787	37,336
GENERAL SUPPLIES	1,639	3,100	3,100	2,000
BOOKS AND PERIODICALS	0	368	368	0

TOTAL HEALTH SERVICES **\$131,918** **\$138,506** **\$138,891** **\$142,459**

CURRICULUM SERVICES

SALARIES	62,703	68,000	68,284	71,386
BENEFITS	8,386	9,015	9,015	9,666
SUPERVISORY UNION SVCS-CURRICULUM	63,284	72,233	72,233	66,569

TOTAL CURRICULUM SERVICES **\$134,373** **\$149,248** **\$149,532** **\$147,621**

MEDIA SERVICE

SALARIES	27,764	29,140	29,148	30,168
BENEFITS	17,336	18,289	18,289	19,063
REPAIRS AND MAINTENANCE	449	999	999	1,100
RENTALS AND LEASES-XEROX	28,715	33,619	33,619	30,600
GENERAL SUPPLIES	235	877	44	550
GENERAL SUPPLIES-PAPER-ENT SCH	9,616	12,360	12,360	12,360
AUDIOVISUAL MATERIALS	1,638	4,723	4,723	1,100
EQUIPMENT	999	0	0	3,800

TOTAL MEDIA SERVICE **\$86,752** **\$100,007** **\$99,182** **\$98,741**

SCHOOL LIBRARY SERVICES

SALARIES	167,982	170,286	168,143	174,028
BENEFITS	56,910	65,519	65,519	51,798
REPAIRS AND MAINTENANCE	2,483	2,521	2,521	2,521
GENERAL SUPPLIES	1,554	1,667	1,667	1,600
BOOKS AND PERIODICALS	26,540	27,345	25,342	27,294
AUDIOVISUAL MATERIALS	2,582	6,047	6,047	5,500
COMPUTER SOFTWARE	3,445	3,047	3,047	3,249
EQUIPMENT	5,990	0	0	0

TOTAL SCHOOL LIBRARY SERVICES **\$267,486** **\$276,432** **\$272,286** **\$265,990**

TECHNOLOGY SERVICES

SALARIES	96,255	0	0	0
BENEFITS	20,779	0	0	0
SUPERVISORY UNION SVCS-TECHNOLOGY	146,702	161,090	161,090	170,409
SUPERVISORY UN -NETWORK SUPP& ADMIN	0	96,446	96,446	100,304
REPAIRS AND MAINTENANCE	872	0	0	0
COMMUNICATIONS	37,687	32,039	32,039	32,000
TRAVEL	14	50	50	0
GENERAL SUPPLIES	8,967	639	639	0
COMPUTER SOFTWARE	8,278	100	100	0
EQUIPMENT	8,404	2,903	2,903	0

TOTAL TECHNOLOGY SERVICES **\$327,958** **\$293,267** **\$293,267** **\$302,713**

TECHNOLOGY SERVICES -School Wide

REPAIRS AND MAINTENANCE	573	17,881	17,881	600
GENERAL SUPPLIES	5,896	9,639	9,639	15,000
COMPUTER SOFTWARE	30,501	16,400	16,400	59,000
EQUIPMENT-School-wide & R& M	38,384	56,224	86,224	46,000

TOTAL TECHNOLOGY SVCS -School Wide **\$75,354** **\$100,144** **\$130,144** **\$120,600**

BOARD OF EDUCATION

SALARIES	10,660	9,475	9,475	9,475
BENEFITS	813	726	726	725
PROFESSIONAL EDUC & OTH PROF SVCS	7,025	11,942	11,942	9,000
LEGAL SERVICES	4,704	8,392	8,392	8,400
ADVERTISING	5,422	10,936	9,654	9,000
BINDING AND PRINTING & ANNUAL MTG	1,789	3,597	3,597	3,600
TRAVEL	0	119	119	0
SUPPLIES & MEETINGS	3,301	3,384	3,384	3,400
DUES & FEES	8,983	8,031	8,031	9,100

TOTAL BOARD OF EDUCATION **\$42,697** **\$56,602** **\$55,320** **\$52,700**

OFFICE OF SUPERINTENDENT

SUPERVISORY UNION SVCS-SUPERINTENDENT	188,210	186,628	186,628	198,017
SHARED SERVICES-CRIMINAL REGISTRY	2,000	2,000	2,000	2,000

TOTAL OFFICE OF SUPERINTENDENT **\$190,210** **\$188,628** **\$188,628** **\$200,017**

OFFICE OF PRINCIPAL

SALARIES	571,556	593,877	587,009	607,490
BENEFITS	197,852	211,750	211,750	219,957
TUITION REIMBURSEMENT	13,997	15,468	13,994	15,500
OTHER PROFESL SVC & SECURITY	10,823	1,479	12,679	17,200

COMMUNICATIONS -POSTAGE	13,030	18,460	18,460	16,500
PRINTING AND BINDING	2,239	3,597	3,597	3,600
TRAVEL	4,949	853	853	3,000
GENERAL SUPPLIES	9,306	13,539	12,178	11,179
GENERAL SUPPLIES-GRADUATION	5,887	7,251	7,251	7,250
GENERAL SUPPLIES-MIDDLESCHOOL	1,841	2,951	2,951	2,950
BOOKS AND PERIODICALS	98	599	599	600
COMPUTER SOFTWARE	0	599	599	0
EQUIPMENT	0	1,199	1,199	0
DUES AND FEES	3,374	2,637	2,637	3,500
MISCELLANEOUS EXPENSE-MEETINGS	0	0	0	0
TOTAL OFFICE OF PRINCIPAL	\$834,952	\$874,259	\$875,756	\$908,726

FISCAL SERVICES

SUPERVISORY UNION SVCS	132,363	138,297	138,297	147,867
TOTAL FISCAL SERVICES	\$132,363	\$138,297	\$138,297	\$147,867

INTEREST EXPENSE

INTEREST EXPENSE-REVENUE ANTIC LOAN	119,105	120,000	139,864	140,000
TOTAL INTEREST EXPENSE	\$119,105	\$120,000	\$139,864	\$140,000

AUDITING SERVICES

AUDIT SERVICES	4,700	5,200	6,950	6,950
TOTAL AUDITING SERVICES	\$4,700	\$5,200	\$6,950	\$6,950

OPERATION AND MAINTENANCE

SALARIES	546,677	561,661	559,702	578,928
BENEFITS	180,578	205,253	208,677	206,220
OTHER PROFESSIONAL SERVICES & SECURITY	14,309	19,730	19,730	18,000
WATER AND SEWER	17,138	15,759	15,759	18,000
DISPOSAL SERVICES	5,701	6,829	6,829	6,500
SNOW PLOWING & SANDING	16,100	2,101	2,101	10,000
REPAIRS AND MAINTENANCE	49,256	39,923	39,923	50,000
RENTAL OF EQUIPMENT	979	263	263	1,000
PROPERTY INSURANCE	38,172	40,461	40,461	44,000
COMMUNICATIONS	0	0	0	0
TRAVEL	0	0	0	0
GENERAL SUPPLIES	48,277	79,530	79,530	55,000
ELECTRICITY	188,469	188,748	188,748	193,467
BOTTLED GAS	1,813	2,101	2,101	2,101
OIL	36,572	17,000	17,000	23,000
GASOLINE	2,877	4,728	4,728	4,728
WOOD CHIPS	83,729	65,000	65,000	70,000
EQUIPMENT	7,173	0	0	0
TOTAL OPERATION AND MAINTENANCE	\$1,237,820	\$1,249,087	\$1,250,552	\$1,280,944

STUDENT TRANSPORTATION SV

STUDENT TRANSP-PURCH SVC	582,220	596,168	596,168	607,797
STUDENT TRANSP-TECH CENTER	5,292	5,950	5,950	5,950
STUDENT TRANSP-OTHER	38,880	39,780	39,780	40,860
STUDENT TRANSP-FIELD TRIPS	20,464	19,080	19,080	22,000
TOTAL STUDENT TRANSPORTATION SV	\$646,856	\$660,978	\$660,978	\$676,607

TRANSFERS TO OTHER FUNDS

INTEREST-BONDS	111,572	111,924	111,924	115,028
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	44,496	31,057	31,057	31,057
TRANSFER TO CAPITAL FUND	134,000	232,000	232,000	330,000
TOTAL TRANSFERS TO OTHER FUNDS	\$895,068	\$979,981	\$979,981	\$1,081,085

SPECIAL EDUCATION PROGRAMS

SALARIES	935,057	907,385	885,606	916,930
BENEFITS	287,594	311,452	311,452	308,540
TUITION REIMBURSEMENT	13,469	16,000	16,000	16,000

OTHER PROFESSIONAL SERVICES	65,213	295,000	93,979	61,330
REPAIRS & MAINTENANCE	1,888	4,000	4,000	4,000
RENTALS AND LEASES	7,200	10,200	10,200	12,000
COMMUNICATIONS	1,373	2,600	2,600	2,600
TUITION	390,714	310,000	691,771	505,891
TRAVEL	2,484	2,400	2,400	2,400
GENERAL SUPPLIES	5,002	4,580	4,580	4,580
BOOKS AND PERIODICALS	1,373	1,600	1,600	1,600
COMPUTER SOFTWARE	190	0	0	0
EQUIPMENT	26,557	5,150	5,150	5,150
TOTAL SPECIAL EDUCATION PROGRAMS	\$1,738,114	\$1,870,367	\$2,029,338	\$1,841,021
SUPPORT PROGRAM				
SU SHARED SERVICES	86,218	0	0	0
TOTAL SUPPORT PROGRAM	\$86,218	\$0	\$0	\$0
SPEECH SERVICES				
SALARIES	89,056	92,109	91,417	94,657
BENEFITS	22,816	24,111	24,111	25,025
TOTAL SPEECH SERVICES	\$111,872	\$116,220	\$115,528	\$119,682
OCCUPATIONAL THERAPY SERVICES				
OTHER PROF SVC	70,463	45,000	30,000	30,000
TOTAL OCCUPATIONAL THERAPY SVCS	\$70,463	\$45,000	\$30,000	\$30,000
PHYSICAL THERAPY & OTHER SERVICES				
OTHER PROF SVC	2,048	20,235	3,000	3,000
TOTAL PHYSICAL THERAPY & OTHER SVCS	\$2,048	\$20,235	\$3,000	\$3,000
SPECIAL EDUCATION ADMINISTRATION				
SALARIES	100,877	103,806	104,026	107,667
BENEFITS	37,769	40,376	40,376	42,082
TOTAL SPECIAL EDUCATION ADMINISTRATION	\$138,646	\$144,182	\$144,402	\$149,749
SPECIAL EDUCATION TRANSPORTATION				
STUDENT TRANSPORTATION SVCS	47,016	40,000	26,100	23,200
EQUIPMENT	0	0	0	0
TOTAL SPECIAL EDUCATION TRANSPORT.	\$47,016	\$40,000	\$26,100	\$23,200
SU ASSESSMENTS SPED				
SUPERVISORY UNION SVCS-SPED	69,149	216,991	216,991	220,902
TOTAL SU ASSESSMENTS	\$69,149	\$216,991	\$216,991	\$220,902
ENGLISH LANGUAGE LEARNERS				
SALARIES	0	10,927	10,927	4,602
BENEFITS	89	945	945	398
TRAVEL	0	100	100	0
TOTAL ENGLISH LANGUAGE LEARNERS	\$89	\$11,972	\$11,972	\$5,000
CO-CURRICULAR ACTIVITIES				
CO-CURRICULAR PROGRAM	122,816	117,834	106,641	121,689
HIGH SCHOOL SPORTS	412,931	414,110	409,141	469,001
MIDDLE SCHOOL SPORTS	63,226	118,404	118,404	127,658
STUDENT TRANSP-COCURRICULAR	181	473	473	200
STUDENT TRANSP-HS SPORTS	39,069	43,653	43,653	46,610
STUDENT TRANSP-MS SPORTS	12,410	10,726	10,726	15,370
TOTAL CO-CURRICULAR ACTIVITIES	\$650,633	\$705,200	\$689,038	\$780,528
TOTAL EXPENSES	\$14,303,791	\$14,833,463	\$14,942,111	\$14,915,715
	6.70%	10.65%	0.73%	0.55%
SURPLUS (DEFICIT)	\$46,120	\$0	(\$163,244)	\$0

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

Preliminary

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

U032
Washington Central

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

9,459

1.00

Expenditures		FY2013	FY2014	FY2015	FY2016	
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$13,594,212	\$14,101,074	\$14,833,463	\$14,915,715	1.
2.	plus Sum of separately warned articles passed at union district meeting	+	-	-	-	2.
3.	Adopted or warned union district budget plus articles	\$13,594,212	\$14,101,074	\$14,833,463	\$14,915,715	3.
4.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	+	-	-	-	5.
6.	Total Union Budget	\$13,594,212	\$14,101,074	\$14,833,463	\$14,915,715	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		FY2013	FY2014	FY2015	FY2016	
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$2,456,077	\$2,986,897	\$3,263,795	\$2,725,754	9.
10.	Total offsetting union revenues	\$2,456,077	\$2,986,897	\$3,263,795	\$2,725,754	10.

11.	Education Spending	\$11,138,135	\$11,114,177	\$11,569,668	\$12,189,961	11.
12.	U-32 UHSD equalized pupils	784.43	763.66	747.94	757.28	12.

13.	Education Spending per Equalized Pupil	\$14,199.02	\$14,553.83	\$15,468.71	\$16,097.03	13.
14.	minus Less eligible net construction costs (or P&I) per equalized pupil	- \$1,092.46	- \$938.34	- \$958.53	- \$951	14.
15.	minus Less share of SpEd costs in excess of \$50,000 for an individual	- \$17.58	- \$5.88	-	- \$12	15.
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-	16.
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	17.
18.	minus Estimated costs of new students after census period	-	-	-	-	18.
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	- NA	-	-	-	19.
20.	minus Less planning costs for merger of small schools	-	-	-	-	20.
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	- NA	- NA	- NA	- \$11	21.
22.	plus Excess Spending per Equalized Pupil over threshold (if any)	+ threshold = \$14,841	+ threshold = \$15,456	+ threshold = \$16,166	+ threshold = \$17,103	22.
23.	Per pupil figure used for calculating District Adjustment	\$14,199	\$14,554	\$15,469	\$16,097.03	23.
24.	Union spending adjustment (minimum of 100%) (\$16,097 / \$9,459)	162.777%	159.041%	166.599%	170.177%	24.

25.	Anticipated equalized union homestead tax rate to be prorated (170.177% x \$1.00)	\$1.4487	\$1.4950	\$1.6327	\$1.7018	25.
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Prorated homestead union tax rates for members of U-32 UHSD

	FY2013	FY2014	FY2015	FY2016
T019 Berlin	0.7975	0.8214	0.8887	0.9518
T039 Calais	0.7391	0.7635	0.8381	0.8752
T065 East Montpelier	0.7280	0.7372	0.8296	0.9208
T124 Middlesex	0.6994	0.7064	0.7354	0.7452
T254 Worcester	0.7391	0.7962	0.8518	0.8293
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

26.	Anticipated income cap percent to be prorated from U-32 UHSD (170.177% x 1.94%)	2.93%	2.86%	3.23%	3.30%	26.
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Prorated union income cap percentage for members of U-32 UHSD

	FY2013	FY2014	FY2015	FY2016
T019 Berlin	1.61%	1.57%	1.76%	1.85%
T039 Calais	1.49%	1.46%	1.66%	1.70%
T065 East Montpelier	1.47%	1.41%	1.64%	1.79%
T124 Middlesex	1.41%	1.35%	1.45%	1.45%
T254 Worcester	1.49%	1.52%	1.69%	1.61%
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1.535. 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 1.94%.



Reis Winkeljohn, grade 12



U-32 production of Once on This Island



Class of 2015