

**WINDHAM NORTHEAST SUPERVISORY UNION**

Bellows Falls Union High School

Central Elementary School

Grafton Elementary School

Bellows Falls Middle School

Saxtons River Elementary School

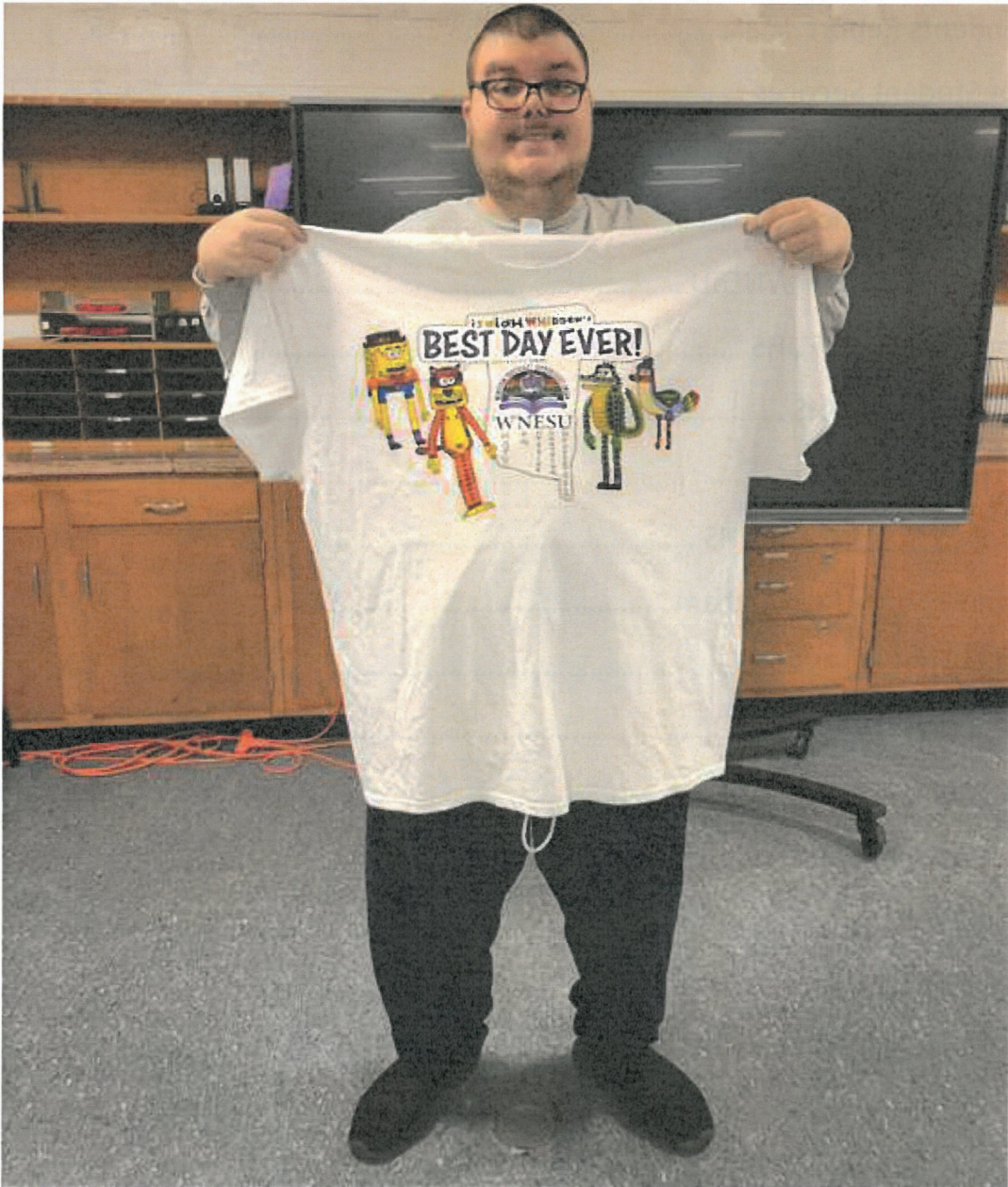
Westminster Center School

**FY2026 ANNUAL REPORT**



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## Report of the Superintendent of Schools - January 2025

Dear Windham Northeast Supervisory Union Community Members,

I want to share our progress and improvements from this year with you.

Our school district has one main goal: "Creating an Inclusive Community through Personalized Student Engagement." This means we want every student to learn and grow in ways that work best for them. All our teachers and staff are dedicated to helping each student reach their full potential. I can state confidently that we are seeing improvements in our students at the individual and cohort levels; which we attribute to our implementation of a new Reading and Mathematics curriculum in grades K-8. Additionally, our faculty is focused on understanding and using student data to adjust and drive instruction to meet the needs of all students. However, we are not done yet.

I understand that our community members worry about taxes. Last year, when many school budgets across Vermont failed to pass, you still supported our students' education. This year, as we planned our budget for 2025, we tried to balance what our students need with what taxpayers can afford. We face some big challenges:

- We will get \$280,000 less from the state for Special Education next year. Over two years, that's a \$500,000 cut, even though we have seen an increase in students' needs.
- Our health insurance costs went up by 11.9% this year, after already going up by 16.4% last year.

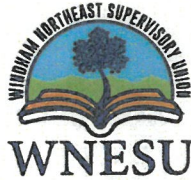
We received some good news about our ESSER grants (Emergency Relief funds for schools). These grants were extended through June 2025, which lets us finish important building projects and teacher training we already started.

Our school district received over \$20 million in ESSER grants. We used more than half of this money to improve our school buildings. Here's what we did:

At Bellows Falls Union High School:

- Installed a new heating and cooling system (\$5,000,000)
- Built a new Science Wing (\$2,000,000)
- Improved the kitchen
- Bought auditorium seats to replace ones damaged in the February 2024 flood and other furniture for students

At other schools:



Report of the Superintendent of Schools - January 2025

- Put new roofs on Westminster Center School, Studio Y, Bellows Falls Middle School, and Central Elementary
- Made school entrances safer at Westminster Center and Saxtons River Elementary
- Improved the playground at Grafton Elementary
- Upgraded security systems at all schools
- Improved kitchens at Bellows Falls Middle School and Central Elementary

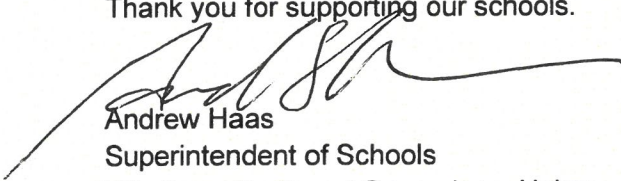
Our school boards continue to invest in our buildings. Westminster Center School started a solar energy project that will save money on electricity bills. They also fixed drainage problems in the parking lot and plan to upgrade their bathrooms and temperature control systems.

Bellows Falls Union High School will complete a new roof by the summer of 2025. They'll also completely replace the driveway and parking lot for the first time in 50 years. The school is still working on its PCB problem, but early cleanup efforts are working well. We turned off over 100 air filters because the air quality improved. So far, the state has paid for all this work, but we don't know about future funding yet.

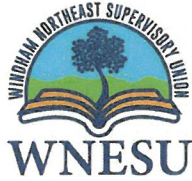
The Supervisory Union is responsible for Administrative Oversight, Financial Services, Special Education, Transportation, Food Nutrition, Technology, Curriculum and Instruction, and our Early Education Program.

To learn more about how these changes might affect your property taxes, please look at the tax projection and school budget pages in this Town Report. I'm happy to answer any questions you have.

Thank you for supporting our schools.



Andrew Haas  
Superintendent of Schools  
Windham Northeast Supervisory Union



## Student Services Annual Report: January 2025

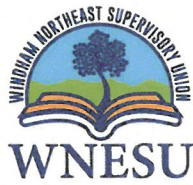
The Student Services Department is responsible for ensuring a free appropriate public education is provided to all qualified students with disabilities. Currently, WNESU serves 324 students who qualify for special education and/or related aids and services, approximately 32% of our total student population. This year, WNESU is working with the VT Agency of Education to address significant disproportionality in our supervisory union focused on reviewing our evaluation procedures for identifying students with disabilities and finding ways to strengthen early intervention practices.

W NESU employs a director and a secondary coordinator of student services, a school psychologist, 21 special education teachers, 4 speech and language pathologists (SLPs), 2 SLP assistants, an occupational therapist (OT), 2 certified occupational therapy assistants (COTAs), 5 mental health clinicians, a part time physical therapist (PT), two part time board certified behavioral analysts (BCBAs) and 52 paraprofessionals to serve students ages 3-21 with an individualized education plan (IEP) attending school in our supervisory union.

Each year, each local education agency receives an annual special education determination. This year's rating was based on data from the 22-23 SY. W NESU received a determination of "Meets Requirements." Areas of focus for the Student Services Department will include working collaboratively with Bellows Falls Union High School to increase the graduation rate for students with disabilities and partnering with all schools to work on increasing proficiency rates for students with disabilities in the area of reading and math.

Last year, W NESU was chosen as one of three Vermont Supervisory Unions to receive a grant award from Pathways to Partnerships, through the Vermont Agency of Education. The focus of this grant program over the next four years at the high school is to support students with disabilities to successfully transition to adulthood and achieve competitive integrated employment. Plans for support for students include self-advocacy workshops, employment readiness and career counseling workshops, opportunities for job shadows, worksite tours and summer employment and internships as well as support for parents and teachers.

For the 24-25 school year, professional development for special educators has primarily been focused on building and understanding of the new math and reading curriculum for elementary and middle school students with plans for a summer catalog of professional development opportunities to be offered in July and August 2025. Paraprofessionals are



engaging in training focused on understanding the effects of trauma and how to use proactive verbal de-escalation strategies to help manage behaviors.

The Student Services Department looks forward to working collaboratively with all of our schools to meet the needs of our exceptional learners.

With Kind Regards from the Student Services Department,

Dr. Heather Willis-Doxsee,  
Student Services Director





## Windham Northeast Supervisory Union Early Education Center

[earlyed.wnesu.org](http://earlyed.wnesu.org)

January 2025

The 2024-2025 school year marks the 22nd year of the Early Education Center providing high-quality early care and education to WNESU's youngest learners. It is also the second year of our newly expanded pilot program, offering a full school day and school week schedule. We continue to operate two classrooms at Central Elementary School and one at Westminster Center School, serving a total of 40 WNESU students.

At the Early Education Center, the school day is filled with enriching activities such as music, movement, art, storytelling, age-appropriate reading and math activities, daily "circle time," outdoor play, and STEM explorations.

Our approach is grounded in data and a deep understanding of child development, which guides our planning and curriculum design. This ensures that each and every child's developmental goals are addressed in alignment with the Vermont Early Learning Standards, preparing children to enter kindergarten with confidence and enthusiasm.

Looking ahead, in the 2025/2026 school year we will begin charging a small tuition fee to families. This change will allow our program to access childcare subsidy funds through ACT 76. The additional revenue will help sustain the high-quality care and education we have proudly provided since 2002.

We extend our heartfelt gratitude to the communities of Athens, Grafton, Rockingham, and Westminster for your continued support of our classrooms and, most importantly, our students.

Respectfully Submitted,

Jennifer A. Keenan  
Teaching Principal



FY 2025 Windham Northeast SU Student Population

School / Grade	Full PT	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
RIVER VALLEY TECHNOLOGY CENTER (half time .5)											1	13	37	21	72
WINDHAM REGIONAL TECHNOLOGY CENTER (half time .5)													9	10	19
SPRINGFIELD SCHOOL CHOICE												1			1
BRATTLEBORO SCHOOL STATE PLACED														1	1
PUTNEY SCHOOL CHOICE											2	2	1	1	7
CHESTER TUITION STUDENT							1								1
WEATHERSFIELD TUITION IN - BFUHS											1				1
BFUHS U27 ATHENS											2	2	6	1	11
BFUHS U27 GRAFTON											1	2	3	7	13
BFUHS U27 ROCKINGHAM											34	51	52	48	185
BFUHS U27 WESTMINSTER	3 part-time										24	17	21	25	87
BF MIDDLE SCHOOL ATHENS									2	1	5				8
BF MIDDLE SCHOOL GRAFTON										1					1
BF MIDDLE SCHOOL ROCKINGHAM							45	39	64	51					199
BF MIDDLE SCHOOL WESTMINSTER								2	15	19					36
GRAFTON ELEMENTARY SCHOOL ATHENS			2	3	2	1	2	2							12
GRAFTON ELEMENTARY SCHOOL GRAFTON	4 part-time		1	4	2	1	7	3	6						24
SAXTONS RIVER ELEMENTARY SCHOOL			15	18	14	16	16								79
CENTRAL ELEMENTARY SCHOOL			25	29	27	28	15								124
WESTMINSTER ELEMENTARY SCHOOL	1 part-time		19	14	26	17	18	14	20						128
COMMUNITY PRE-K GRAFTON	2														2
COMMUNITY PRE-K ROCKINGHAM	32														32
COMMUNITY PRE-K WESTMINSTER	19														19
EE STUDENTS ROCKINHAM	24														24
EE STUDENTS WESTMINSTER	11														11
EE STUDENTS ATHENS - GRAFTON	4														4
<b>TOTAL BY GRADE LEVEL</b>	<b>92</b>	<b>62</b>	<b>68</b>	<b>71</b>	<b>63</b>	<b>59</b>	<b>64</b>	<b>69</b>	<b>81</b>	<b>76</b>	<b>64</b>	<b>75</b>	<b>83</b>	<b>83</b>	<b>1006</b>
<b>LESS- 6 PART-TIME (Home Schooled)</b>															<b>-7</b>
<b>TOTAL WINDHAM NORTHEAST STUDENTS</b>															<b>999</b>

305

244

367

87

BELLOWS FALLS UNION HIGH SCHOOL STUDENTS BY SENDING SCHOOL DISTRICT

BELLOWS FALLS MIDDLE SCHOOL

PRE-K STUDENTS

FY 2025 Windham Northeast SU Student Population

School / Grade	Full PT	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total	
<b>STUDENTS TUITIONED OUT of DISTRICT ( NOT INCLUDED IN OTHER DATA )</b>																
ATHENS - THE COMPASS SCHOOL									1	2	1				4	
MOUNTAIN MONTESSORI SCHOOL									1						1	
GRAFTON- GREENMOUNTIAN UHS										1					1	
GRAFTON - THE COMPASS SCHOOL													1		1	
GRAFTON- THE GRAMMER SCHOOL										1					1	
COMMUNITY SCHOOL HOUSE						1									1	
ROCKINGHAM - CROTCHED MOUNTAIN									1						1	
ROCKINGHAM - FOUNDATIONS												1			1	
ROCKINGHAM - GRANITE HILL												1			1	
ROCKINGHAM - GREENWOOD													1		1	
ROCKINGHAM - KINDLE FARM								1		1			1		3	
ROCKINGHAM - SWANSEA WOODS											1				1	
ROCKINGHAM - COMPASS SCHOOL								1				3			4	
ROCKINGHAM - VT SCHOOL for GIRLS												1			1	
WESTMINSTER- BRATT AREA MIDDLE									1						1	
WESTMINSTER - HILLTOP MONTESSORI									1						1	
WESTMINSTER- KINDLE FARM												1			1	
PROIORITY PLACEMENT INC					1										1	
WESTMINSTER- PUTNEY CENTRAL									1						1	
WESTMINSTER - COMPASS									2	3					5	
WESTMINSTER -GRAMMER									2	7					9	
WESTMINSTER - WILDER													1		1	
<b>OUT OF DISTRICT TOTALS</b>						1	1	0	2	10	15	2	7	4	0	42
<b>BFUHS SCHOOL CHOICE (NOT IN ENROLLMENT #)</b>																
ROCKINGHAM											3	1	1	2	7	
WESTMINSTER											3	0	2	4	9	
ATHENS											0	1	1	0	2	
GRAFTON											0	1	0	1	2	

**WINDHAM NORTHEAST  
SUPERVISORY UNION #47**

**FISCAL YEAR 2026  
( July 1,2025 - June 30,2026 )**

**PROPOSED EXPENDITURE  
and  
REVENUE BUDGET**

**Windham Northeast SU 47 - WNESU Expenses - Object Summary**

	A	B	C	D	E	F
			FY2024 ACTUAL EXPENDED	FY2025 ADOPTED BUDGET	FY 2026 PROPOSED BUDGET	increase (decrease)
1	<b>BUDGET EXPENDITURES SUMMARY BY</b>					
2	<b>SCHOOL DISTRICT SALARIES</b>					
3	TEACHERS' SALARIES	5111	1,312,308	1,850,015	1,936,577	86,562
4	PARAS' SALARIES	5121	1,342,833	1,617,154	1,594,957	-22,197
5	SUBSTITUTES' SALARIES	5131	78,720	61,000	80,000	19,000
6	ADMINISTRATORS' SALARIES	5141	689,696	887,851	935,606	47,755
7	SECRETARIES' SALARIES	5161	320,769	391,650	321,514	-70,136
8	PSYCH /OT / PT RELATED SERVICE	5171	511,219	665,916	686,621	20,705
9	FISCAL SERVICES	5175	336,068	273,514	405,394	131,880
10	FACILITY TECHNICIAN' SALARIES	5181	0	0	0	0
11	BUS DRIVERS	5182	496,361	561,040	495,722	-65,318
12	TECHNOLOGY SERVICE TECH SALARIES	5183	110,036	47,425	58,374	10,949
13	DISTRICT OFFICERS' SALARIES	5191	900	1,800	1,800	0
14	TOTAL SCHOOL DISTRICT SALARIES		5,198,910	6,357,365	6,516,565	159,200
15	TOTAL SALARIES AS % OF BUDGET		23%	35%	40%	
16	<b>INSURANCE / RETIREMENT BENEFITS</b>					
17	HEALTH INSURANCE	5211	1,234,681	1,577,227	1,789,519	212,292
18	HEALTH INSURANCE HRA/HAS	5219	0	0	0	0
19	FICA DISTRICT	5220	368,319	481,402	492,397	10,995
20	VT CHILD CARE TAX	5229	0	20,775	21,232	457
21	RETIREMENT (STATE) OPEB	5232	80,487	29,075	40,000	10,925
22	RETIREMENT (STATE) VEMERS	5234	199,424	269,364	270,799	1,435
23	EDUCATION REIMBURSEMENT	5251	56,242	25,572	69,172	43,600
24	UNEMPLOYMENT INSURANCE	5261	2,761	5,000	8,000	3,000
25	WORKER COMPENSATION INSURANCE	5271	51,604	63,483	58,577	-4,906
26	DENTAL INSURANCE	5281	24,064	32,098	33,370	1,272
27	LIFE & DISABILITY INSURANCE	5294	4,211	19,368	19,320	-48
28	TOTAL BENEFITS COST		2,021,793	2,523,364	2,802,386	279,022
29	BENEFITS AS % OF BUDGET		9%	14%	17%	
30	<b>TOTAL OTHER EXPENSE</b>					
31	CONTRACTED SERVICES	5321	1,007,133	477,132	552,532	75,400
32	TRANSPORTATION OF STUDENTS	5519	0	900	900	0
33	COMMUNICATIONS	5531	42,371	35,730	35,200	-530
34	POSTAGE	5533	0	0	0	0
35	ADVERTISING	5541	3,085	2,000	3,000	1,000
36	PRINTING & COPYING	5551	0	0	0	0
37	TUITION SPED	5562	681,982	800,000	800,000	0
38	PERSONNEL TRAVEL	5581	30,737	36,900	35,900	-1,000
39	ALLOCATION of SU ASSESSMENTS	5593	0	0	0	0
40	SPECIAL ED EXCESS COST	5594	0	20,000	20,000	0
41	SUPPLIES	5611	432,448	365,800	356,100	-9,700
42	TESTING	5612	0	800	800	0
43	BOOKS - PERIODICALS	5641	1,460	2,100	2,100	0
44	FURNITURE	5733	0	0	0	0
45	SOFTWARE LICENSES	5735	131,315	111,555	140,500	28,945
46	EQUIPMENT	5739	40,664	63,026	43,026	-20,000
47	DUES & FEES	5811	28,212	10,075	44,075	34,000
48	TRANSFERS TO GRANT FUNDS	5912	12,703,484	6,807,000	4,454,000	-2,353,000
49	TOTAL OTHER EXPENSE		15,102,891	8,733,018	6,488,133	-2,244,885
50	TOTAL OTHER AS % OF BUDGET		67%	49%	40%	
51	<b>TOTAL BUILDING EXPENSE</b>					
52	CONTRACT SERV. - FACILITIES CLEANING	5421	8,240	7,500	8,000	500
53	SNOW REMOVAL/SANDING	5422	1,180	1,500	1,500	0
54	TRASH REMOVAL	5425	2,864	3,600	3,600	0
55	SPECIFIC REPAIRS	5431	84,595	88,500	88,500	0
56	RENTAL / LEASE (FACILITY & COPIERS)	5441	60,181	59,107	60,925	1,818
57	PROPERTY & LIABILITY INSURANCE	5521	47,880	55,943	61,002	5,059
58	ELECTRICAL ENERGY	5622	5,361	5,000	6,000	1,000
59	LP GAS	5623	21,205	26,000	26,000	0
60	HEATING FUEL OIL	5624	2,429	4,500	3,000	-1,500
61	DIESEL/GAS	5626	48,864	62,603	62,603	0
62	PRIOR YEAR AUDIT ADJUSTMENTS	5897	5,643	0	0	0
63	TOTAL BUILDING EXPENSE		288,442	314,253	321,130	6,877
64	TOTAL BLD. EXP. AS % OF BUDGET		1%	2%	2%	
65	WNESU BUDGET		22,612,036	17,928,000	16,128,214	-1,799,786
66	<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 9,908,552</b>	<b>\$ 11,121,000</b>	<b>\$ 11,674,214</b>	<b>\$ 553,214</b>
67			<b>14</b>			<b>4.97%</b>

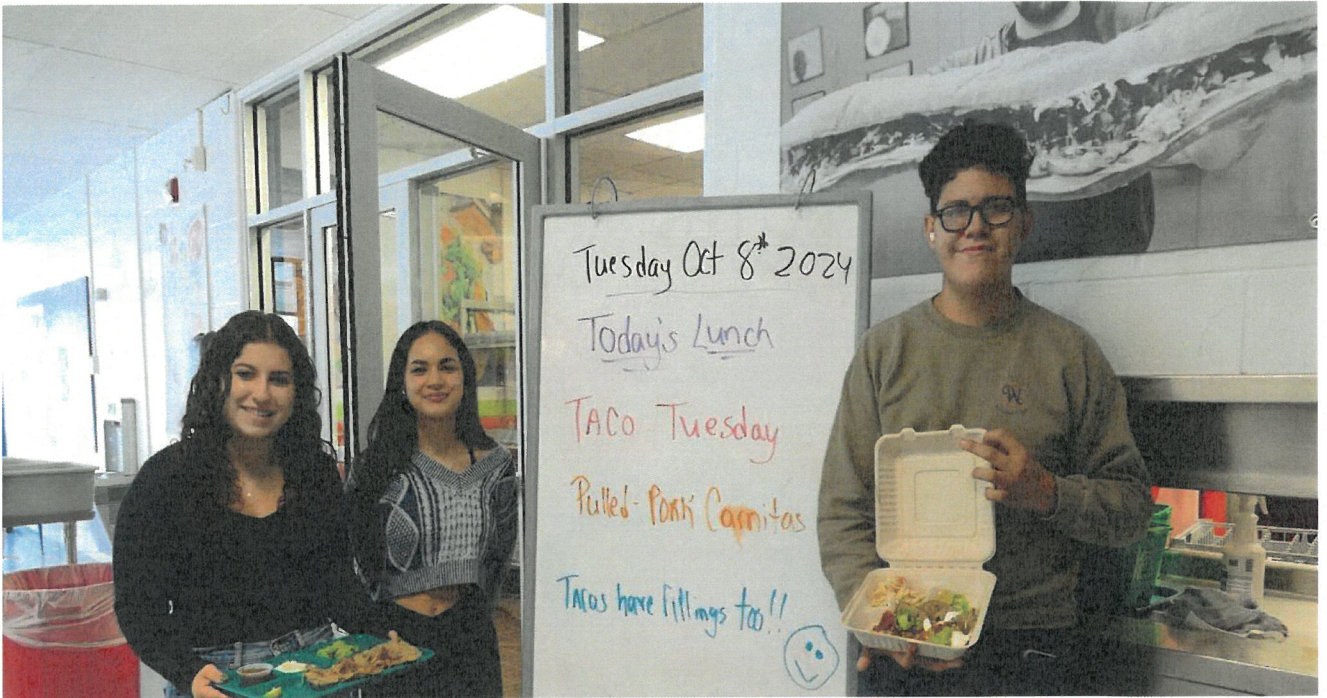
WINDHAM NORTHEAST SU 47 - FUNCTION SUMMARY

BUDGET SUMMARY BY FUNCTION	FUNCTION NUMBER	FY2024 ACTUAL EXPENDED	FY2025 ADOPTED BUDGET	FY2026 PROPOSED BUDGET	INCREASE (DECREASE)
GENERAL EDUCATION	1101	\$ 34,951	\$ 469,342	\$ 568,865	\$ 99,523
SPECIAL EDUCATION	1201	\$ 4,555,063	\$ 4,929,266	\$ 5,008,814	\$ 79,548
ATHLETICS	1401	\$ -	\$ -	\$ -	\$ -
CO-CURRICULAR ACTIVITIES	1501	\$ -	\$ -	\$ -	\$ -
GUIDANCE SERVICES	2120	\$ -	\$ -	\$ -	\$ -
HEALTH SERVICES	2131	\$ 4,243	\$ 6,673	\$ 6,673	\$ -
PSYCHOLOGICAL SERVICES	2140	\$ 598,912	\$ 638,544	\$ 685,823	\$ 47,279
SPEECH SERVICES	2152	\$ 525,195	\$ 474,431	\$ 518,745	\$ 44,314
OCCUPATIONAL SERVICES	2160	\$ 217,892	\$ 236,895	\$ 242,250	\$ 5,355
PHYSICAL THERAPY SERVICES	2170	\$ 30,637	\$ 43,100	\$ 43,100	\$ -
STAFF & CURRICULUM DEVELOPMENT	2212	\$ 184,705	\$ 382,794	\$ 529,876	\$ 147,082
MEDIA CENTER SERVICES	2220	\$ -	\$ -	\$ -	\$ -
TECHNOLOGY SERVICES	2230	\$ 577,106	\$ 581,694	\$ 591,943	\$ 10,249
SCHOOL BOARD SERVICES	2311	\$ 105,580	\$ 79,033	\$ 91,648	\$ 12,615
SUPERINTENDENT SERVICES	2320	\$ 461,962	\$ 482,575	\$ 409,911	\$ (72,664)
PRINCIPAL ADMIN. SERVICES	2410	\$ -	\$ 218,039	\$ 218,529	\$ 490
SPECIAL ED. ADMIN.SERVICES	2490	\$ 566,595	\$ 456,628	\$ 519,963	\$ 63,335
FISCAL SERVICES	2510	\$ 662,949	\$ 578,331	\$ 806,075	\$ 227,744
OPERATION OF FACILITIES	2610	\$ 88,226	\$ 96,288	\$ 91,973	\$ (4,315)
SAFETY & SECURITY	2660	\$ -	\$ -	\$ -	\$ -
TRANSPORTATION OF STUDENTS	2711	\$ 1,018,545	\$ 1,247,367	\$ 1,140,026	\$ (107,341)
FOOD SERVICE	3100	\$ 270,348	\$ 200,000	\$ 200,000	\$ -
TRANSFERS to GRANT FUNDS- WINDHAM NORTHEAST SU #47	5390	\$ 12,709,127	\$ 6,807,000	\$ 4,454,000	\$ (2,353,000)
EXPENDITURE BUDGET		\$ 22,612,036	\$ 17,928,000	\$ 16,128,214	\$ (1,799,786)
<b>TOTAL GENERAL FUND REVENUE</b>					
<b>LESS FEDERAL FUNDS</b>		\$ 9,908,552	\$ 11,121,000	\$ 11,674,214	\$ 553,214 4.97%

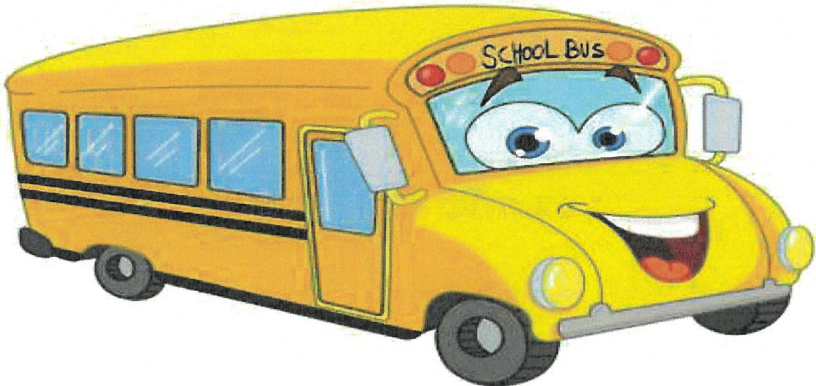
**WINDHAM NORTHEAST SU FY 2026 GENERAL FUND REVENUE**

	A	B	C	D	E	F	H	I	J	K	L	
1	FUND	Locatic	el	Progr	am	Rev	Function	REVENUES	FY2024 ACTUAL REVENUE	FY2025 APPROVED REVENUE	FY2026 PROPOSED REVENUE	FY2026 INC/(DEC)
2								<b>Assessment Revenues from Windham Districts</b>				
3	1001	401	51	11	5	1931	BFUHS	\$ 1,774,713	\$ 2,206,105	\$ 2,385,958	\$ 179,853	
4	1001	401	51	11	5	1931	ROCKINGHAM	\$ 2,423,801	\$ 2,905,899	\$ 3,464,605	\$ 558,706	
5	1001	401	51	11	5	1931	ATHENS- GRAFTON	\$ 310,107	\$ 365,862	\$ 401,893	\$ 36,031	
6	1001	401	51	11	5	1931	WESTMINSTER	\$ 997,858	\$ 1,176,337	\$ 1,294,346	\$ 118,009	
7							TOTAL ASSESSMENTS from SENDING DISTRICTS	\$ 5,506,479	\$ 6,654,203	\$ 7,546,802	\$ 892,599	
8							Fund Balance to Offset Deficit / Reduce Tax					
9	1001	401	51	11	5	1510	Bank Interest			\$ 50,000	\$ 50,000	
10	1001	401	51	11	5	1990	Miscellaneous Local Revenue	\$ 38,887			\$ -	
11	1002	401	51	11	5	1990	Indirect Cost of Federal Projects	\$ 147,373			\$ -	
12							TOTAL LOCAL REVENUES	\$ 186,260	\$ -	\$ 50,000	\$ 50,000	
13	1001	401	11	11	7	3150	State Aid for Transportation	\$ 372,660	\$ 350,000	\$ 350,000	\$ -	
14	1001	401	11	11	7	3150	State Aid for VOC Transportation	\$ 27,023	\$ 16,000	\$ 16,000	\$ -	
15							TOTAL State of Vermont Revenues for Transportation	\$ 399,683	\$ 366,000	\$ 366,000	\$ -	
16							<b>Vermont Special Education Funding</b>					
17	1001	401	51	21	3	3201	Mainstream Block Grant				\$ -	
18	1001	401	51	21	3	3220	ACT 173 Census Block Grant	\$ 3,342,992	\$ 2,987,000	\$ 2,705,412	\$ (281,588)	
19	1001	401	51	21	3	3203	SPED Extraordinary Reimb (Over \$60,000)	\$ 192,055	\$ 357,000	\$ 357,000	\$ -	
20	1001	401	01	21	3	3204	State EEE	\$ 99,013	\$ 89,000	\$ 89,000	\$ -	
21	1001	401	51	21	3	3205	State-Placed Reimbursement				\$ -	
22							TOTAL Special Education Funding Reimb	\$ 3,634,060	\$ 3,433,000	\$ 3,151,412	\$ (281,588)	
23	1001	401	1	11	5	1301	Tuition PreK			\$ 150,000	\$ 150,000	
24	1001	401	01	11	3	1101	State of Vermont Child Care Tax Payment			\$ 260,000	\$ 260,000	
25	2351	401	01	11	4	1101	Medicaid Reimbursement	\$ 248,679	\$ 667,797	\$ 150,000	\$ (517,797)	
26							<b>TOTAL GENERAL FUND REVENUE</b>	\$ 9,975,161	\$ 11,121,000	\$ 11,674,214	\$ 553,214	
27							REVENUE					
28	6001	401	51	15	4	4450	Food Service	\$ 1,352,067	\$ 982,000	\$ 1,352,000	\$ 370,000	
29	6002	401	51	15	4	4455	Food Service Summer	\$ 574,161		\$ 574,000	\$ 574,000	
30	2127	401	51	15	4	4449	Food Service Fresh Fruit & Veg	\$ 31,552		\$ 32,000	\$ 32,000	
31	2621	401	51	15	4	4792	Healthy Meals Incentive Grant	\$ 32,236		\$ 32,000	\$ 32,000	
32	2005	401	51	11	4	3213	Best		\$ 2,000	\$ 2,000	\$ -	
33	2006	401	51	11	4	3219	Act 230	\$ 4,597	\$ 6,000	\$ 6,000	\$ -	
34	2101	401	51	11	4	4226	IDEA-B	\$ 442,300	\$ 495,000	\$ 450,000	\$ (45,000)	
35	2102	401	01	11	4	4228	IDEA Pre-K	\$ 3,300	\$ 6,000	\$ 6,000	\$ -	
36	2106	401	51	11	4	4250	Title I	\$ 1,453,305	\$ 1,500,000	\$ 1,500,000	\$ -	
37	2122	401	51	11	4	4570	Title IV Support & Academic Enrichment	\$ 253,383	\$ 200,000	\$ 200,000	\$ -	
38	2124	401	51	11	4	4611	21C WCS/GES	\$ 69,378	\$ 208,000	\$ 45,000	\$ (163,000)	
39	2125	401	51	11	4	4651	Title IIA Grant	\$ 375,500	\$ 200,000	\$ 200,000	\$ -	
40	2137	401	51	11	4	4597	ESSER II	\$ 780,809			\$ -	
41	2139	401	51	11	4	4599	ARP ESSER	\$ 5,888,685	\$ 3,000,000		\$ (3,000,000)	
42	2145	401	51	11	4	4604	McKinney-Vento Homeless	\$ 44,681	\$ 72,000	\$ 25,000	\$ (47,000)	
43	2158	401	51	11	4	4571	Stronger Connections Grant	\$ 71,825	\$ 106,000		\$ (106,000)	
44	2599	401	51	11	4	5200	School Wide Program (Shelly)	\$ 1,147,374			\$ -	
45	2354	401	51	11	2	5555	Tobacco	\$ -	\$ 30,000	\$ 30,000	\$ -	
46							TOTAL FEDERAL FUNDS REVENUES	\$ 12,525,153	\$ 6,807,000	\$ 4,454,000	\$ (2,353,000)	
47							TOTAL GENERAL and FOOD SERVICE & FEDERAL FUNDS REVENUES	\$ 22,500,314	\$ 17,928,000	\$ 16,128,214	\$ (1,799,786)	
48									\$	11,674,214		





Thank you WNESU food service, transportation and maintenance crew for all you do!!!



# NOTES



# Bellows Falls Union High School

406 High School Road  
Westminster, Vermont 05158

January 15, 2025

Dear Bellows Falls Union High School Community:

It is my privilege to share with you the latest updates and accomplishments from BFUHS. As Chair of the High School Board, I would like to provide an overview of our budget, recent and ongoing school improvements, and the collaborative progress being made by the Board in service of our students, staff, and community.

## **Budget Overview**

The High School Board has worked diligently to develop a fiscally responsible budget that meets the needs of our district while being mindful of the financial contributions of our taxpayers. This year, we have prioritized areas that directly impact student learning, safety, and staff support. Key highlights include:

- **Total Budget:** \$8,536,884, which represents a \$595,388 increase from the previous year. This is an increase of 7.5% over last year's budget.
- **Teacher Salaries:** The budget reflects a reduction in teacher positions, which were adjusted based on data-driven decisions regarding class sizes and student enrollment trends.
- **Health Insurance:** Budget increase of \$262,848, which represents a 3% increase to the budget. The state sets a 10.9% increase in health insurance cost.
- **Supervisory Assessment:** \$179,854, reflecting a 2.1% increase in the budget.
- **Principal and Interest on Roof Bond:** \$152,977, an increase of 1.8% to the budget.
- **Surplus of funds:** The board has agreed to ask the voters to apply the sum of \$219,262 from the fiscal year 2024 Fund Balance to reduce expenditures in the fiscal year 2006 in order to reduce taxes. In addition, the board has agreed to ask the voters to apply the sum of \$219,262 from the fiscal year 2004 Fund Balance to reduce expenditures in future years in order to reduce taxes.
- **Adding the \$219,262 surplus to the budget, it decreases the budget to an increase of \$376,126 which would be an increase of 4.74% for the taxpayers.**



# Bellows Falls Union High School

406 High School Road  
Westminster, Vermont 05158

● **Tennis Court Repairs and Track Renovation:** Repairs and renovations are planned for the tennis courts and the track at Hadley Field to bring these facilities up to a quality standard that ensures a safe environment for our students and community members. These projects are planned for the summer of 2025.

The above school improvements reflect our dedication to maintaining and improving the infrastructure that supports education in our district.

### **PCB Update:**

Through the collaboration of the school administration, superintendent, and school board work to remediate the PCBs in the building has continued. The Vermont Department of Environmental Conservation (DEC) and the Vermont Department of Health (VHB) have completed source testing to identify areas of concern and are providing the Evaluation of Corrective Action Alternatives (ECCA) to the board by the middle/end of January. The ECCA will outline the various interim corrective action alternatives to reduce PCB levels within the various areas of the school building. The board will be reviewing the ECCA at an upcoming board meeting and it will be made available for public comments. It is important to note that currently all remediation costs have been reimbursed to the school by the state.

### **Board Committee Work:**

This past year, our 10-member board (minus a vacancy in Athens District), restructured and put a committee system in place for the building and grounds; and budget committees. The purpose of this was to have working committees that members of the board volunteered to serve to handle a structured approach to our 5-year strategic plan. These committees then brought forward to the full board recommendations to be considered for approval and implementation. Every effort was made to ensure representation from all districts in these committees. Additionally, several non-voting board members attended committee meetings and actively participated in discussions, contributing valuable insights and fostering a collaborative and productive environment. This committee structure allowed the board to have more productive and timely full board meetings that were informative and purposeful. I am very appreciative to all of the board members for their active role in this new structure.

This teamwork has enabled us to make meaningful progress and maintain a focus on what truly matters: the success and well-being of our students.



# Bellows Falls Union High School

406 High School Road  
Westminster, Vermont 05158

## ESSER Overview:

- **ESSER Funds for Capital Improvements:** A little over \$9,100,000 in federal funds has been allocated to BFUHS major projects over the past three years, including:
  - **\$5 million** for a new HVAC system.
  - **\$2 million** for the construction of a state-of-the-art science wing with walls.
  - **\$2 million** for instructional supplies, technology, furniture, and new auditorium seating.

I'd like to recognize and thank Superintendent Andy Haas for navigating the use of these federal funds not only at BFUHS but across the entire WNESU district.

## School Improvements

Our district is committed to providing safe, functional, and inspiring learning environments.

- **Auditorium Upgrades:** The auditorium has undergone significant improvements, including new carpeting, painting, and the installation of new auditorium seating. In the future, there will be an opportunity for community members to participate in a fundraiser by putting names on seats to help raise additional funds. These funds will be utilized to upgrade other parts of the auditorium.
- **Roof Repairs:** The \$2 million bond for the roof has been finished with the exception of the gymnasium. The Board and administration are working with state agencies to mitigate PCBs in the roof decking before the new gymnasium roof is installed.
- **Science Wing Renovation:** We are excited to announce the completion of the state-of-the-art science wing. This upgraded space will provide our students with access to modern labs and resources, fostering hands-on, inquiry-based learning opportunities. In addition, a fourth classroom will serve as a multi-use space for other subject disciplines.
- **Upcoming Driveway Project:** Planning is underway for a driveway improvement project. The driveway is funded by a \$2 million bond that was approved by the taxpayers in 2023. Construction is planned for the summer of 2025. This project will address long-standing concerns and improve accessibility for everyone in our community.



## Bellows Falls Union High School

406 High School Road  
Westminster, Vermont 05158

### Looking Ahead:

In addition, we are excited to announce the **Terrier Day of Service on Saturday, May 17th**. This will be a community service opportunity for students and community members to come together and work around the school to enhance our facilities. Activities will include trail work, painting, repairs, and more. **Please save the date**, and stay tuned for more specific information in the coming months.

I would like to thank my fellow Board members, our dedicated educators, supportive families, and engaged community members for their contributions to our district. Together, we are building a brighter future for all.

The board would also like to express its gratitude to Principal Kelly O'Ryan for her steadfast leadership in guiding our faculty, staff, and students while fostering a strong culture of educational excellence.

Thank you for your time and continued support. Our Board looks forward to hearing your feedback and addressing any questions you may have during our annual meeting on **Wednesday, February 26th at 7:00 PM** at Bellows Falls Union High School.

With appreciation,

Robert A. Weltz, Chair, BFUHS Board



# Bellows Falls Union High School

406 High School Road  
Westminster, Vermont 05158

January 15th, 2025:

Dear WNESU Community:

We have an incredibly dedicated team of educators, paraeducators, counselors, and staff working to support our students and I remain deeply proud of their tireless efforts to support innovative, inclusive, and relevant curricular and co-curricular opportunities for our students.

I wish to start by highlighting the incredible work of our Maintenance team led by Jeff Potter. We have made significant improvements to our facilities over the past year that have made a marked improvement in the safety and inclusivity of our building. Our state of the art science wing, fully funded under ESSER grant, was recently completed and will open for students at the start of the second semester in late January. We have also just completed a significant update to the seating in our Auditorium and cafeteria spaces with the support of ESSER funding and look forward to the return of our music and theater programming to the high school. Our HVAC system, also covered through ESSER, and updated roof, supported through the generosity of the local community through a Bond, has also been recently completed.

While important work to remediate the PCBs in our building remains, we have also made significant headway in identifying and addressing areas of need in the building. With the support of the Vermont Department of Health (VDH), Vermont Department of Environmental Conservation (DEC), and our PCB Consultants (VHB), we have completed source testing to identify areas of concern and have taken initial steps to remediate and remove materials. While we began the year with our gymnasium offline, we were able to complete remediation work in the gym utility closets and regained access in mid-November. We are nearing completion of the Evaluation of Corrective Action Alternatives (ECAA) to examine the feasibility of various interim corrective action alternatives to reduce airborne PCB levels within targeted areas of the School. This document will be reviewed at an upcoming Board meeting and available for public comment. To date, all remediation costs to address this work have been covered by the State.

I also wish to acknowledge the incredible work happening within our English Language Arts (ELA) team. In partnership with WNESU Director of Curriculum and Instruction, Deb Kardane, the support of the Stern Center, and under the leadership of Tiffany Tobin, ELA Coordinator, the team has been working incredibly hard to provide new models of intervention to support the reading needs of our students. Our math team, led by Tim Clark, has been working in close partnership with the All Learners Network to revise our math program offerings in anticipation of new course options in the Fall of 2025. Under the leadership of Heather Waryas, our Career

Learning coordinator, students continue to benefit from increased flexible pathway opportunities and support in exploring job shadow and internship opportunities that support their postsecondary interests. Dean of Students, Mark Gebo, has worked tirelessly to foster a diverse portfolio of student clubs and programming in partnership with many area service providers helping to provide important leadership opportunities for our students.

Our faculty team has been working on building based committees this year to focus mental health and JED Foundation work, relational mapping through the Making Caring Common project, and an interdisciplinary team exploring our personalized learning plans (PLPs) and how we can continue to strengthen student agency within the high school. I wanted to extend a note of gratitude to faculty and staff anchoring those important committees including Vicki Jones, Carrie Mobus, Heather Waryas, Mark Gebo, and Petrina Scaglinone.

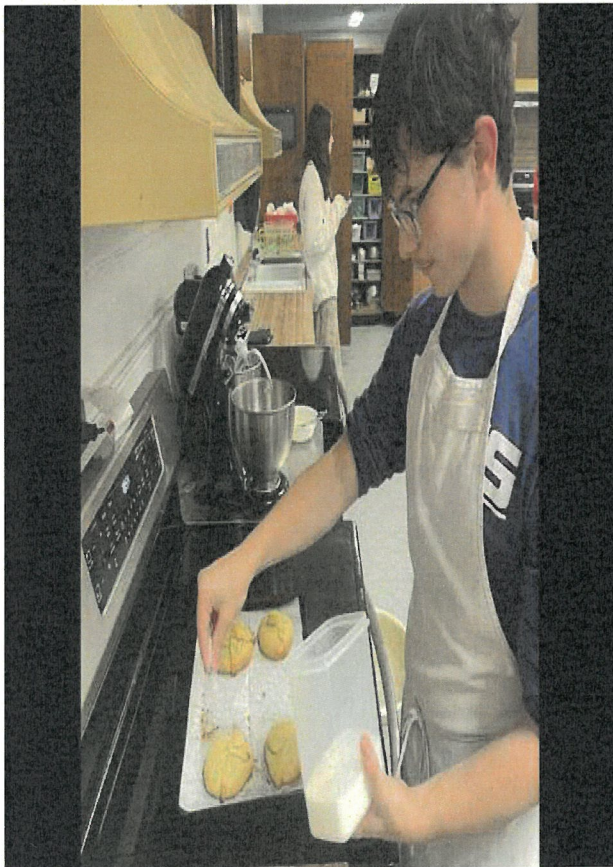
In closing, I also wish to extend my gratitude to the larger community. The consistent turnout in support of our students as they navigate important academic, co-curricular, and athletic milestones is incredibly moving and speaks to the strength of this community and your investment in its future.

We look forward to the weeks and months ahead and working in close collaboration to support our youth and the larger community.

Respectfully submitted,

Kelly O’Ryan  
BFUHS Principal





## NOTES

**WARNING**  
**Bellows Falls Union High School Annual Meeting**  
**Wednesday, February 26, 2025**

The legal voters of the Bellows Falls Union High School District are hereby notified and warned to meet at the Bellows Falls Union High School in the Town of Westminster, VT on Wednesday, February 26, 2025 at 7:00PM to act on Articles 1 through 4 and 6 through 8.

The legal voters of the Bellows Falls Union High School district are hereby warned to vote by Australian ballot on Article 5 at the following locations and times on Tuesday, March 4, 2025.

The polls will be open on March 4, 2025 at the following places during the times stated below:

Athens	Athens Town office, 25 Brooklin Rd. Athens	10AM - 7PM
Grafton	Grafton Elementary School, 58 School Street, Grafton	9AM - 7PM
Rockingham	Masonic Temple, 61 Westminster Street, Bellows Falls	8AM - 7PM
Westminster	Westminster Fire Station, 103 Grout Ave., Westminster	8 AM - 7PM

ARTICLE 1: To hear the report of the Bellows Falls Union High School District officers and to take action thereon.

ARTICLE 2: To elect a Moderator for one-year term beginning July 1, 2025

ARTICLE 3: To elect a District Clerk for a one-year term beginning July 1, 2025

ARTICLE 4: To elect a District Treasurer for a one-year term beginning July 1, 2025.

ARTICLE 5: Shall the voters of the Bellows Falls Union High School District authorize the school board to expend **\$8,536,884.00**, which is the amount the school board has determined to be necessary for the ensuing fiscal year? The


Bellows Falls Union High School District estimates that this proposed budget, if approved, will result in per pupil education spending of **\$13,022.48**, which is **18.44%** higher than per-pupil education spending of the current year.

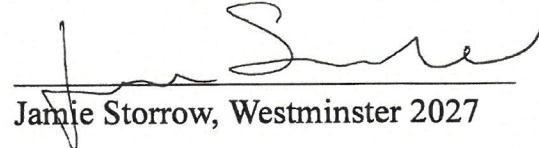
ARTICLE 6: Shall the voters of the Bellows Falls Union High School District apply the sum of **\$219,262** from the fiscal year 2024 Fund Balance to reduce expenditures in the fiscal year 2026 in order to reduce taxes

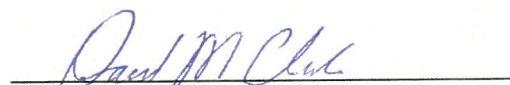
ARTICLE 7: Shall the voters of the Bellows Falls Union High School District authorize the school board to create a tax relief fund with the sum of **\$219,262**, from the fiscal year 2024 Fund Balance to reduce expenditures in future years in order to reduce taxes.

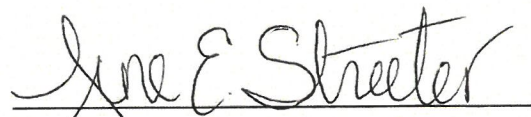
ARTICLE 8: Shall the voters approve an annual compensation to school directors in the amount of: Board Chair \$800, board members \$700, District Treasurer \$800, District Clerk \$125.

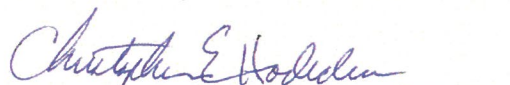
Approved by the Bellows Falls Union School District Board on January 13, 2025.

  
Rob Weltz, Board Chair  
Rockingham 2026

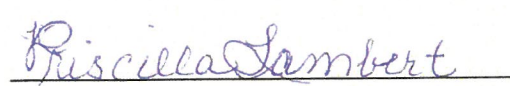
  
Jamie Storrow, Westminster 2027

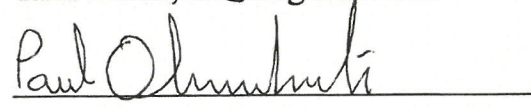
  
David Clark, Westminster 2025

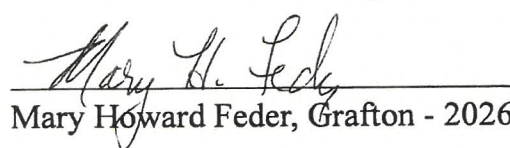
  
June Streeter, Westminster 2026

  
Chris Hodsdon, Rockingham 2025

  
Kim Keefe, Rockingham 2025

  
Priscilla Lambert, Rockingham 2025

  
Paul Obuchowski, Rockingham 2027

  
Mary Howard Feder, Grafton - 2026

\_\_\_\_\_  
Athens Seat - Vacant

**FY26 Comparative Budget Report  
BFUHS General Fund (1001)**

**REVENUE**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
41990	Interest Mascoma Bank	0	18,696.06	0	0	0
41510	Mascoma Operating Acct Bank Interest	0	0.00	0	0	0
41510	Mascoma Reserve Acct Bank Interest	0	0.00	0	0	0
41922	Other Revenues - Contributions (Sports)	0	4,000.00	0	0	0
41980	Prior Year Revenue	100,000	36,785.05	100,000	219,262	119,262
41990	Misc Revenue BFUHS	0	188.52	0	0	0
41990	Misc Revenue Flooding VSBIT Claim P5062400850-1	0	240,812.48	0	0	0
41990	Misc Revenue - Sports Ticket Sales	0	5,594.26	0	0	0
41990	Misc Revenue - JED Foundation	0	0.00	0	0	0
45100	Bond Revenue For Roof Project	0	2,000,000.00	0	0	0
40832	Interest Earned	0	0.00	0	0	0
43110	Ed Spending Tax Athens	185,855	185,855.23	188,107	183,286	(4,821)
43110	Ed Spending Tax Grafton	621,127	621,127.00	640,092	376,788	(263,304)
43110	Ed Spending Tax Rockingham	2,169,262	2,169,261.90	2,445,613	2,205,000	(240,613)
43110	Ed Spending Tax Westminster	1,345,243	1,345,243.23	1,412,689	1,551,485	138,796
43110	Ed Spending Grant Rockingham	1,913,468	1,913,468.10	1,761,774	2,890,375	1,128,601
43110	Ed Spending Grant Athens	316,132	316,131.77	329,207	240,913	(88,294)
43110	Ed Spending Grant Westminster	713,557	713,556.77	708,972	869,775	160,803
43114	Tech Center on Behalf	307,356	307,356.00	355,042	0	(355,042)
43115	Reimb. Unenrolled residents attending tech CTRS	0	870.00	0	0	0
43161	Revenue: ELL Categorical Aid	0	0.00	0	0	0
43282	Reimbursements - Drivers Ed	0	861.60	0	0	0
43370	High School Completion	0	100.00	0	0	0
43382	PCB	0	300,989.39	0	0	0
41566	State on Behalf	0	0.00	0	0	0
<b>Total Revenue</b>		<b>7,672,000</b>	<b>10,180,897.36</b>	<b>7,941,496</b>	<b>8,536,884</b>	<b>595,388</b>
		<u>7,672,000</u>	<u>10,180,897.36</u>	<u>7,941,496</u>	<u>8,536,884</u>	595,388
		(0)	0.00	0	0	0

**EXPENDITURES**

Acct	Description	FY24 Budget	FY24 Actual	FY24 Actual	FY25 Budget	FY26 Budget
<i>Secondary</i>						
<i>Regular Education</i>						
5111	Salaries,Teacher,BFUHS	1,872,679	1,595,736.83	1,624,925	1,449,509	(175,416)
5121	Salaries, Paras	65,156	72,617.32	73,656	138,890	65,234
5131	Salaries, Substitutes	35,000	39,206.13	25,000	25,000	0
5211	Insurance, Health,Gen. Ed.Ed.,Teachers & Paras	532,374	497,948.37	443,856	523,675	79,819
5220	Fica,Gen. Ed.Ed.,Teachers & Paras	148,243	118,011.44	130,664	121,512	(9,152)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, BFUHS	0	0.00	5,637	5,243	(394)
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers	40,000	34,458.20	40,000	0	(40,000)
5232	Retirement Incentive,Article 16.6,Oct 1 ,BFUHS	0	0.00	22,500	40,000	17,500
5234	Retirement,VMERS,Gen Ed	4,072	4,901.77	5,156	10,070	4,914
5251	Tuition Reimbursement,Reg. Ed	8,700	4,185.36	16,836	16,836	0
5261	Insurance,Unemployment,Gen. Ed.Ed	5,000	0.00	5,000	5,000	0
5271	Insurance,Worker Comp.,Gen. Ed.Ed	11,239	9.88	1,707	1,589	(118)
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras	9,579	14,005.98	8,134	7,792	(342)
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras	7,045	6,695.69	5,006	4,627	(379)
5321	Contracted Services, ,Gen. Ed.Ed.	0	7,962.50	0	0	0
5321	Contracted Services, Drivers Ed.	0	0.00	51,000	40,000	(11,000)
5321	Contracted Services EMP Training,,BFUHS	5,000	1,347.35	5,000	15,000	10,000
5321	Contracted Services Equipment,Art,BFUHS	500	0.00	500	0	(500)
5321	PCB, Student Online Learning	0	2,550.00	0	0	0
5321	Contracted Services Equipment,Driver Ed,BFUHS	2,780	0.00	2,780	4,100	1,320
5321	Contracted Services Equipment,Music,BFUHS & Band	3,500	1,652.51	3,500	1,500	(2,000)
5321	Contracted Services Equipment,Tech Ed,BFUHS	500	0.00	500	0	(500)
5321	Contracted Services,Science,BFUHS	0	0.00	0	0	0
5561	Tuition,Priority,Ed Program	50,000	0.00	50,000	7,500	(42,500)
5566	Tuition on Behalf to River Valley	269,290	269,290.00	296,399	326,949	30,550
5566	Tuition On Behalf to Windham TC	38,066	38,066.00	58,643	56,868	(1,775)
5567	Tuition,BFUHS to River Valley	210,485	210,484.76	221,706	252,196	30,490
5567	Tuition,BFUHS to Windham,BFUHS	29,750	23,184.00	43,860	43,860	0
5581	Travel,Reg. Ed.,Music,BFUHS	600	1,081.10	600	1,000	400

5581	Travel,Reg. Ed,Freshman Academy Trip,BFUHS	5,000	586.57	5,000	5,000	0
5581	Travel,Reg. Ed,Conferences,Foreign Language,BFUHS	500	1,294.41	500	500	0
5581	Travel Reg Ed Reimbursement	0	1,228.85	0	0	0
5593	Assessment,ELL Services	13,062	13,062.00	6,142	38,505	32,363
5593	Return of Surplus from SU	0	0.00	0	0	0
5611	Supplies,Gen. Ed.	13,000	6,332.42	11,000	11,000	0
5611	Supplies,AEP,BFUHS	600	146.54	500	300	(200)
5611	Supplies,Music,BFUHS ( AND Band,BFUHS)	4,500	4,266.51	2,700	2,700	0
5611	Supplies,Gen. Ed.Art,BFUHS	10,500	10,689.54	10,530	11,050	520
5611	Supplies,Gen. Ed.English,BFUHS	1,500	1,027.26	1,000	1,000	0
5611	Supplies,Gen. Ed.Foreign Lang.,BFUHS	1,000	574.36	750	750	0
5611	Supplies,Gen. Ed.Health,BFUHS	500	0.00	0	250	250
5611	Supplies,Gen. Ed.Consumer Science,BFUHS	6,000	7,328.17	9,265	12,500	3,235
5611	Supplies,Gen. Ed.Math,BFUHS	3,500	713.55	3,250	1,500	(1,750)
5611	Supplies,Gen. Ed.PE,BFUHS	5,000	4,014.44	5,000	5,300	300
5611	Supplies,Gen. Ed.Science,BFUHS	13,500	13,099.76	17,410	10,000	(7,410)
5611	Supplies,Gen. Ed.Driver Ed,BFUHS	720	0.00	0	0	0
5611	Supplies,Gen. Ed.Social Studies,BFUHS	1,000	51.21	1,000	750	(250)
5611	Supplies,Gen. Ed.Tech Ed,BFUHS	6,000	0.00	6,000	0	(6,000)
5611	Supplies,Gen. Ed.STEAM,BFUHS	0	0.00	0	3,000	3,000
5626	Vehicle Fuel,Driver Ed	1,000	0.00	0	0	0
5641	Print Media,,BFUHS	0	0.00	0		0
5641	Print Media,Art,BFUHS	0	0.00	0		0
5641	Print Media,AEP,BFUHS	500	190.84	600	300	(300)
5641	Print Media,Music,BFUHS	2,000	1,777.19	2,200	2,000	(200)
5641	Print Media,English,BFUHS	5,000	3,149.72	3,500	1,600	(1,900)
5641	Print Media,Foreign Lang.,BFUHS	0	0.00	300	0	(300)
5641	Print Media,Math,BFUHS	9,800	275.16	2,000	8,500	6,500
5641	Print Media,Driver Ed,BFUHS	600	322.94	0	0	0
5641	Print Media,Science,BFUHS	600	0.00	0	2,000	2,000
5641	Print Media,Social Studies,BFUHS	2,000	607.93	4,000	300	(3,700)
5733	Furniture ,Gen. Ed.Ed	10,000	9,892.50	10,000	5,000	(5,000)
5735	Software Services,Gen. Ed.Foreign Lang.,BFUHS	210	0.00	0	250	250
5735	Software Services,Gen. Ed. Math,BFUHS	290	148.68	375	890	515
5735	Software Services,Gen. Ed. English,BFUHS	7,000	6,454.99	7,200	7,200	0

5735	Software Services,Gen. Ed. Science,BFUHS	1,000	920.00	950	950	0
5735	Software Services,Gen. Ed. Music,BFUHS	500	1,270.00	1,698	1,700	2
5735	Software Services,Gen. Ed.Social Studies,BFUHS	0	0.00	182	0	(182)
5739	Equipment,Gen. Ed,BFUHS	0	0.00	0	0	0
5739	Equipment,Art,BFUHS	6,000	6,134.75	1,800	1,400	(400)
5739	Equipment,Music,BFUHS	2,000	2,160.48	0	1,800	1,800
5739	Equipment,STEAM,BFUHS	0	0.00	0	1,500	1,500
5739	Equipment,Math,BFUHS	3,000	2,428.09	0	0	0
5739	Equipment,PE,BFUHS	0	0.00	0	0	0
5739	Equipment,Science,BFUHS	900	860.00	0	0	0
5739	Equipment,Gen. Ed. ,Consumer Science,BFUHS	6,000	6,670.00	0	495	495
5739	Equipment,Industrial Arts,BFUHS	3,000	0.00	3,000	0	(3,000)
5811	Dues & Fees,English,BFUHS	500	0.00	0	0	0
5811	Dues & Fees,Music,BFUHS	0	0.00	0		0
5811	Dues & Fees,Science,BFUHS	295	0.00	215	285	70
5811	Dues & Fees,Math,BFUHS	188	0.00	198	198	0
5811	Dues & Fees,Art,BFUHS	200	0.00	0	0	0
5811	Dues & Fees,Social Studies,BFUHS	50	0.00	95	0	(95)
5811	Dues & Fees,Driver Ed.,BFUHS	130	69,105.00	0	0	0
5811	Dues & Fees,Music,BFUHS (AND Band BFUHS)	260	459.00	360	260	(100)
5811	Dues & Fees,Students,BFUHS	14,750	5,805.30	9,000	4,000	(5,000)
5811	Dues & Fees,Foreign Language,BFUHS	300	0.00	60	0	(60)
5811	Dues & Fees,NEASC,BFUHS	3,550	3,740.00	3,550	3,850	300
5899	Misc Expenditure	0	5.77	0	0	0
<i>Total Regular Education</i>		<i>3,517,063</i>	<i>3,130,189.12</i>	<i>3,273,896</i>	<i>3,247,299</i>	<i>(26,597)</i>
<b>Special Education</b>						
5593	Assessment,SPED Service ,BFUHS	838,331	838,331.00	1,127,353	1,317,122	189,769
5594	Allocation,Excess Cost,(Sped Cost over Tuition) ,S	0	0.00	0	0	0
<i>Total Special Education</i>		<i>838,331</i>	<i>838,331.00</i>	<i>1,127,353</i>	<i>1,317,122</i>	<i>189,769</i>
<b>Vocational Education</b>						
5567	STATE TECH CTR CONTRIBUTN / TUITN TO VC	0	0.00	0	0	0
<i>Total Vocational Education</i>		<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>



**Athletics**

5141	Salaries,Athletic Director, BFUHS	50,909	67,500.00	55,620	57,324	1,704
5161	Salaries,Admin. Assist,Athletics , BFUHS	0	0.00	0	0	0
5171	Salaries,Athletics,Trainer,BFUHS	50,000	424.96	0	30,000	30,000
5172	Salaries,Teacher,Athletic Coach BFUHS	0	98,130.00	99,053	99,053	0
5172	Salaries,Teacher,Athletic Coach BFUHS	95,814	0.00	0	0	0
5172	Salaries,In House Referees,Athletics, BFUHS	0	0.00	0	0	0
5181	Salaries, Custodian,Athletics	0	0.00	0	0	0
5211	Insurance,Health,Athletic Dir & Assist.,BFUHS	21,513	9.09	0	36,546	36,546
5211	Insurance,Health,Athletics,Trainer,BFUHS	9,066	0.00	0	0	0
5211	Insurance,Health,Athletics,Custodian,BFUHS	0	0.00	0	0	0
5220	Fica,Athletic Coach,Teacher,BFUHS	7,329	12,563.56	7,577	8,110	533
5220	Fica,Custodian,Athletics ,BFUHS	0	0.00	0	0	0
5220	Fica,Athletic Dir & Assist,BFUHS	3,895	0.00	4,255	4,385	130
5220	Fica,Athletics,Trainer,BFUHS	3,825	0.00	0	2,295	2,295
5229	VT Child Care Tax,Athletic ,BFUHS	0	0.00	184	541	357
5232	Retire,Custodian,Athletics,BFUHS	0	(71.93)	0	0	0
5234	Retirement,VMERS,Athletic Dir & Assist & Trainer,	6,307	5,246.08	3,893	6,331	2,438
5251	Professional Dev.,Athletics,BFUHS	0	250.00	0	0	0
5271	Insurance,Worker Comp.,Athletics,BFUHS	550	0.00	100	105	5
5271	Insurance,Worker Comp.,Athletic Dir. & Assist.,BF	295	0.00	56	57	1
5271	Insurance,Worker Comp.,Custodian,Athletics,BFUHS	0	0.00	0	0	0
5271	Insurance,Workers Comp.,Athletics,Trainer,BFUHS	290	0.00	0	30	30
5271	Insurance,Worker Comp.,Custodian,Athletics,BFUHS	0	0.00	0	0	0
5281	Insurance,Dental,Athletic Dir,BFUHS	233	0.00	0	249	249
5281	Insurance,Dental,Athletics,Custodian,BFUHS	0	0.00	0	0	0
5281	Insurance,Dental,Athletics,Trainer,BFUHS	300	0.00	0	0	0
5294	Insurance,LTD & LIFE,Athletic Custodian,BFUHS	0	190.68	0	0	0
5294	Insurance,LTD & LIFE,Athletic Dir,BFUHS	192	0.00	168	172	4
5294	Insurance,LTD & LIFE,Athletics,Trainer,BFUHS	189	0.00	0	103	103
5321	Contracted Prof. Serv. ,Game Security, BFUH	0	0.00	0	10,800	10,800
5321	Contracted Prof. Serv. ,Arbiter Sports, BFUHS	0	0.00	0	1,490	1,490
5321	Contracted Prof. Serv. (GAME REFEREE),Athletics, B	27,000	20,667.50	27,000	34,000	7,000
5321	Contracted Prof. Serv. ,Reconditioning of Equipmen	3,750	4,960.20	5,500	5,500	0
5321	Contracted Prof. Serv. ,Sports Pictures, BFUHS	0	2,445.00	0	0	0

5321	Contract Prof. Serv. ,Concussion Testing Impact st	3,500	1,842.50	0	0	0
5321	Contracted Prof. Serv.Coaches Clinics,Summer Train	0	0.00	0	0	0
5321	Contracted Service,Rental of toilet Facilites,Athl	0	0.00	0	0	0
5321	Contracted Service,Athletic Field Lining,Athletics	0	0.00	0	0	0
5432	Contracted Service,Rental of toilet Facilites,Athl	6,000	8,530.00	6,000	3,500	(2,500)
5432	Contracted Service,Athletic Field Lining,Athletics	0	0.00	0	0	0
5441	Rental,Athletics (lease purchase) ,BFUHS	0	0.00	0	0	0
5521	Insurance,Liability Catastrophic Athletics,BFUHS	5,775	5,775.00	1,854	1,709	(145)
5531	Communications, Cellular Service,Athletics.BFUHS	0	0.00	0	0	0
5581	Travel,Athletics,Trainer,BFUHS	6,000	3,533.42	6,000	2,000	(4,000)
5611	Supplies,Athletics,BFUHS	33,100	43,256.98	33,100	33,100	0
5626	Vehicle Fuel,Athletics,BFUHS	0	0.00	0	0	0
5739	Equipment,Athletics, BFUHS	0	8,053.49	7,500	7,500	0
5811	Dues & Fees,Athletics,BFUHS	6,000	10,435.83	7,750	7,500	(250)
	<i>Total Athletics</i>	<i>341,832</i>	<i>293,742.36</i>	<i>265,610</i>	<i>352,400</i>	<i>86,790</i>

**Co-Curricular**

5172	Coaches; & Activities Salaries	0	1,000.00	0	0	0
5172	Salaries,Teacher, Co-curr, BFUHS	63,530	34,827.50	66,981	78,120	11,139
5181	Salaries,Custodian, Co-curr, BFUHS	0	0.00	0	0	0
5211	Insurance Health,Teacher,Co Curricular,BFUHS	0	6.29	0	0	0
5220	FICA District	0	76.50	0	0	0
5220	Fica,Teacher,Co Curricular,BFUHS	4,937	2,546.70	5,124	5,974	850
5229	Childcare Tax	0	0.00	0	261	261
5229	VT Child Care Tax,Teacher,Co Curricular,BFUHS	0	0.00	0	0	0
5232	VSTRS--OPEB	0	0.00	0	0	0
5232	VSTRS--OPEB	0	0.00	0	0	0
5234	Retirement,VMERS,Teacher,Co Curricular,BFUHS	0	210.98	0	0	0
5271	Insurance,Workers Comp,Co Curricular,BFUHS	0	0.00	0	82	82
5271	Insurance,Worker Comp.,Co Curricular,BFUHS	374	374.00	70	0	(70)
5294	Insurance,Life & Disability,Co Curricular,BFUHS	0	0.00	0	0	0
5321	Contracted Services,Co Curricular,BFUHS	3,500	69.00	3,500	4,500	1,000
5611	Supplies,Drama,Co Curricular,BFUHS	12,000	10,195.52	2,500	10,000	7,500
5611	Supplies,Music,Co Curricular,BFUHS	2,200	6,665.00	2,000	2,100	100
5611	Supplies,Math,Co Curricular,BFUHS	2,300	700.00	1,900	1,900	0

5611	Supplies,Student Council,Co Curricular,BFUHS	900	0.00	900	900	0
5611	Supplies,Honors,Co Curricular,BFUHS	1,000	803.91	1,000	1,000	0
5611	Supplies,Yearbook,Deposit,Co Curricular,BFUHS	1,100	0.00	3,000	3,000	0
5641	Print Media,Music,Co Curricular,BFUHS	1,700	649.98	1,700	1,750	50
5811	Dues and Fees,Co Curricular,BFUHS	10,645	5,080.00	5,150	5,150	0
	<i>Total Co-Curricular</i>	<i>104,186</i>	<i>63,205.38</i>	<i>93,825</i>	<i>114,737</i>	<i>20,912</i>

**Guidance**

5111	Salaries,Teacher, Guidance Services,BFUHS	136,771	146,019.62	145,094	156,158	11,064
5141	Salaries,Director, Guidance Services,BFUHS	0	0.00	0	0	0
5161	Salaries,Secretary,Guidance- Attendance Services,B	51,948	38,543.29	39,103	41,613	2,510
5211	Insurance,Health,Guidance Services,Teachers & Secr	46,706	65,232.12	32,808	86,730	53,922
5220	Fica,Teacher,SAP,Sec,&DIR,Guidance Services,BFUHS	14,437	12,637.50	14,090	15,128	1,038
5229	VT Child Care Tax,Teach,SAP,Sec,&DIR,Guide Svcs,BF	0	0.00	608	652	44
5232	Retirement,Teacher, Guidance Services,BFUHS	0	1,509.00	0	0	0
5232	Retirement,OPEB, Guidance Services,Director & Secr	0	0.00	0	0	0
5234	Retirement,VMERS, Guidance Services,BFUHS	3,247	2,601.55	2,737	3,017	280
5251	Professional Develop.,Guidance Services,BFUHS	8,136	4,833.00	0	0	0
5271	Insurance,Worker Comp.,Guide Svcs,Teach & Secretar	1,094	1,093.32	184	198	14
5281	Insurance,Dental,Guidance Svcs,Teach, Secretar SAP	1,111	1,655.58	672	1,033	361
5294	Insurance,LTD & LIFE,Guidance Svcs, Teachers,SAP	719	514.29	539	573	34
5321	Contract Services,Guidance Services,HCRS Clinician	0	0.00	0	0	0
5533	Postage, Guidance Services,BFUHS	0	0.00	0	0	0
5581	Travel Conferences,Guidance Services, BFUHS	500	0.00	500	0	(500)
5611	Supplies,Guidance Services, BFUHS	1,175	0.00	1,750	1,500	(250)
5612	Testing Service,Guidance Services, BFUHS	10,000	8,889.95	6,000	6,000	0
5735	Software Services,Guidance Services,BFUHS	0	0.00	0	0	0
5811	Dues & Fees,Guidance Services,BFUHS	500	244.00	500	500	0
	<i>Total Guidance</i>	<i>276,344</i>	<i>283,773.22</i>	<i>244,585</i>	<i>313,102</i>	<i>68,517</i>

**Health Services**

5111	Salaries,Health Services ,BFUHS	73,699	75,699.00	79,227	79,992	765
5121	Salaries,Paras',Health Services,BFUHS	0	0.00	0	0	0
5211	Insurance,Health Services,BFUHS	0	0.00	0	2,000	2,000
5220	Fica,Health Services,BFUHS	5,638	5,790.85	6,061	6,119	58

5229	VT Child Care Tax,Health Services,BFUHS	0	0.00	261	264	3
5232	Retirement,OPEB,Health Services,BFUHS	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,BFUHS	427	427.00	79	80	1
5281	Insurance,Dental,Health Services,BFUHS	0	0.00	0	0	0
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Health Services,BFUHS	266	210.09	228	230	2
5593	Assessment,Health Service ,BFUHS	14,388	14,388.00	2,270	2,029	(241)
5611	Supplies,Health Services,BFUHS	5,100	4,949.94	5,100	6,090	990
5811	Dues and Fees,Health Services,BFUHS	800	0.00	800	800	0
<i>Total Health Services</i>		<i>100,318</i>	<i>102,973.88</i>	<i>94,026</i>	<i>97,604</i>	<i>3,578</i>

**Psychological Services**

5229	VT Child Care Tax,Teacher,Psych Services,BFUHS	0	0.00	0	0	0
<i>Total Psychological Services</i>		<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Instruction and Curriculum Development**

5141	Salaries,CoOrd., Work Based Learning Svcss,BFUHS	0	0.00	59,198	60,382	1,184
5211	Insurance,Health,Work Based Learning Svcs,CoOrd	0	0.00	0	2,000	2,000
5220	Fica,CoOrd.,Work Based Learning Services,BFUHS	0	0.00	4,529	4,619	90
5229	VT Child Care Tax,CoOrd.,Work Based Learning Svcs,	0	0.00	195	199	4
5234	Retirement,VMERS, Work Based Learning Svcss,BFUHS	0	0.00	4,144	4,378	234
5271	Ins,Worker Comp.,Work Based Learning Svcs,CoOrd.	0	0.00	59	60	1
5281	Insurance,Dental,Work Based Learning Svcs,CoOrd.	0	0.00	0	0	0
5294	Ins,LTD & LIFE,Work Based Learning Svcs CoOrd	0	0.00	177	180	3
<i>Total Instruction &amp; Curriculum</i>		<i>0</i>	<i>0.00</i>	<i>68,302</i>	<i>71,818</i>	<i>3,516</i>

**Library / Media Services**

5111	Salaries,Teacher,Media., BFUHS	78,946	84,341.78	68,173	57,592	(10,581)
5211	Insurance,Health,Media,Teachers & Paras,BFUHS	10,851	12,572.12	12,340	13,638	1,298
5220	Fica,Teacher&Para,Media,BFUHS	6,039	6,223.12	5,215	4,406	(809)
5229	VT Child Care Tax,Teacher&Para,Media,BFUHS	0	0.00	225	190	(35)
5232	Retirement,Teacher,Media., BFUHS	0	0.00	0	0	0
5271	Insurance,Worker Comp.,Media,Teachers & Paras,BFUH	458	458.00	68	58	(10)
5281	Insurance,Dental,Teachers & Paras,BFUHS	361	459.92	361	361	0
5294	Insurance,LTD & LIFE,Teachers,Paras,BFUHS	283	427.78	200	173	(27)

5611	Supplies,Media,BFUHS	400	0.00	250	250	0
5641	Print Media & AV,Media, , BFUHS	2,600	539.89	2,200	7,000	4,800
5733	Furniture, Media, BFUHS	0	0.00	0	0	0
5735	Software,Media,BFUHS	9,600	7,108.02	9,600	6,500	(3,100)
5739	Equipment, Media, BFUHS	0	0.00	0	0	0
5811	Dues & Fees,Media,BFUHS	0	0.00	0	0	0
<i>Total Library / Media Services</i>		<i>109,538</i>	<i>112,130.63</i>	<i>98,632</i>	<i>90,168</i>	<i>(8,464)</i>

**Technology for Instruction**

5111	Salaries,Teacher,Technology,BFUHS	0	0.00	0	0	0
5121	Salaries,Technician,Technology,BFUHS	0	0.00	0	0	0
5211	Insurance,Health,Teachers & Technician,Technology,	0	0.00	0	0	0
5321	Contracted Services,Technology,BFUHS	0	0.00	0	0	0
5431	Technology, Repairs	0	105.00	0	0	0
5521	Insurance,Cyber Liability,Technology,BFUHS	0	0.00	0	0	0
5531	Communications,Technology,BFUHS	12,000	10,195.29	12,000	12,000	0
5593	Assessment,Technology Service ,BFUHS	190,831	190,831.00	198,002	180,003	(17,999)
5611	Supplies,Technology,BFUHS	0	4,062.00	0	0	0
5735	Software,Licenses,Technology,BFUHS	0	250.00	0	0	0
5739	BFUHS Flooding Tech Equipment	0	19,667.86	0	0	0
<i>Total Technology for Instruction</i>		<i>202,831</i>	<i>225,111.15</i>	<i>210,002</i>	<i>192,003</i>	<i>(17,999)</i>

**Board of Education**

5191	Salaries, School Board & Officers,BFUHS	5,600	9,529.17	6,750	8,025	1,275
5220	Fica,Sch.Bd.,& Officers,BFUHS	77	729.01	438	438	0
5229	VT Child Care Tax,Sch.Bd.,& Officers,BFUHS	0	0.00	438	438	0
5271	Insurance,Worker Comp.,School Bd.& Officers,BFUHS	28	28.00	28	28	0
5321	Contracted Service,Election Officials,School Board	0	953.50	0	0	0
5321	Contracted Services,Audit Report,BFUHS	5,000	15,979.31	12,600	12,600	0
5321	Contracted Services,RockTown Clerk,Ballots & Progr	0	1,832.16	1,600	1,600	0
5321	Contracted Services,Legal Counsel,BFUHS	100	18,985.66	10,000	0	(10,000)
5342	BOARD OF ED / AUDITING SERVICES	0	0.00	0	0	0
5521	Insurance, Errors and Ommissions,School Board	0	0.00	0	0	0
5581	Travel,School Board,BFUHS	0	0.00	0	0	0
5593	Assessment,School Board Service ,BFUHS	35,742	35,742.00	26,938	12,665	(14,273)

5611	Schl Brd Supplies and Advertising	0	2,989.16	0	0	0
5811	SCHOOL BRD DUES AND FEES	0	0.00	0	0	0
	<i>Total Board of Education</i>	<i>46,547</i>	<i>86,767.97</i>	<i>58,792</i>	<i>35,794</i>	<i>(22,998)</i>

**Office of the Superintendent**

5593	Assessment,Superintendent Service ,BFUHS	190,400	190,400.00	296,202	285,778	(10,424)
	<i>Total Office of the Superintendent</i>	<i>190,400</i>	<i>190,400.00</i>	<i>296,202</i>	<i>285,778</i>	<i>(10,424)</i>

**Office of the Principal**

5111	Salaries Teachers	0	0.00	0	199,744	199,744
5141	Salaries,Prin.& Assist.,BFUHS	194,155	192,505.69	111,240	57,783	(53,457)
5161	Salaries, Secretary, BFUHS	0	94,611.38	97,570	97,204	(366)
5161	Salaries, Secretary, BFUHS	88,979	0.00	0	0	0
5211	Insurance,Health,Administration,BFUHS	71,878	73,946.84	58,201	0	(58,201)
5220	Fica,Prin.& Secretary BFUHS	21,660	20,265.09	15,974	19,700	3,726
5229	VT Child Care Tax,Prin.& Secretary BFUHS	0	0.00	689	850	161
5232	VSTRS--OPEB	0	3,018.00	0	0	0
5234	Retirement,VMERS,Prin & Asst., BFUHS	5,561	6,386.33	6,830	4,189	(2,641)
5251	Professional Dev.,Administration,BFUHS	300	9,458.00	300	300	0
5271	Insurance,Worker Comp.Administration,BFUHS	1,642	1,642.68	209	257	48
5281	Insurance,Dental,Administration,BFUHS	972	912.72	972	1,011	39
5293	Short Term Disability	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Administration,BFUHS	1,000	905.31	609	734	125
5321	Contracted Service, NEASC Accreditation,BFUHS.	5,000	0.00	5,000	12,000	7,000
5441	Managed Print & Copier Service,BFUHS	24,000	21,524.91	24,000	24,000	0
5441	Admin, Postage Machine Lease	0	424.59	0	0	0
5531	Communications,Prin. BFUHS	18,000	21,035.84	9,500	9,500	0
5533	Postage,Principals' Office,BFUHS	3,000	2,480.43	3,000	3,000	0
5581	Travel,Principals' Office,BFUHS	1,000	0.00	1,000	1,000	0
5611	Supplies,Graduation,Prin. Office, BFUHS	7,500	8,350.32	7,000	7,000	0
5611	Supplies, Student Assistance ,Prin. Office, BFUHS	0	0.00	0	5,000	5,000
5611	Supplies,Prin. Office, BFUHS	5,000	3,091.40	5,000	12,500	7,500
5739	Equipment,Prin. Office, BFUHS	3,000	849.18	3,000	3,000	0
5811	Dues & Fees,Principals' Office,BFUHS	5,000	3,829.05	5,000	5,000	0
	<i>Total Office of the Principal</i>	<i>457,647</i>	<i>465,237.76</i>	<i>355,094</i>	<i>463,772</i>	<i>108,678</i>

<i>Fiscal Services</i>						
5593	Assessment,Business Fiscal Service ,BFUHS	192,961	192,961.00	202,827	245,118	42,291
5898	IRS Fees/Penalties	0	1,934.53	0	0	0
<i>Total Fiscal Services</i>		<i>192,961</i>	<i>194,895.53</i>	<i>202,827</i>	<i>245,118</i>	<i>42,291</i>
<i>Operations of Buildings</i>						
5181	Salaries,Facility Technician,BFUHS	0	271,409.00	290,495	302,285	11,790
5181	Salaries,Facility Technician,BFUHS	233,916	0.00	0	0	0
5181	PCB Custodian Salaries	0	0.00	0	0	0
5211	Insurance,Health,Facility Technician,BFUHS	85,677	96,346.44	117,270	123,048	5,778
5220	Fica,Facility Technician, BFUHS	17,895	18,847.55	22,224	23,124	900
5220	PCB FICA	0	0.00	0	0	0
5229	VT Child Care Tax,Facility Technician, BFUHS	0	0.00	959	997	38
5234	Retirement,VMERS,Facility Technician, BFUHS	14,620	12,337.77	20,335	21,915	1,580
5271	Insurance,Worker Comp.,Facility Technician,BFUHS	16,373	16,373.00	20,335	21,161	826
5281	Insurance,Dental,Facility Technician,BFUHS	1,555	1,764.16	1,866	1,866	0
5294	Insurance, LTD & LIFE,Maint.& Custodial,BFUHS	854	353.64	896	927	31
5321	FLOODING EXP CLAIM P5062400850-1	0	120,465.49	0	0	0
5321	PCB Related Contracted Service	0	41,191.05	0	0	0
5411	Water-Sewer,BFUHS	49,000	33,615.31	49,000	40,000	(9,000)
5421	Contract Services,Cleaning Facility,BFUHS	0	0.00	0	0	0
5422	Snow Removal,BFUHS	25,000	18,116.85	25,000	25,000	0
5425	Trash Removal, BFUHS	9,000	9,372.00	9,000	10,000	1,000
5431	Bld.,Specific Repair,BFUHS	68,000	31,792.43	99,000	101,000	2,000
5431	Bond Funded Roof Project	0	898,987.75	0	0	0
5431	PCB Repairs	0	3,250.00	0	0	0
5432	Contract Services,Facilities,BFUHS	19,755	143,799.40	40,755	69,000	28,245
5441	PCB related leasing, Willscot	0	69,918.83	0	0	0
5521	Insurance,Property/Liability,BFUHS	28,455	28,455.00	34,478	35,280	802
5593	Assessment,Facilities Service ,BFUHS	27,285	27,285.00	32,819	27,968	(4,851)
5611	Supplies,Cust. & Maint,BFUHS	55,000	25,648.57	55,000	55,000	0
5611	FLOODING SUPPLY PURCHASES	0	46,012.50	0	0	0
5611	PCB Supplies	0	105,317.46	0	0	0
5622	Electricity, BFUHS	125,000	129,142.19	125,000	135,000	10,000

5623	LP Gas,Kitchen,BFUHS	3,000	1,425.83	3,000	2,500	(500)
5623	LP Gas,Science Lab,BFUHS	0	0.00	0	500	500
5623	LP Gas,Science Lab,BFUHS	0	0.00	0	90,000	90,000
5624	Heating,Wood Chip,BFUHS	0	0.00	130,000	0	(130,000)
5624	Heating Oil,BFUHS	130,000	85,230.39	0	0	0
5626	Vehicle Fuel,BFUHS	500	356.38	500	500	0
5739	Equipment,Non-Inst,Bld., BFUHS	2,400	0.00	2,400	2,500	100
<i>Total Maintenance of Building</i>		<i>913,285</i>	<i>2,236,813.99</i>	<i>1,080,332</i>	<i>1,089,571</i>	<i>9,239</i>
<b>Security</b>						
5321	Contract Services,Police Security,SRO,BFUHS	9,000	11,270.00	9,000	9,000	0
<i>Total Security</i>		<i>9,000</i>	<i>11,270.00</i>	<i>9,000</i>	<i>9,000</i>	<i>0</i>
<b>Transportation</b>						
5519	Contracted Service,Transportation, Field Trips, BF	0	0.00	0	0	0
5593	Assessment,Transportation Service ,BFUHS	187,787	186,526.00	245,384	215,953	(29,431)
<i>Total Transportation</i>		<i>187,787</i>	<i>186,526.00</i>	<i>245,384</i>	<i>215,953</i>	<i>(29,431)</i>
<b>Food Service</b>						
5593	Assessment,Food Service ,BFUHS	85,187	85,187.00	68,168	60,818	(7,350)
<i>Total Food Service</i>		<i>85,187</i>	<i>85,187.00</i>	<i>68,168</i>	<i>60,818</i>	<i>(7,350)</i>
<b>Debt Service</b>						
5831	Principal on Bond,BFUHS	0	0.00	0	100,000	100,000
5831	Principal On Bond - BFUHS Roof	0	0.00	0	0	0
5832	Interest on Bonds,BFUHS	0	0.00	61,260	114,237	52,977
5832	Interest On Bond - BFUHS Roof	0	16,497.00	0	0	0
<i>Total Debt Service</i>		<i>0</i>	<i>16,497.00</i>	<i>61,260</i>	<i>214,237</i>	<i>152,977</i>
<b>Fund Transfers</b>						
5912	Transfer to RESERVE Funds & BALANCE ACCOUNT	0	0.00	0	0	0
5919	Fund Transfer Out - Other	0	1,277,755.00	0	0	0
<i>Total Fund Transfers</i>		<i>0</i>	<i>1,277,755.00</i>	<i>0</i>	<i>0</i>	<i>0</i>
<i>Total Secondary Education</i>		<i>7,573,257</i>	<i>9,800,806.99</i>	<i>7,853,290</i>	<i>8,416,294</i>	<i>563,004</i>



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**Location Wide****Psychological Services**

5171	Salaries, Psychological Services,BFUHS	73,515	73,515.00	76,456	77,234	778
5211	Insurance Health,Psych Services,Teachers,SAP	14,018	31,482.64	0	30,994	30,994
5220	Fica,Teacher,Psychological Services,BFUHS	5,624	4,791.37	5,849	5,908	59
5229	VT Child Care Tax,Teacher,Psychological Svcs	0	0.00	252	255	3
5232	Retirement,State OPEB,Psychological,Teachers,BFUHS	0	1,509.00	0	0	0
5234	Retirement,VMERS, Psychological Services,BFUHS	4,595	4,962.35	5,352	5,599	247
5271	Insurance,Worker Comp.,Psych Services,Teachers,SAP	426	426.00	76	77	1
5281	Insurance,Dental,Psychological Services,Teachers,S	300	385.66	0	300	300
5294	Insurance,LTD & LIFE,Psych Svcs, Teachers,SAP,BFUH	265	243.17	221	223	2
5321	Contracted Service,Psychological,Teachers,BFUHS	0	0.00	0	0	0
	<i>Total Psychological Services</i>	<i>98,743</i>	<i>117,315.19</i>	<i>88,206</i>	<i>120,590</i>	<i>32,384</i>

**Board of Education**

5541	Advertising,School Board,BFUHS	0	43.50	0	0	0
	<i>Total Board of Education</i>	<i>0</i>	<i>43.50</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Adjustment to Prior Year**

5897	Prior Year Expenditure/Expense Adjustment	0	17,278.47	0	0	0
	<i>Total Adjustment to Prior Year</i>	<i>0</i>	<i>17,278.47</i>	<i>0</i>	<i>0</i>	<i>0</i>

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<i>Total District Wide</i>	<i>98,743</i>	<i>134,637.16</i>	<i>88,206</i>	<i>120,590</i>	<i>32,384</i>
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<b>TOTAL EXPENDITURES</b>	<b>7,672,000</b>	<b>9,935,444.15</b>	<b>7,941,496</b>	<b>8,536,884</b>	<b>1,753,781</b>
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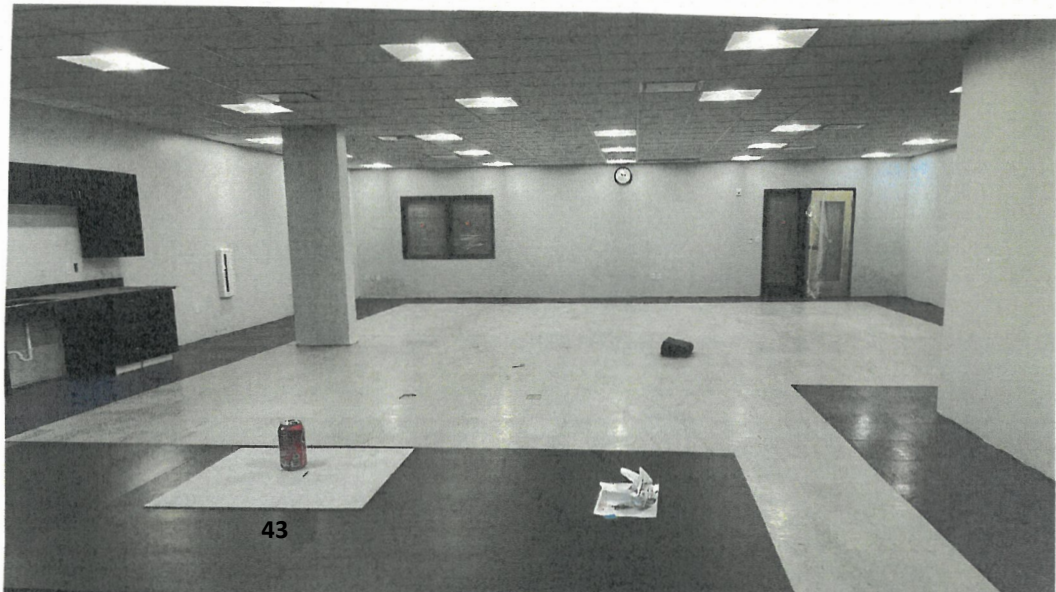
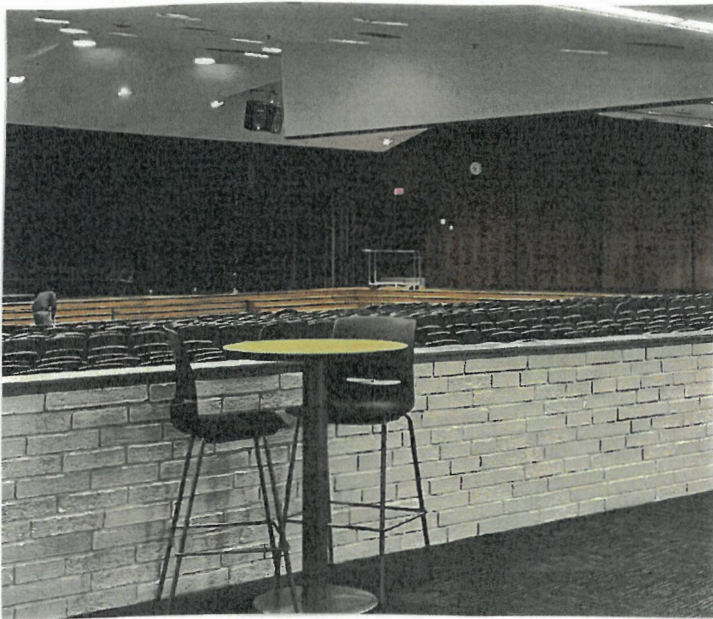
	<u>7,672,000</u>	<u>9,935,444.11</u>	<u>7,941,496</u>	<u>8,536,884</u>	<u>595,388</u>
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	0	0.04	0	0	1,158,393
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District: <b>Bellows Falls UHSD</b>		<b>U027</b>			Property dollar equivalent yield	Homestead tax rate per \$8,553 of spending per pupil
SU: <b>Windham Northeast</b>		Windham County			<b>8,553</b> <--See bottom note	<b>1.00</b>
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.			<b>12,260</b>			Income dollar equivalent yield per 2.0% of household income
						<b>FY2026</b>
<b>Expenditures</b>		<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>		<b>FY2026</b>
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$7,310,950	\$7,672,000	\$7,941,496		\$8,536,884
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	Adopted or warned union district budget plus articles	\$7,310,950	\$7,672,000	\$7,941,496		\$8,536,884
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	<b>Total Union Expenditures</b>	<b>\$7,310,950</b>	<b>\$7,672,000</b>	<b>\$7,941,496</b>		<b>\$8,536,884</b>
7.	S. U. assessment (included in union budget) - informational data					
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data					
<b>Revenues</b>						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$142,942	\$100,000	\$100,000		\$25,000
10.	<b>Total offsetting union revenues</b>	<b>\$142,942</b>	<b>\$100,000</b>	<b>\$100,000</b>		<b>\$25,000</b>
11.	<b>Education Spending</b>	<b>\$7,168,008</b>	<b>\$7,572,000</b>	<b>\$7,841,496</b>		<b>\$8,511,884</b>
12.	Bellows Falls UHSD pupils	383.95	385.03	713.18		653.77
<b>Education Spending per Pupil</b>		<b>\$18,669.12</b>	<b>\$19,666.00</b>	<b>\$10,995.11</b>		<b>\$13,019.69</b>
13.	Less net eligible construction costs (or P&I) per pupil	na	na	na		na
14.	Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na		na
15.	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 pupil)	Excess spending penalty suspended for FY23 - Sec. 5 of Act 59, 2021.	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.			based on \$67,636
16.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	na	na	na		na
17.	Estimated costs of new students after census period (per pupil)	na	na	na		na
18.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	na	na	na		na
19.	Less planning costs for merger of small schools (per pupil)	na	na	na		na
20.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	na	na	na		na
21.	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	na	na	na		na
22.	Excess spending threshold	threshold = \$19,997	threshold = \$22,204	threshold = \$23,193		threshold = \$15,826
23.	plus Excess Spending per Pupil over threshold (if any)	na	na	na		\$15,926.00
24.	Per pupil figure used for calculating District Equalized Tax Rate	suspended thru FY23	suspended thru FY23	suspended thru FY23		
25.	Union spending adjustment (minimum of 100%)	\$18,669	\$19,666	\$10,995		\$13,019.69
26.		140.222%	127.346%	111.140%		152.224%
27.	Anticipated equalized union homestead tax rate to be prorated (\$13,019.69 + (\$8,553 / \$1.00))	\$1.4022	\$1.2735	\$1.1114		\$1.5222
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%					
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1.5222
<b>Prorated homestead union tax rates for members of Bellows Falls UHSD</b>						
		<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>		<b>FY2026</b> <b>FY23 Pe</b>
T006	Athens	0.5206	0.5220	0.4467		0.6118 40.19%
T082	Grafton	0.5951	0.6187	0.4665		0.6389 41.97%
T169	Rockingham	0.4473	0.4085	0.3901		0.5343 35.10%
T234	Westminster	0.4136	0.4205	0.3858		0.5284 34.71%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
30.	Anticipated income cap percent to be prorated from Bellows Falls UHSD [(\$13,019.69 + \$12,260) x 2.00%]	2.34%	2.24%	2.18%		2.12%
<b>Prorated union income cap percentage for members of Bellows Falls UHSD</b>						
		<b>FY2023</b>	<b>FY2024</b>	<b>FY2025</b>		<b>FY2026</b> <b>FY23 Pe</b>
T006	Athens	0.87%	0.92%	0.88%		0.85% 40.19%
T082	Grafton	0.99%	1.09%	0.91%		0.89% 41.97%
T169	Rockingham	0.75%	0.72%	0.77%		0.74% 35.10%
T234	Westminster	0.69%	0.74%	0.76%		0.74% 34.71%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%
		-	-	-		0.00%

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **New and updated data will likely change the proposed property and 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.



# NOTES

## **Rockingham School Board Chair Report 2025**

It has been a busy year so far in the Rockingham Schools and I want to thank and congratulate students, parents, teachers and staff members, and our principals: Laura Hazard at Saxtons River Elementary School (SRES); Kerry Kennedy at Central Elementary School (CES), and Henry Bailly at Bellows Falls Middle School (BFMS) for getting us off to a successful start. A special thanks also goes to our community volunteers. Good schools work to bring community resources to students as well as to teach students about their community. Events such as the CES Giving Drive and the New Hampshire Dance Institute at SRES are good examples of this. This year we are also happy to report that the Central Elementary School has expanded their winter sports program with downhill skiing at Okemo Mountain for 4th graders. Thanks go to the community members who donated money and time to make this possible.

In our classrooms, both adults and students are learning as the Windham Northeast Supervisory Union (WNESU), under the leadership of Superintendent Andrew Haas, has instituted new programs in both math and language arts in the past few years. While it usually takes several years for curriculum to be fully implemented, it is hoped that students are already benefiting. WNESU Curriculum Director Deb Kardane has been very capably leading this effort while also working with data teams in each of the schools to identify individual students' strengths and weaknesses and instructional strategies that are appropriate for each child.

Improvements to each of the Rockingham School District's buildings using the last of the ESSER Grant funds have been completed in the past year. I want to extend my thanks to Mr. Steve Horton, who has clerked and supervised these and other grant funded capital improvement projects around the district for the WNESU. The kitchen at CES has been completely renovated, the entrance to SRES has been made both more visitor-friendly and more secure, and a portion of the BFMS roof has been replaced. The board has made the timely upkeep of our facilities a goal and we expect that there will be more projects in the years ahead that can be paid for with our capital improvements reserve funds.

Another goal that the board has set for this year is for improvements in student attendance. It is hard to understate the negative effects of missing school, even for a few days, let alone chronic absenteeism of 15 or more days a year. Obviously, we don't want children to attend school if they are ill. But each unnecessary absence is a day of instruction and learning the child has missed and will have to be made up somehow while the class continues with a new day of instruction. This presents obvious challenges for teachers and staff. Sending a worksheet home is no substitute for direct instruction. In addition, returning to the classroom after an absence is a stressful event for many children and stress also impacts learning.

Producing a reasonable budget that also supports our students' learning is always a board priority. The FY 26 Pre K-8 expenditure budget that has been approved by the board totals \$11,249,089.00, an increase of 4.32% over FY 25. Health insurance premiums will increase over 10% again this year. Special

education reimbursements from the State are projected to drop another \$300,000 thanks to Act 171, the special ed. block grant law, which was passed some years ago and has had a devastating effect on the revenues of districts such as ours with high special needs and declining overall enrollment. The board has approved some modest cuts to staffing at each of the three schools in order to try to keep Education Spending under control. The other crucial number in the tax equation, the number of Equalized Students, which increased to our benefit last year under Act 127, is likely to drop this year, which will likely have the effect of increasing taxes. The board hopes that you will show your support for this careful approach to budgeting by voting to approve the Rockingham School District budget in March.

The subject of education property taxes in Vermont has received much press and the legislature has just reconvened so the rhetoric will be ramping up. The board actually does not have a reliable tax estimate at this writing, but there will likely be an increase. Last year we managed to keep the homestead tax increase under 8%, which was a lot less than people in many other towns across Vermont experienced (cold comfort, I know). We will have a better idea about taxes once the Bellows Falls Union High School Board finalizes its budget because the Rockingham education tax rate is based on a combination of our budget and a portion of both the high school and Springfield Technical Center.

Governor Scott has made the implementation of a foundation formula for education funding a priority in his address to the legislature. He blames wealthy towns for driving up taxes statewide by approving higher than necessary school budgets. I want to make it clear that Rockingham is not one of those wealthy towns. In fact, under the current system, we receive millions of dollars more in education funding from the state each year than we pay in through our property taxes. It would be wise to keep a skeptical eye on any formula that starts with a base payment for each student but then requires local tax payers to make up any difference between the base payment and the actual school budget without a substantial allowance for less affluent school districts such as ours.

In closing, I want to thank my fellow board members for their work and thoughtful deliberation. Caitlin Deschenes-Desmond, Jim McAuliffe, Bill Morse, and Rick Holloway have put in many hours of work serving the residents and students of Rockingham. Mr. McAuliffe has announced that he will be resigning from the board effective on Town Meeting Day. If you or someone you know might be interested in serving on the school board I strongly encourage you to step forward now or in the future. The foundations of democracy begin at the local level and you can have a positive effect right here in the Town of Rockingham.

Best regards,  
Christopher Kibbe,  
Chair, Rockingham Town School Board



Dear Community Members,

As we reflect on another academic year at Bellows Falls Middle School, I am filled with gratitude and pride for all that we have accomplished together. This letter serves as an opportunity to share some of the highlights from the past year, acknowledge the dedication and hard work of our students, faculty, and staff, and look ahead to the exciting opportunities that lie ahead for our school.

### **Celebrating Our Achievements**

The 2024-2025 school year has been one of growth and transformation. We've seen our students thrive academically, socially, and emotionally, thanks in large part to the supportive and collaborative environment fostered by our incredible staff, families, and community partners. Some key highlights include:

1. **Academic Excellence:** Our students continue to excel in various academic areas, from math, reading, writing, science and social studies, to the arts.
2. **Community Engagement:** This year, we have strengthened our connections with the wider community. Through service projects, parent involvement, and local partnerships, our students have made a positive impact beyond the classroom.
3. **Social-Emotional Development:** We recognize that the well-being of our students is just as important as their academic success. Our social-emotional learning programs, including mindfulness practices and peer mentoring, have supported students in navigating both the challenges and triumphs of adolescence. We will continue to prioritize mental health and emotional wellness moving forward.

4. **Facilities and Resources:** Our school has seen continued improvements in both facilities and resources. From our new roof to the painting of our gymnasium, we are committed to ensuring our students have access to the best learning environments and tools available.

### **Gratitude and Acknowledgments**

I would like to take a moment to express my sincere gratitude to the dedicated teachers, staff members, and parents who contribute to making BFMS such a special place. Their unwavering commitment to our students' success, both inside and outside of the classroom, is truly inspiring. I am especially thankful to the Parent Teacher Organization (PTO), school board, and our building and district development committees for their ongoing support and leadership.

A special thank you goes to our students, whose energy, curiosity, and determination continue to inspire all of us. They are the heart of this school, and I am proud to see each of them grow and thrive.

### **Looking Ahead**

As we look toward the rest of the year, we are excited to build upon our successes and continue to innovate in ways that benefit our students. Some of our goals for the upcoming year include:

1. **Expanding Learning Opportunities:** We will continue to offer a variety of extracurricular activities and enrichment programs that cater to the diverse interests and talents of our students. We aim to introduce new clubs and opportunities for student leadership.
2. **Enhancing Parent and Community Partnerships:** We recognize that we are strongest when we work together. We will be focusing on increasing family engagement and ensuring that all members of the community feel welcomed and



involved in the life of the school.

3. **Investing in Professional Development:** Our educators are lifelong learners, and we are committed to providing them with the ongoing training and resources they need to stay at the forefront of teaching best practices. This ensures that your child receives the highest quality education possible.
4. **Fostering Equity and Inclusion:** We will continue our efforts to create a school environment where every student feels valued and heard. Through focused initiatives on diversity, equity, and inclusion, we aim to cultivate a culture of respect and understanding.

## Thank You

Once again, thank you for your continued support of Bellows Falls Middle School. Whether you're a parent, teacher, community member, or student, your contributions are essential to our success. We look forward to continuing this journey together and making the rest of the 2024-2025 school year one of even greater achievement and growth.

### ***Bellows Falls Middle School Core Values: TERRIERS***

**Teamwork**  
**Engagement**  
**Respect**  
**Responsibility**  
**Integrity**  
**Encouragement**  
**Resilience**  
**Spirit**

#### **Teamwork**

We believe in supporting each other and working together to reach a common goal.

#### **Engagement**

We believe in giving it our all every day to accomplish our goals and encourage others to do the same.

**Respect**

We value each other and treat each other with an appreciation of our differences.

**Responsibility**

We take accountability for our actions.

**Integrity**

We are honest, fair, and work hard to “do the right thing,” even when others are not looking.

**Encouragement**

We trust and count on each other to provide support.

**Resilience**

We persevere through the challenges we face.

**Spirit**

We influence each other positively with a sense of pride in our school and community.

Best wishes and thank you for your continued support,

*Henry Bailly*

Principal

*Catherine Seltzer*

Assistant Principal

Bellows Falls Middle School

15 School Street

Bellows Falls, VT 05101



# NOTES

**Central Elementary School**  
**50 School Street Extention**  
**Bellows Falls, VT 05101**



**You Belong Here!**

Central Elementary School (CES) is one of two K – 4 schools serving the children and families of Rockingham. We remain quite productive and are pleased to report a slight increase in our student population this year. At the time of this writing, our school serves 132 students in K-4 with 26 in Kindergarten; 31 in First Grade; 29 in Second Grade; 30 in Third Grade; and 16 in Fourth Grade. Several new students have joined us over the past few months and we have enjoyed getting to know our new students and families.

This year's theme is *You Belong Here!* We have embraced the diversity that everyone brings to our school community and celebrate this theme each week in our Monday Morning Meetings (MMM)! We begin our week as a whole school as we meet in the multipurpose room and greet each other, say the Pledge of Allegiance, share acknowledgments and announcements, recite the CES Pledge, and learn about the social skill of the week. We recognize monthly student and staff birthdays, important milestones, achievements, and share shout-outs for a variety of reasons. The MMMs are student-led and a great way to start our week. We have added High-5 Mondays with Officer Jillian Cenate and Ms. Barbara joining us for weekly check-ins and student and staff High-Fives! Our students also have a voice in the daily morning announcements. Students kick off our mornings with a quote of the week, menu options, weather updates, and highlights for upcoming events throughout our school. Student voice is prevalent.

We continue to add new Community Partners to help our school in a variety of ways. Our Village is always looking for folks with whom to partner to help work collaboratively and in support of student and community needs. We thank Sonnax Transmission Company for all that they have added this year from the support for our 5k, School Supply Drive, Trunk-or-Treat, Winter Gloves/Hat Drive, and more. They have joined so many local groups, organizations, and businesses who regularly support our school. You are all an amazing village and we are so incredibly grateful for your continued support. The recent donations from Rockingham Board Members, Chroma, and friends and family members of others have allowed our students to begin downhill skiing at Okemo Mountain this year. This has not happened in many years and the students are THRILLED to be joining the ranks of the other elementary schools within WNESU for this winter sport opportunity. We continue to go ice skating, cross-country skiing, sledding, and, thanks to a generous donation from the family of a former administrator, swimming at Edgar May Center. Many of our students would not be able to participate in these experiences

without your generous support and partnerships. Again, we thank you and are grateful that we can provide these fabulous learning opportunities to ensure a well-rounded education for our CES students.

Our academic enrichment areas include Art, Library/Media, Music, and Physical Education in support of Literacy, Math, Science, and Social Studies. Our entire school learns in conjunction with the work of our Instructional Leadership Team (ILT) through Focused Schools. This year's ILT members include Kara Curtis, Heather Murphy, Kerry Pickering, and Heather Smith. Our monthly professional development time is dedicated to strengthening our knowledge of Best Practices in education and our Targeted Learning Focus is: CES students will demonstrate growth and proficiency in critical thinking skills in reading, speaking, and writing to become clear communicators, problem solvers, and stronger lifelong learners.

WNESU has embraced multi-dimensional, instructional strategies via Expeditionary Learning (EL) and Illustrative Math (IM). We have partnered with instructional coaches to assist our faculty with the addition of these programs. Through a grant, WNESU was even able to send two of our teachers to the EL Conference in Atlanta. There, Laura Rounds and Abi Hoops joined Kate Kane, Deb Kardane, and many other WNESU educators as they learned many strategies for implementing the 4Ts Framework: Topic, Task, Target, and Text. This new learning is being shared with our CES/WNESU community to augment the teaching and learning approaches with a focus on active learning and critical thinking. Each module's lessons bring learning to life and allow students to problem-solve with a purpose. Stay tuned for more and be on the lookout for our upcoming, new mascot and logo. Kelley Green graciously spearheaded this process with our students and staff and we will soon reveal our new image.

We will continually check in to see if we are meeting expectations and welcome any questions or feedback! [kerry.kennedy@wnesu.com](mailto:kerry.kennedy@wnesu.com) or 1-802-463-4346.

We are thankful to you, our Rockingham voters, for your support of our school community and learning opportunities. You continue to enrich the lives of our children (and families) and allow us to make a positive impact in shaping the future of our community. You help our school live up to our theme, *You Belong Here!*

Respectfully submitted,

Kerry S. Kennedy, C.A.G.S.  
Principal, Central Elementary School





# Saxtons River Elementary School

*Inspire, create, and grow a community of lifelong learners.*

Dear Rockingham Community Members,

At Saxtons River Elementary School, we *Think It. Speak It. Write It!* Our focus is comprehension and we implement school-wide high-leverage instructional practices to ensure our students are growing and thriving!

SRES is an outstanding school. Our staff is committed to student learning and improving their practice, our families are supportive, and our students are curious, inspiring, and AMAZING!

## Additional school-wide efforts include:

- a continued focus on data-driven instruction;
- implementation of a new research-based and rigorous Language Arts program: EL (Expeditionary Learning) Education. With 3 Dimensions: mastery of knowledge and skills, character, and high-quality student work, EL Education focuses on engagement and knowledge-building given the integration of social studies and science as students read, think, talk, and write...a seamless integration of our already adopted focus: *Think It. Speak It. Write It!*
- implementation of Illustrative Math, the program we piloted last year;
- revitalization of our Reading Challenge (participation has significantly increased!);
- monthly recognition of students for demonstrating modeled and discussed EL Education's Habits of Character that help us become effective learners, ethical people, and work to contribute to a better world including initiative, responsibility, perseverance, collaboration, empathy, integrity, respect, compassion, citizenship and service;
- providing more opportunities for family engagement during the school day; and
- celebrating! We make time to celebrate students and staff as they achieve goals, demonstrate high-quality work, and take risks.

## Other learning opportunities:

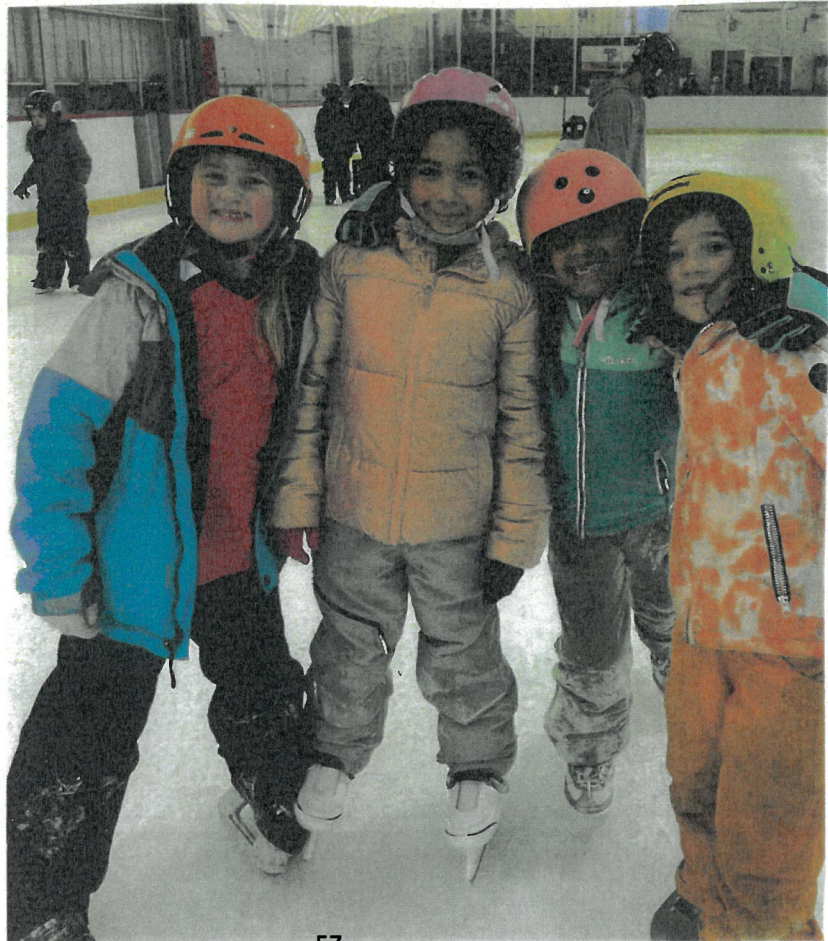
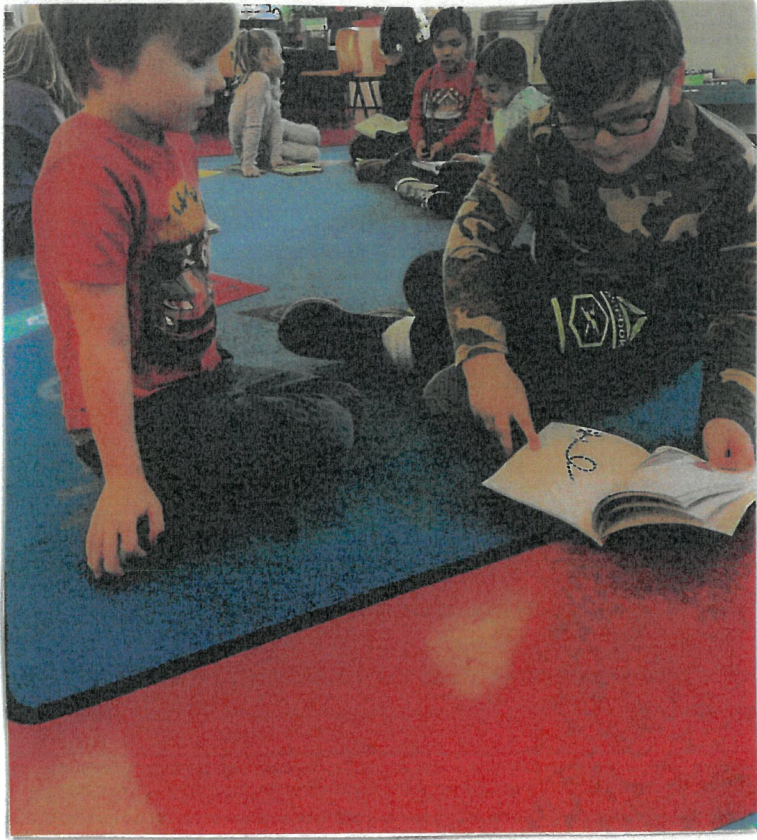
- an all-school field trip to VINS;
- two residencies and a performance with Main Street Arts that focused on team-building, risk-taking, and support and encouragement;
- a week-long artist in residency with the NH Dance Institute culminating in a lively family performance, where dance skills were honed and lifelong skills such as collaboration, perseverance, and celebration were practiced;
- a fun family engagement event: STEAM (science, technology, engineering, art and math) Night!;
- an educational performance by members of the Vermont Symphony Orchestra's brass section;
- a Veterans Day presentation by the Bellows Falls' Pierce Lawton Unit 37 American Legion Auxiliary; and
- an incredible Winter Sports program! SRES students choose to ski, snowboard, skate, or swim for six weeks;

Rockingham is an incredibly generous community. We are grateful for your support. Thank you for your donations to our White Elephant Sale, to Chroma Technology for making holiday wishes come true, to the Elks for keeping students warm, to River Charities, Inc. for supporting student activities, to members of the Immanuel Episcopal Church for bringing joy to holiday tables, to the Bartonville Grange, Rotary and Ella Cadematori for supporting literacy, and to the voters for passing the Rockingham School District budget.

Together, we make a difference!

Your partner in education,  
Laura Hazard, Principal





# NOTES

WARNING

Annual Rockingham Town School District Meeting

Warning for Articles for Rockingham Town Meeting, March 1, 2025, at 2:00PM.

The legal voters of the Rockingham Town School district are hereby notified and warned to meet in the Theater of the Bellows Falls Middle School in said Town on Saturday, March 1, 2025 at 2:00PM to act upon articles 1, 3-6 for expenditure of public funds.

**Then to adjourn on March 4, 2025, to the Masonic Temple (61 Westminster Street) in said Town at 8:00AM to vote by Australian ballot on Article 2**

ARTICLE 1: To hear the report of the Rockingham Town School District officers and to take action thereon.

ARTICLE 2: Shall the voters of the Rockingham Town School district approve the school board to expend **\$11,249,089.00**, which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Rockingham Town School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$12,833.44, which is 6.30% higher than per pupil education spending of the current year.

ARTICLE 3: Shall the voters of the Rockingham Town School District authorize the school board to create a tax relief fund with the sum of **\$400,000.00**, from the fiscal year 2024 Fund Balance to reduce expenditures in future years in order to reduce taxes?

ARTICLE 4: Shall the voters of the Rockingham Town School District authorize the school board to apply the sum of **\$45,935.00**, from the fiscal year 2024 Fund Balance to the Capital Improvement Reserve Fund?

ARTICLE 5: Shall the voters approve an annual compensation to school directors in the amount of: Board Chair \$800, board members \$700, and Treasurer \$500

ARTICLE 6: To transact any other proper business to be brought before the Town School district meeting.

Approved by the Rockingham Town School District Board on January 22, 2025.

*Chris Kibbe*

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Christopher Kibbe, Board Chair  
2025

*Caitlin Deschenes-Desmond*

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Caitlin Deschenes-Desmond, 2025

*Rick Holloway*

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Rick Holloway, 2027

*James McAuliffe*

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James McAuliffe, 2026

*William Morse*

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William Morse, 2026

FY26 Comparative Budget Report  
Rockingham General Fund (1001)

**REVENUE**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
41302	Tuition - Westminster	1,029,000	1,071,000.00	814,000	750,000	(64,000)
41302	Tuition - Athens - Grafton	0	0.00	110,000	110,000	0
41510	Bank Interest	4,000	31,710.93	0	0	0
41600	Revenue: BFMS Student Activites	0	1,566.25	0	0	0
41600	Revenue: CES Student Activites	0	30,479.97	0	0	0
41600	Revenue: SRES Student Activites	0	8,337.22	0	0	0
41980	Refund of Prior Years SU Surplus	700,000	5,072.41	500,000	500,000	0
41990	Misc Revenue	1,000	12,760.09	0	0	0
43110	ED Spending Grant	3,919,678	3,919,677.55	4,181,378	4,242,368	60,990
43110	ED Spending Tax	4,592,776	4,592,776.45	5,177,869	5,646,721	468,852
43190	Other Restricted Grants Revenue	0	2,000.00	0	0	0
45200	Interfund Transfer In	0	547,848.00	0	0	0
<b>Total Revenue</b>		<b>10,246,454</b>	<b>10,223,228.87</b>	<b>10,783,247</b>	<b>11,249,089</b>	<b>465,842</b>
		<u>10,246,454</u>	<u>10,223,228.87</u>	<u>10,783,247</u>	<u>11,249,089</u>	<u>465,842</u>
		0	0.00	0	0	0

**EXPENDITURES**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
<b><i>Bellows Falls Middle School</i></b>						
<b><i>Regular Education</i></b>						
5111	Salaries,Teacher,BFMS	1,167,468	1,074,804.36	1,181,796	1,152,865	(28,931)
5121	Salaries, Paras, BFMS	25,687	108,664.97	53,103	59,192	6,089
5131	Salaries, Substitutes,BFMS	35,000	33,060.00	35,000	35,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,BFMS	252,503	241,093.02	228,914	300,152	71,238
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, BFMS	91,275	87,505.04	94,491	92,723	(1,768)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, BFMS	0	0.00	4,074	3,997	(77)
5232	Retirement,Teacher, OPEB BFMS	0	22,385.35	0	0	0
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers,BFMS	20,000	7,500.00	0	0	0

5232	Retirement Incentive,Article 16.6,October 1, ROCK	0	0.00	22,500	0	(22,500)
5232	Retirement,Health Ins Assessment,OPEB \$1,542,Gen.	0	0.00	41,000	0	(41,000)
5234	Retirement,VMERS,BFMS	1,605	7,255.31	3,718	4,291	573
5251	Tuition Reimbursements,Gen. Ed.Ed.,BFMS	11,200	3,490.87	0	0	0
5261	Insurance,Unemployment,Gen. Ed.Ed.,Rockingham	0	0.00	4,883	0	(4,883)
5271	Insurance,Worker Comp.,Gen. Ed.Ed.,BFMS	6,921	6,922.94	1,231	1,213	(18)
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,BFMS	6,087	7,921.53	5,315	4,593	(722)
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	4,405	4,268.64	3,693	3,609	(84)
5321	MS Contracted Services ,(Assemblies)Gen. Ed.Ed	0	375.00	0	0	0
5321	Contracted Services ,Gen. Ed.Ed.,BFMS	103,500	76,321.00	0	0	0
5321	Contracted Services ,HCRS BI,Gen Ed.,BFMS	0	0.00	103,500	0	(103,500)
5562	Tuition,Pre-K,Early Ed,Rockingham (\$3,671/Studen	150,000	0.00	97,100	0	(97,100)
5581	Travel,Gen. Ed.Ed ,BFMS	0	122.96	0	0	0
5593	Assessment,ELL Services ,Rockingham	17,135	0.00	7,230	0	(7,230)
5611	Supplies,Gen. Ed.,(504 Service),BFMS	0	650.17	0	0	0
5611	Supplies,Gen. Ed.,Music,BFMS	1,000	1,120.63	2,000	1,500	(500)
5611	Supplies,Gen. Ed.,Teacher,BFMS	13,500	10,867.83	1,500	<b>10,026</b>	8,526
5611	Supplies,Gen. Ed.,Home Economics,BFMS	1,000	230.65	1,500	1,000	(500)
5611	Supplies,Gen. Ed.,Band,BFMS	1,500	1,534.99	1,500	1,500	0
5611	Supplies,Gen. Ed.,Art,BFMS	3,000	2,970.13	3,000	3,000	0
5611	Supplies,Gen. Ed.,Math,BFMS	0	0.00	3,000	3,000	0
5611	Supplies,Gen. Ed.,Science,BFMS	0	0.00	3,000	3,000	0
5611	Supplies,Gen. Ed.,PE,BFMS	1,500	1,311.26	1,500	1,500	0
5611	Supplies,Gen. Ed.,Social Studies,BFMS	0	0.00	3,000	5,000	2,000
5641	Print Media,BFMS	8,600	2,332.50	0	0	0
5641	Print Media,Science,BFMS	0	0.00	2,000	0	(2,000)
5641	Print Media,Social Studies,BFMS	0	0.00	2,000	0	(2,000)
5641	Print Media,Office,BFMS	0	104.23	0	0	0
5641	Print Media,Math,BFMS	0	0.00	2,000	0	(2,000)
5641	Print Media,Music,BFMS	0	222.20	500	500	0
5641	Print Media,Reading,BFMS (GenEd BFMS)	0	523.89	2,000	0	(2,000)
5811	Dues & Fees Reg Ed Middle MS	9,000	1,073.00	9,000	1,000	(8,000)
<i>Total Regular Education</i>		<i>1,931,886</i>	<i>1,704,632.47</i>	<i>1,925,048</i>	<i>1,688,661</i>	<i>(236,387)</i>

**Athletics**

5141	Salaries,Athletic Director, BFMS	0	5,680.50	13,905	14,331	426
5172	Salaries,Teacher,Athletic Coach BFMS	30,251	32,086.00	27,604	28,617	1,013
5220	Fica,Athletic Director,Coach,Teacher,BFMS	2,314	2,873.79	3,176	3,283	107
5229	VT Child Care Tax,Athletic Director,CoachTeah BFMS	0	0.00	140	139	(1)
5232	Retirement VSTRS--OPEB	0	249.65	0	0	0
5234	Retirement,VMERS,Athletic Dir,BFMS	0	272.70	973	1,039	66
5271	Insurance,Worker Comp.,Athletics,BFMS	169	168.90	38	48	10
5281	Insurance,Dental,Athletic Dir,BFMS	0	0.00	0	62	62
5294	Insurance,LTD & LIFE,Athletic Dir,BFMS	0	0.00	62	63	1
5321	Contracted Service,Athletic Dir,BFMS	0	6,154.00	6,000	9,000	3,000
5611	Supplies, Athletics, BFMS	10,000	10,326.31	7,000	9,000	2,000
5739	Equipment,Athletics, BFMS	0	0.00	0	0	0
5739	Equipment, Athletics, BFMS	10,000	0.00	7,000	5,000	(2,000)
5811	Dues and Fees, Athletics, BFMS	8,800	980.00	8,800	1,500	(7,300)
	<i>Total Athletics</i>	<i>61,534</i>	<i>58,791.85</i>	<i>74,698</i>	<i>72,082</i>	<i>(2,616)</i>

**Co-Curricular**

5172	Salaries,Teacher,Co-Curricular BFMS	25,810	3,232.50	2,737	0	(2,737)
5220	Fica,Teacher,Co Curricular,BFMS	1,801	0.00	210	227	17
5229	VT Child Care Tax,Teacher,Co Curricular,BFMS	0	52.34	9	10	1
5232	VSTRS--OPEB	0	250.00	0	0	0
5234	Retirement VMERS Co Curricular	0	1,605.92	0	0	0
5271	Insurance,Worker Comp.,Co Curricular,BFMS	250	0.00	3	3	0
5611	Supplies,Co Curricular,BFMS	3,200	345.49	3,200	2,500	(700)
5611	Supplies, MS Co Curricular	0	0.00	0	0	0
	<i>Total Co-Curricular</i>	<i>31,061</i>	<i>5,486.25</i>	<i>6,159</i>	<i>2,740</i>	<i>(3,419)</i>

**Guidance**

5111	Salaries,Teacher, Guidance Services,BFMS	135,056	135,222.80	143,654	148,220	4,566
5211	Insurance Health,Guidance Svcs,Teachers,SAP,BFMS	28,439	28,214.10	32,229	26,357	(5,872)
5220	Fica,Teacher,Guidance Services,BFMS	10,332	9,950.61	10,989	11,339	350
5229	VT Child Care Tax,Teacher,Guidance Services,BFMS	0	0.00	474	489	15
5232	Retirement,State OPEB,Guidance,Teachers,BFMS	0	1,509.00	0	0	0
5234	Retirement,VMERS, Guidance Services,BFMS	0	0.00	0	0	0
5251	MS GUIDANCE / COURSE REIMBURSEMENT	0	195.00	0	0	0

5271	Insurance,Worker Comp.,Guidance Services,Teachers,	783	783.00	144	149	5
5281	Insurance,Dental,Guidance Services,Teachers,SAP,BF	722	919.84	722	722	0
5294	Insurance,LTD & LIFE,Guidance Services, Teachers,S	492	352.00	418	429	11
5321	Contract Services,Student Assistance Program (SAP)	26,000	0.00	0	0	0
5581	Travel Conferences,Guidance Services, BFMS	1,000	346.63	1,000	0	(1,000)
5611	Supplies,Guidance Services, BFMS	600	297.92	600	600	0
5811	Dues and Fees,Guidance Services, BFMS	0	174.00	0	0	0
	<i>Total Guidance</i>	<i>203,424</i>	<i>177,964.90</i>	<i>190,230</i>	<i>188,305</i>	<i>(1,925)</i>

**Health Services**

5111	Salaries,Health Services,BFMS	69,972	65,327.00	70,014	71,992	1,978
5211	Insurance,Health,Services,BFMS	21,027	21,374.04	23,823	22,511	(1,312)
5220	Fica,Health Services,BFMS	5,353	4,581.08	5,356	5,507	151
5229	VT Child Care Tax,Health Services,BFMS	0	0.00	231	238	7
5232	Retirement,OPEB,Health Services,BFMS	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,BFMS	406	406.00	70	72	2
5281	Insurance,Dental,Health Services,BFMS	361	459.92	361	361	0
5294	Insurance,LTD & LIFE,Health Services,BFMS	254	25.36	204	209	5
5321	Contracted Services,Health Services, BFMS	2,050	0.00	2,050	0	(2,050)
5593	Assessment,Health Services ,Rockingham	18,875	0.00	2,672	0	(2,672)
5611	Supplies,Health Services, BFMS	2,000	1,720.95	2,000	2,000	0
5735	Software SNAP,Health Services, BFMS	0	0.00	0	850	850
5811	Dues and Fees,Health Services, BFMS	800	0.00	800	0	(800)
	<i>Total Health Services</i>	<i>121,098</i>	<i>95,403.35</i>	<i>107,581</i>	<i>103,740</i>	<i>(3,841)</i>

**Instruction and Curriculum Development**

5111	Salaries,CoOrd.,Work based Learning, BFMS	0	0.00	6,578	6,709	131
5220	Fica,CoOrd. Work based Learning,BFMS	0	0.00	503	513	10
5229	VT Child Care Tax,CoOrd. Work based Learning,BFMS	0	0.00	22	22	0
5234	Retirement,VEMERS ,CoOrd.,Work based Learning BFMS	0	0.00	460	486	26
5251	Tuition Reimbursement,Professional Dev. ,Rockingha	0	0.00	16,476	0	(16,476)
5271	Insurance,Worker Comp.,Work based Learning,CoOrd.s	0	0.00	7	7	0
5294	Insurance,LTD & LIFE,Work based Learning,BFMS	0	0.00	43	43	0
	<i>Total Instruction &amp; Curriculum</i>	<i>0</i>	<i>0.00</i>	<i>24,089</i>	<i>7,780</i>	<i>(16,309)</i>



**Library / Media Services**

5111	Salaries,Teacher,Media BFMS	71,946	71,946.00	77,193	80,705	3,512
5211	Insurance,Health,Media ,BFMS	17,588	13,031.88	12,340	13,638	1,298
5220	Fica,Media,BFMS	5,504	5,238.68	5,905	6,174	269
5229	VT Child Care Tax,Media,BFMS	0	0.00	255	266	11
5232	Retirement,Teacher, OPEB Media BFMS	0	1,509.00	0	0	0
5251	Course Reimbursement,Teacher,Media BFMS	0	9,258.00	0	0	0
5271	Insurance,Worker Comp.,Media,Teachers & Paras,BFMS	417	417.00	77	81	4
5281	Insurance,Dental,Teachers & Paras,BFMS	361	459.92	361	361	0
5294	Insurance,LTD & LIFE,Media,BFMS	260	205.59	222	231	9
5551	Contracted Services, Media,BFMS	2,300	0.00	2,300	2,300	0
5611	Supplies,Media, BFMS	1,400	1,318.03	1,400	1,400	0
5641	Print Media & AV,Media, , BFMS	4,500	2,921.05	4,500	3,000	(1,500)
5811	Dues and Fees, Media, BFMS	1,000	904.26	1,000	1,000	0
<b>Total Library / Media Services</b>		<b>105,276</b>	<b>107,209.41</b>	<b>105,553</b>	<b>109,156</b>	<b>3,603</b>

**Technology for Instruction**

5531	Communications,Network / Computer,BFMS	4,800	4,630.00	4,800	4,800	0
<b>Total Technology for Instruction</b>		<b>4,800</b>	<b>4,630.00</b>	<b>4,800</b>	<b>4,800</b>	<b>0</b>

**Office of the Principal**

5141	Salaries,Prin.BFMS	196,466	189,333.00	271,748	197,842	(73,906)
5161	Salaries, Secretary, BFMS	82,622	90,274.65	91,649	72,678	(18,971)
5211	Insurance,Health,Administration,BFMS	68,764	67,980.32	90,956	74,190	(16,766)
5220	Fica,Prin.& Secretary BFMS	21,351	19,926.55	27,799	20,694	(7,105)
5229	VT Child Care Tax,Prin.& Secretary BFMS	0	0.00	1,199	892	(307)
5232	Retirement,OPEB,Prin, Asst & Secretary., BFMS	0	3,018.00	0	0	0
5234	Retirement,VMERS,Prin, Asst & Secretary., BFMS	5,163	6,093.51	6,416	5,270	(1,146)
5251	Professional Dev.,Administration,BFMS	6,000	2,610.00	6,000	3,000	(3,000)
5271	Insurance,Worker Comp.Administration,BFMS	1,619	1,619.00	364	270	(94)
5281	Insurance,Dental,Administration,BFMS	1,011	1,010.40	1,361	661	(700)
5294	Insurance,LTD & LIFE,Administration,BFMS	987	855.00	1,055	793	(262)
5431	Contracted Service, Repairs,Principal's Office,BFM	17,100	701.50	17,100	2,700	(14,400)
5441	Managed Print & Copier Service,BFMS	11,000	10,157.94	11,000	11,000	0
5531	Communications,Prin. BFMS	5,000	6,694.23	5,000	5,000	0

5533	Postage,Principals' Office,BFMS	0	1,763.84	2,000	2,000	0
5581	Travel,Principals' Office,BFMS	0	362.54	0	500	500
5611	Supplies,Prin. Office, BFMS	12,000	10,505.70	7,000	7,000	0
5811	Dues & Fees,Principals' Office,BFMS	2,000	3,075.00	2,000	2,000	0
	<i>Total Office of the Principal</i>	<i>431,083</i>	<i>415,981.18</i>	<i>542,647</i>	<i>406,490</i>	<i>(136,157)</i>

**Operations of Buildings**

5181	Salaries,Facility Technician,,BFMS	192,684	175,080.43	193,791	188,669	(5,122)
5211	Insurance,Health,Facility Technician,BFMS	90,475	47,559.87	93,145	77,775	(15,370)
5220	Fica,Facility Technician, BFMS	14,740	12,206.52	14,825	14,432	(393)
5229	VT Child Care Tax,Facility Technician, BFMS	0	0.00	639	622	(17)
5234	Retirement,VMERS,Facility Technician, BFMS	12,043	10,948.16	13,565	13,678	113
5271	Insurance,Worker Comp.,Facility Technician,BFMS	13,488	13,488.00	13,565	13,207	(358)
5281	Insurance,DentalFacility Technician,BFMS	1,151	721.05	1,151	1,151	0
5294	Insurance, LTD & LIFE,Maint.& Custodial,BFMS	758	467.23	625	585	(40)
5411	Water-Sewer,BFMS	5,700	5,436.39	5,700	5,100	(600)
5422	Snow Removal,BFMS	3,000	1,318.00	3,000	3,000	0
5425	Trash Removal, BFMS	3,500	3,650.00	3,500	4,000	500
5431	Bld.,Specific Repair,BFMS	30,400	16,147.51	30,400	36,000	5,600
5432	Contract Services,Facilities,, BFMS	16,170	13,709.58	16,395	23,360	6,965
5521	Insurance,Property/Liability,BFMS	22,155	22,155.00	25,605	26,076	471
5531	Communications Maint	0	316.46	0	0	0
5581	Travel,Facility Services,BFMS	0	478.87	0	0	0
5593	Assessment,Facilities Operations ,Rockingham	35,794	0.00	38,633	0	(38,633)
5611	Supplies,Cust. & Maint.,BFMS	20,000	21,351.89	20,000	13,000	(7,000)
5622	Electricity,BFMS	60,000	63,479.10	60,000	66,000	6,000
5623	LP Gas,Facility,Bld., BFMS	0	711.09	0	750	750
5624	Heating Oil ,BFMS	23,000	13,855.20	24,000	15,000	(9,000)
5624	Heating Wood Chips,BFMS	16,200	14,219.70	16,000	13,000	(3,000)
	<i>Total Maintenance of Building</i>	<i>561,258</i>	<i>437,300.05</i>	<i>574,539</i>	<i>515,405</i>	<i>(59,134)</i>

**Food Service**

3100	Food Service ,MS Kitchen,BFMS	0	1,019.92	0	0	0
	<i>Total Food Service</i>	<i>0</i>	<i>1,019.92</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Fund Transfers**

5912	21st Century Grant required local Support,BFMS	17,000	0.00	17,000	400	(16,600)
	<i>Total Fund Transfers</i>	<i>17,000</i>	<i>0.00</i>	<i>17,000</i>	<i>400</i>	<i>(16,600)</i>
<b>TOTAL BELLOWS FALLS MIDDLE SCHOOL</b>		<b>3,468,420</b>	<b>3,008,419.38</b>	<b>3,572,344</b>	<b>3,099,559</b>	<b>(472,785)</b>

**Central Elementary****Regular Education**

5111	Salaries,Teacher,Central Elementary	746,402	658,124.05	815,888	850,806	34,918
5121	Salaries,Para,Central Elementary	0	19,118.26	0	0	0
5131	Salaries,Substitutes,Central Elementary	28,000	35,280.00	28,000	28,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,Cent	197,775	131,083.72	172,141	213,076	40,935
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, Central Element	57,100	51,398.60	62,417	65,087	2,670
5229	VT Child Care Tax,Gen. Ed.Ed.,Teachers & Paras CES	0	0.00	2,692	2,807	115
5232	Retirement,Teacher OPEB,Central Elementary	10,000	8,450.40	0	0	0
5234	Retirement VMERS	0	1,290.44	0	0	0
5251	Tuition Reimbursement Gen ED, ED CES	0	15,044.00	0	0	0
5271	Insurance,Worker Comp.Gen. Ed.Ed.,Central Elementa	4,330	4,330.00	814	850	36
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,Cent	2,961	4,687.52	2,961	3,683	722
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	2,705	2,102.61	2,379	2,469	90
5321	Contracted Service,Behavior Support Program, 504,C	85,000	52,071.44	24,671	0	(24,671)
5581	Travel,Reg. Ed.,Central Elementary	300	813.70	500	0	(500)
5611	Supplies,Gen. Ed., Central Elementary	25,000	22,207.97	25,000	18,000	(7,000)
5641	Print Media,Central Elementary	6,900	2,965.96	2,500	2,500	0
5641	Print Media,Gen. Ed. Ed,Central Elementary	0	655.83	4,400	3,400	(1,000)
5733	Furniture,Gen. Ed.Ed ,Central Elementary	5,000	5,003.93	5,000	2,000	(3,000)
5735	Software,Math Fact Lab,Mystery Science, Central Elementary	0	0.00	0	1,650	1,650
5811	Dues & Fees,General Ed, Central Elementary	1,000	100.00	1,000	1,000	0
	<i>Total Regular Education</i>	<i>1,172,473</i>	<i>1,014,728.43</i>	<i>1,150,363</i>	<i>1,195,328</i>	<i>44,965</i>

**Guidance**

5111	Salaries,Teacher, Guidance Services,Central Elemen	54,398	52,305.77	58,962	62,392	3,430
5211	Insurance,Health,Guidance Services,Central Element	10,851	23,145.60	23,393	22,015	(1,378)
5220	Fica,Guidance Services,Central Elementary	4,161	3,702.99	4,511	4,773	262
5229	VT Child Care Tax,Guidance Services,CES	0	0.00	195	206	11

5232	Retirement,Teacher, OPEB Guidance Svcs,Central E	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Guidance Services,Central El	316	316.00	59	62	3
5281	Insurance,Dental,Guidance Services,Central Element	361	345.46	361	361	0
5294	Insurance,LTD & LIFE,Guidance Services,Central Ele	203	167.62	176	185	9
5321	Contract Services,504 Services,Guidance Services,	2,500	0.00	2,500	0	(2,500)
5611	Supplies,Guidance Services, Central Elementary	800	793.51	800	800	0
	<i>Total Guidance</i>	<i>73,590</i>	<i>82,285.95</i>	<i>90,957</i>	<i>90,794</i>	<i>(163)</i>

**Health Services**

5111	Salaries,Health Services,Central Elementary	69,972	69,972.00	73,471	82,628	9,157
5211	Insurance,Health Services,Central Elementary	0	35,156.16	32,808	36,546	3,738
5220	Fica,Health Services,Central Elementary	5,353	4,937.18	5,621	6,321	700
5229	VT Child Care Tax,Health Services,CES	0	0.00	242	273	31
5232	Retirement Health Service	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,Central Ele	406	406.00	73	83	10
5281	Insurance,Dental,Health Services,Central Elementar	0	1,046.00	361	361	0
5294	Insurance,LTD & LIFE,Health Services,Central Eleme	254	212.23	213	236	23
5321	Contracted Service,Audiometer,Health Services, Cen	2,000	0.00	2,000	1,000	(1,000)
5531	Communications,Health Services, Central Elementary	0	516.74	0	0	0
5611	Supplies,Health Services, Central Elementary	1,500	1,309.11	1,500	1,500	0
5735	Software SNAP,Health Services, Central Elementary School	0	0.00	0	850	850
5811	Dues & Fees,Health Services, Central Elementary	800	0.00	800	0	(800)
	<i>Total Health Services</i>	<i>80,285</i>	<i>115,064.42</i>	<i>117,089</i>	<i>129,798</i>	<i>12,709</i>

**Instruction and Curriculum Development**

5321	Contracted Services,Staff Dev.,Central Elementary	2,975	0.00	1,975	0	(1,975)
5321	Contracted Service,Curriculum Dev.,Food Connect,C	0	0.00	1,000	2,000	1,000
	<i>Total Instruction &amp; Curriculum</i>	<i>2,975</i>	<i>0.00</i>	<i>2,975</i>	<i>2,000</i>	<i>(975)</i>

**Psychological Services**

5171	Salaries, Psychological Services,Central Elementar	14,703	37,600.00	0	0	0
5211	Insurance Health,Psychological Services,Teachers,C	14,018	8,002.89	0	0	0
5220	Fica,Teacher,Psychological Services,Central Elemen	1,125	2,876.40	0	0	0
5234	Retirement,VMERS, Psychological Services,Central E	919	0.00	0	0	0
5271	Insurance,Worker Comp.,Psych Svcs,Teachers	85	85.00	0	0	0

5281	Insurance,Dental,Psych Svcs,Teachers,SAP,Central E	300	145.94	0	0	0
5294	Insurance,LTD & LIFE,Psychological Services, Teach	74	0.00	0	0	0
5321	Contracted Psychological Services,HCRS,Gen. Ed.Ed.	85,000	0.00	0	0	0
	<i>Total Psychological Services</i>	<i>116,224</i>	<i>48,710.23</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Speech Pathology</b>						
5321	Contracted Service, Speech,Central Elementary	1,500	3,420.00	1,500	0	(1,500)
5611	Supplies, Speech,Central Elementary	1,500	1,175.99	1,500	0	(1,500)
	<i>Total Speech Pathology</i>	<i>3,000</i>	<i>4,595.99</i>	<i>3,000</i>	<i>0</i>	<i>(3,000)</i>
<b>Instruction and Curriculum Development</b>						
5321	Contracted Services,Staff Dev.,Central Elementary	2,975	0.00	1,975	0	(1,975)
5321	Contracted Service,Curriculuml Dev.,Food Connect,C	0	0.00	1,000	2,000	1,000
	<i>Total Instruction &amp; Curriculum</i>	<i>2,975</i>	<i>0.00</i>	<i>2,975</i>	<i>2,000</i>	<i>(975)</i>
<b>Library / Media Services</b>						
5111	Salaries,Teacher,Media Central Elementary	57,906	57,906.00	62,646	65,592	2,946
5211	Insurance,Health,Media ,Central Elementary	28,684	35,040.56	12,340	36,546	24,206
5220	Fica,Media,Central Elementary	4,430	3,763.66	4,792	5,018	226
5229	VT Child Care Tax,Media,CES	0	0.00	207	216	9
5232	Retirement Teacher OPEB Media	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Media,Central Elementary	336	336.00	63	66	3
5281	Insurance,Dental,Media,Central Elementary	361	712.64	361	361	0
5294	Insurance,LTD & LIFE,Media,Central Elementary	215	162.52	186	193	7
5611	Supplies,Media, Central Elementary	1,000	1,020.22	1,000	600	(400)
5641	Print Media & AV,Media, Central Elementary	2,900	1,791.39	2,900	2,500	(400)
5735	Software,Media, Central Elementary	700	0.00	700	2,500	1,800
5811	Dues & Fees,Media,Central Elementary	1,000	0.00	1,000	250	(750)
	<i>Total Library / Media Services</i>	<i>97,532</i>	<i>102,241.99</i>	<i>86,195</i>	<i>113,842</i>	<i>27,647</i>
<b>Technology for Instruction</b>						
5531	Communications,Internet,Technology, Central Elemen	4,800	2,900.00	4,800	4,800	0
5735	Software ,Technology, Central Elementary	950	0.00	950	0	(950)
	<i>Total Technology for Instruction</i>	<i>5,750</i>	<i>2,900.00</i>	<i>5,750</i>	<i>4,800</i>	<i>(950)</i>

**Office of the Principal**

5141	Salaries,Prin.,Central Elementary	98,991	99,827.00	102,822	104,878	2,056
5161	Salaries, Secretary, Central Elementary	45,629	53,505.51	50,529	49,489	(1,040)
5211	Insurance,Health,Administration,Central Elementary	41,624	41,499.85	47,216	61,078	13,862
5220	Fica,Admin.,Central Elementary	11,064	10,611.96	11,731	11,809	78
5229	VT Child Care Tax,Admin.,CES	0	0.00	506	509	3
5232	Retirement,OPEB,Admin., Central Elementary	0	1,509.00	0	0	0
5234	Retirement,VMERS,Admin., Central Elementary	2,852	3,611.62	3,537	3,588	51
5251	Professional Dev.,Administration,Central Elementar	4,300	209.65	4,100	4,100	0
5271	Insurance,Worker Comp.Administration,Central Eleme	839	839.00	154	154	0
5281	Insurance,Dental,Administration,Central Elementary	661	660.48	661	661	0
5294	Insurance,LTD & LIFE,Administration,Central Elemen	510	401.40	443	445	2
5441	Managed Print & Copier Service,Central Elementary	9,000	6,682.82	9,000	7,000	(2,000)
5531	Communications,Prin.,Telephone Central Elementary	4,000	6,346.89	4,000	4,000	0
5533	Postage,Principals' Office,Central Elementary	0	0.00	1,500	500	(1,000)
5581	Travel,Principals' Office,Central Elementary	250	52.40	250	250	0
5611	Supplies,Prin. Office, Central Elementary	4,800	5,237.98	4,800	4,800	0
5811	Dues & Fees,Principals' Office,Central Elementary	1,000	998.00	1,000	1,000	0
	<i>Total Office of the Principal</i>	<i>225,520</i>	<i>231,993.56</i>	<i>242,249</i>	<i>254,261</i>	<i>12,012</i>

**Operations of Buildings**

5181	Salaries,Facility Technician,Central Elementary	99,827	109,530.76	108,643	104,045	(4,598)
5211	Insurance,Health,Facility Technician,Central Eleme	68,219	45,889.10	51,710	58,981	7,271
5220	Fica,Facility Technician, Central Elementary	7,637	7,099.12	8,312	7,960	(352)
5229	VT Child Care Tax,Facility Technician, CES	0	0.00	359	344	(15)
5234	Retirement,VMERS,Facility Technician, Central Elem	6,239	7,089.31	7,605	7,544	(61)
5271	Insurance,Worker Comp.,Facility Technician,Central	6,988	6,988.05	7,605	7,283	(322)
5281	Insurance,Dental.Facility Technician,Central Eleme	684	758.35	684	684	0
5294	Insurance, LTD & LIFE,Maint.& Custodial,Central El	404	254.96	355	343	(12)
5411	Water-Sewer, Central Elementary	6,400	5,689.94	6,400	5,500	(900)
5422	Snow Removal,Central Elementary .	6,500	3,940.00	6,500	5,500	(1,000)
5425	Trash Removal, Central Elementary	3,500	3,410.00	3,500	4,000	500
5431	Bld.,Specific Repair,Central Elementary	9,000	11,415.93	9,000	25,000	16,000
5432	Contract Services,Facilities, Central Elementary	6,200	6,462.83	6,200	9,000	2,800
5521	Insurance,Property/Liability,Central Elementary	9,135	9,135.00	10,858	11,017	159

5611	Supplies,Cust. & Maint.,Central Elementary	18,000	17,260.83	21,892	15,000	(6,892)
5622	Electricity, Central Elementary	30,000	26,800.87	30,000	30,000	0
5623	LP Gas,Central Elementary	1,000	698.24	1,000	850	(150)
5624	Heating Oil,Central Elementary	40,000	27,283.90	40,000	27,000	(13,000)
<i>Total Maintenance of Building</i>		<i>319,733</i>	<i>289,707.19</i>	<i>320,623</i>	<i>320,051</i>	<i>(572)</i>
<b>TOTAL CENTRAL ELEMENTARY</b>		<b>2,097,082</b>	<b>1,892,227.76</b>	<b>2,019,201</b>	<b>2,110,874</b>	<b>91,673</b>

***Saxtons River Elementary***

***Regular Education***

5111	Salaries,Teacher,Saxtons River Elementary	381,682	423,798.18	488,735	481,849	(6,886)
5121	Salaries, Paras ,Saxtons River Elementary	81,624	78,328.36	51,917	53,413	1,496
5131	Salaries, Substitutes ,Saxtons River Elementary	10,000	12,480.00	10,000	10,000	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras,Saxt	157,833	151,725.74	133,225	181,423	48,198
5220	Fica,Gen. Ed.Ed.,Teachers & Paras, Saxtons River	35,444	35,298.03	41,359	40,947	(412)
5229	VT Child Care Tax,Gen. Ed.Ed.,Teach & Paras, SRES	0	0.00	1,785	1,765	(20)
5232	Retirement,Teacher,OPEB Saxtons River Elementary	0	8,148.60	0	0	0
5232	Retirement,State OPEB,Gen. Ed.Ed.,Teachers,Saxton	11,000	0.00	0	0	0
5234	Retirement,VMERS,Saxtons River Elementary	5,102	5,287.25	3,634	3,873	239
5251	Tuition Reimbursement,Saxtons River Elementary	0	2,536.80	0	537	537
5271	Insurance,Worker Comp.Gen. Ed.Ed.,Saxtons River E	2,689	2,689.00	542	2,404	1,862
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras,Saxt	3,026	4,198.20	2,093	1,606	(487)
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras,	1,779	1,779.29	1,647	0	(1,647)
5321	Contracted Service,Gen. Ed.,504 Eval,Tutoring, Ed,	2,500	7,305.00	8,000	4,500	(3,500)
5581	Travel,Reg. Ed.,Saxtons River Elementary	1,500	0.00	500	0	(500)
5611	Supplies,Gen. Ed., Saxtons River Elementary	11,000	13,282.83	11,000	11,000	0
5641	Print Media,Saxtons River Elementary	1,000	573.64	1,000	1,000	0
5733	Furniture,Gen. Ed.Ed ,Saxtons River Elementary	5,000	3,527.15	5,000	3,000	(2,000)
5735	Software Subscriptions,Saxtons River Elementary	4,250	2,048.18	4,250	3,000	(1,250)
5739	Equipment, Saxtons River Elementary	2,500	2,193.87	0	0	0
5811	Dues & Fees,Gen Ed.,Saxtons River Elementary	3,500	585.00	3,500	500	(3,000)
<i>Total Regular Education</i>		<i>721,429</i>	<i>755,785.12</i>	<i>768,187</i>	<i>800,817</i>	<i>32,630</i>

***Guidance***

5111	Salaries,Teacher, Guidance Services,Saxtons River	63,173	37,560.65	40,720	39,355	(1,365)
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5211	Insurance,Health,Guidance Services,Saxtons River	29,114	19,600.23	33,238	26,332	(6,906)
5220	Fica,Guidance Services,Saxtons River Elementary	4,833	2,524.91	3,115	3,011	(104)
5229	VT Child Care Tax,Guidance Services,SRES	0	0.00	134	130	(4)
5232	Retirement,Teacher, OPEB Guidance Svcss,Saxtons R	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.Guidance Services,Saxtons R	366	366.00	41	39	(2)
5281	Insurance,Dental,Guidance Services,Saxtons River	361	695.10	235	217	(18)
5294	Insurance,LTD & LIFE,Guidance Services,Saxtons Ri	232	77.66	130	126	(4)
5581	Travel Conferences,Guidance Services, Saxtons Riv	100	0.00	100	100	0
5611	Supplies,Guidance Services, Saxtons River Element	150	262.23	150	150	0
5811	Dues & Fees, Guidance Services	0	184.00	0	0	0
	<i>Total Guidance</i>	<i>98,329</i>	<i>62,779.78</i>	<i>77,863</i>	<i>69,460</i>	<i>(8,403)</i>

**Health Services**

5111	Salaries,Health Services,Saxtons River Elementary	52,643	52,643.00	57,118	60,792	3,674
5211	Insurance,Health,Services,Saxtons River Elementar	28,684	35,691.72	32,808	36,546	3,738
5220	Fica,Health Services,Saxtons River Elementary	4,027	3,081.25	4,370	4,651	281
5229	VT Child Care Tax,Health Services,SRES	0	0.00	188	201	13
5232	Retirement,OPEB,Health Services,Saxtons River Ele	0	1,509.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,Saxtons Ri	305	305.00	57	61	4
5281	Insurance,Dental,Health Services,Saxtons River El	361	712.64	361	361	0
5294	Insurance,LTD & LIFE,Health Services,Saxtons Rive	197	152.18	171	181	10
5611	Supplies,Health Services, Saxtons River Elementar	1,000	955.76	1,000	1,000	0
5811	Dues & Fees,Health Services, Saxtons River Elemen	780	0.00	780	850	70
	<i>Total Health Services</i>	<i>87,997</i>	<i>95,050.55</i>	<i>96,853</i>	<i>104,643</i>	<i>7,790</i>

**Psychological Services**

5171	Salaries, Psychological Services,Saxtons River	23,902	14,486.00	0	0	0
5211	Insurance,Health,Services,Saxtons River Elementar	0	1,813.31	0	0	0
5220	Fica,Teacher,Psychological Services,Saxtons River	1,829	1,108.18	0	0	0
5234	Retirement,VMERS, Psychological Services,Saxtons R	1,494	0.00	0	0	0
5271	Insurance,Worker Comp.,Psychological Services,Teac	139	139.00	0	0	0
5281	Insurance,Dental,Psychological Services,Teachers,S	300	62.10	0	0	0
5294	Insurance,LTD & LIFE,Psychological Services, Teach	104	154.96	0	0	0
5321	Contracted Services,Psych Services,Saxtons River	0	0.00	0	0	0
	<i>Total Psychological Services</i>	<i>27,768</i>	<i>17,763.55</i>	<i>0</i>	<i>0</i>	<i>0</i>



<b>Instruction and Curriculum Development</b>						
5251	Professional Dev.,Employee,Saxtons River Elementa	5,276	0.00	0	0	0
5321	Contracted Service,Curriculuml Dev.,Food Connect,S	1,000	1,100.00	1,000	1,000	0
<i>Total Instruction &amp; Curriculum</i>		6,276	1,100.00	1,000	1,000	0

<b>Library / Media Services</b>						
5111	Salaries,Teacher,Media Saxtons River Elementary	24,566	24,944.83	26,533	28,157	1,624
5211	Insurance,Health,Media ,Saxtons River Elementary	0	0.00	0	0	0
5220	Fica,Media,Saxtons River Elementary	1,879	1,908.26	2,030	2,154	124
5229	VT Child Care Tax,Media,SRES	0	0.00	88	93	5
5232	Retirement, Teacher, OPEB Media	0	1,207.20	0	28	28
5251	Education Reimbursement	0	1,238.40	0	0	0
5271	Insurance,Worker Comp.Media,Saxtons River Element	142	142.00	27	0	(27)
5281	Insurance,Dental,Media,Saxtons River Elementary	0	0.00	0	0	0
5294	Insurance,LTD & LIFE,Media,Saxtons River Elementa	106	60.72	94	98	4
5611	Supplies,Media, Saxtons River Elementary	900	639.63	900	300	(600)
5641	Print Media & AV,Media, Saxtons River Elementary	2,700	2,384.87	2,700	2,000	(700)
5735	Software,Media, Saxtons River Elementary	1,550	0.00	1,550	1,550	0
5811	Dues & Fees,Media,Saxtons River Elementary	1,225	0.00	1,225	0	(1,225)
<i>Total Library / Media Services</i>		33,068	32,525.91	35,147	34,380	(767)

<b>Technology for Instruction</b>						
5531	Communications,Internet,Technology, Saxtons River	1,500	(1,692.65)	1,500	1,500	0
<i>Total Technology for Instruction</i>		1,500	(1,692.65)	1,500	1,500	0

<b>Office of the Principal</b>						
5141	Salaries,Prin.,Saxtons River Elementary	103,000	103,000.00	106,090	108,212	2,122
5161	Salaries, Secretary, Saxtons River Elementary	31,080	39,860.27	40,328	41,143	815
5211	Insurance,Health,Administration,Saxtons River Ele	57,798	56,627.68	66,046	71,690	5,644
5220	Fica,Admin.,Saxtons River Elementary	10,258	9,508.23	11,201	11,425	224
5229	VT Child Care Tax,Admin.,SRES	0	0.00	483	493	10
5232	Retirement,OPEB,Admin., Saxtons River Elementary	0	1,509.00	0	0	0
5234	Retirement,VMERS,Admin., Saxtons River Elementary	1,943	2,690.60	2,823	2,983	160
5251	Professional Dev.,Administration,Saxtons River El	3,733	1,860.00	4,100	4,100	0

5271	Insurance,Worker Comp.Administration,Saxtons Rive	777	7,906.00	146	149	3
5281	Insurance,Dental,Administration,Saxtons River Ele	661	660.48	661	661	0
5294	Insurance,LTD & LIFE,Administration,Saxtons River	475	364.57	425	432	7
5441	Managed Print & Copier Service,Saxtons River Elem	5,000	3,308.01	5,000	2,800	(2,200)
5531	Communications,Prin.,Telephone,Postage,Cell, Saxto	5,100	4,652.96	5,100	5,100	0
5533	Postage,Principals' Office,Saxtons River Elementar	0	0.00	500	500	0
5581	Travel,Principals' Office,Saxtons River Elementar	500	0.00	500	500	0
5611	Supplies,Prin. Office, Saxtons River Elementary	5,810	3,862.82	5,810	5,810	0
5811	Dues & Fees,Principals' Office,Saxtons River Elem	700	1,451.00	700	700	0
<i>Total Office of the Principal</i>		<i>226,835</i>	<i>237,261.62</i>	<i>249,913</i>	<i>256,698</i>	<i>6,785</i>

**Operations of Buildings**

5181	Salaries,Facility Technician,Saxtons River Elemen	101,847	97,830.80	103,462	112,863	9,401
5211	Insurance,Health,Facility Technician,Saxtons Rive	60,132	31,905.38	39,014	43,129	4,115
5220	Fica,Facility Technician, Saxtons River Elementar	7,791	6,539.57	7,915	8,635	720
5229	VT Child Care Tax,Facility Technician, SRES	0	0.00	342	372	30
5234	Retirement,VMERS,Facility Technician, Saxtons Riv	6,365	6,335.35	7,242	8,183	941
5271	Insurance,Worker Comp.,Facility Technician,Saxton	7,129	(0.05)	7,242	7,899	657
5281	Insurance,DentalFacility Technician,Saxtons River	653	574.50	653	342	(311)
5294	Insurance, LTD & LIFE,Maint.& Custodial,Saxtons R	411	573.09	342	365	23
5411	Water-Sewer, Saxtons River Elementary	9,100	6,967.28	9,100	7,800	(1,300)
5422	Snow Removal,Saxtons River Elementary .	1,500	880.00	1,500	1,400	(100)
5425	Trash Removal, Saxtons River Elementary	5,200	4,203.00	5,200	4,500	(700)
5431	Bld.,Specific Repair,Saxtons River Elementary	17,750	45,424.26	18,111	15,000	(3,111)
5432	Contract Services,Facilities,, Saxtons River Elem	14,000	4,723.02	14,000	14,000	0
5521	Insurance,Property/Liability,Saxtons River Elemen	9,135	9,135.00	10,858	11,017	159
5611	Supplies,Cust. & Maint.,Saxtons River Elementary	21,000	69.72	25,500	13,000	(12,500)
5622	Electricity, Saxtons River Elementary	25,000	0.00	27,000	26,000	(1,000)
5623	LP Gas, Saxtons River Elementary	2,800	20,896.34	2,800	1,200	(1,600)
5624	Heating Oil,Saxtons River Elementary	30,000	24,431.02	30,000	23,500	(6,500)
5739	Equipment,Non-Inst,Bld., Saxtons River Elementary	0	1,662.85	0	0	0
5811	Dues and Fees,Facilities, Saxtons River Elementar	0	22,112.25	0	0	0
<i>Total Maintenance of Building</i>		<i>319,813</i>	<i>284,263.38</i>	<i>310,281</i>	<i>299,205</i>	<i>(11,076)</i>

<b>TOTAL SAXTONS RIVER</b>	<b>1,523,015</b>	<b>1,484,837.26</b>	<b>1,540,744</b>	<b>1,567,703</b>	<b>(4,291)</b>
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**Location Wide****Pre-Kindergarten**

5562	Tuition,Pre-K,Early Ed,Rockingham (\$3,671/Student	0	91,734.02	0	124,000	124,000
5593	Assessment,Early Child Ed ,Rockingham	0	0.00	0	55,988	55,988
5593	Assessment,Early Child SPED ,Rockingham	85,885	85,885.00	111,544	116,415	4,871
	<i>Total Pre-Kindergarten</i>	85,885	177,619.02	111,544	296,403	184,859

**Regular Education**

5232	Retirement,Health Ins Assessment,OPEB \$1,542,Gen. Ed.Ed.,Te	0	0.00	0	63,500	63,500
5261	Insurance,Unemployment,Gen. Ed.Ed.,Rockingham	0	0.00	0	4,883	4,883
5593	Assessment,ELL Services ,Rockingham	0	17,135.00	0	57,442	57,442
	<i>Total Regular Education</i>	0	17,135.00	0	125,825	125,825

**Special Education**

5593	Assessment,SPED Service ,Rockingham	1,093,831	1,093,831.00	1,470,939	1,718,544	247,605
	<i>Total Special Education</i>	1,093,831	1,093,831.00	1,470,939	1,718,544	247,605

**Health Services**

5593	Assessment,Health Services ,Rockingham	0	18,875.00	0	3,027	3,027
	<i>Total Health Services</i>	0	18,875.00	0	3,027	3,027

**Instruction & Curriculum**

5251	Tuition Reimbursement,Professional Dev. ,Rockingham	0	0.00	0	35,000	35,000
	<i>Total Instruction &amp; Curriculum</i>	0	0.00	0	35,000	35,000

**Technology for Instruction**

5593	Assessment,Technology Services ,Rockingham	250,345	250,345.00	233,083	268,528	35,445
	<i>Total Technology</i>	250,345	250,345.00	233,083	268,528	35,445

**Board of Education**

5191	Salaries, School Board & Officers,Rockingham	0	5,300.00	4,100	4,100	0
5220	Fica,Sch.Bd.,& Officers,Rockingham	0	405.45	314	314	0
5229	VT Child Care Tax,Sch.Bd.,& Officers,Rock	0	0.00	14	14	0
5271	Insurance,Worker Comp.,School Bd.& Officers,Rockin	0	0.00	24	24	0

5321	Contracted Service,Election Officials,School Board	0	7,864.10	1,000	0	(1,000)
5321	Contracted Service,Audit,School Board ,Rockingham	0	14,346.67	15,400	15,400	0
5541	Advertising	0	2,132.82	0	0	0
5593	Assessment,School Board ,Rockingham	46,889	46,889.00	31,710	18,893	(12,817)
5811	Dues and Fees	0	147.00	0	0	0
	<i>Total Board of Education</i>	<i>46,889</i>	<i>77,085.04</i>	<i>52,562</i>	<i>38,745</i>	<i>(13,817)</i>
	<b>Office of the Superintendent</b>					
5593	Assessment,Superintendent Services,Rockingham	249,780	249,780.00	348,683	426,324	77,641
	<i>Total Office of the Superintendent</i>	<i>249,780</i>	<i>249,780.00</i>	<i>348,683</i>	<i>426,324</i>	<i>77,641</i>
	<b>Fiscal Services</b>					
5593	Assessment,Fiscal Services,Rockingham	253,140	253,140.00	238,764	365,667	126,903
5898	IRS Penalties & Fees	0	7,754.99	0	0	0
	<i>Total Fiscal Services</i>	<i>253,140</i>	<i>260,894.99</i>	<i>238,764</i>	<i>365,667</i>	<i>126,903</i>
	<b>Maintenance of Building</b>					
5593	Assessment,Facilities Operations ,Rockingham	0	35,794.00	0	41,723	41,723
	<i>Total Maintenance of Building</i>	<i>0</i>	<i>35,794.00</i>	<i>0</i>	<i>41,723</i>	<i>41,723</i>
	<b>Transportation</b>					
5593	Assessment,Transpotation Services ,Rockingham	262,027	260,373.00	342,395	301,328	(41,067)
	<i>Total Transportation</i>	<i>262,027</i>	<i>260,373.00</i>	<i>342,395</i>	<i>301,328</i>	<i>(41,067)</i>
	<b>Food Service</b>					
5593	Assessment,Food Service ,Rockingham	111,754	111,754.00	80,246	90,728	10,482
	<i>Total Food Service</i>	<i>111,754</i>	<i>111,754.00</i>	<i>80,246</i>	<i>90,728</i>	<i>10,482</i>
	<b>Debt Service</b>					
5831	Principal on Bond, Rockingham	723,216	723,215.62	723,216	723,216	0
5832	Interest on Bonds,Rockingham	79,148	59,521.34	49,526	35,895	(13,631)
	<i>Total Debt Service</i>	<i>802,364</i>	<i>782,736.96</i>	<i>772,742</i>	<i>759,111</i>	<i>(13,631)</i>
	<b>Prior Year Adjustment</b>					
5897	Prior Year Expenditure/Expense Adjustment	0	570.38	0	0	0

<i>Total Prior Year Adjustment</i>		0	570.38	0	0	0
<b>Fund Transfers</b>						
5912	Transfer to RESERVE Funds,PYA, & BALANCE ACCOUNT	1,922	0.00	0	0	0
5919	Fund Transfer Out - Other	0	547,848.00	0	0	0
<i>Total Fund Transfers</i>		1,922	547,848.00	0	0	0
<b>TOTAL LOCATION WIDE</b>		<b>3,157,937</b>	<b>3,884,641.39</b>	<b>3,650,958</b>	<b>4,470,953</b>	<b>819,995</b>
<b>TOTAL EXPENDITURES</b>		<b>10,246,454</b>	<b>10,270,125.79</b>	<b>10,783,247</b>	<b>11,249,089</b>	<b>465,842</b>
		<u>10,246,454</u>	<u>10,270,125.79</u>	<u>10,783,247</u>	<u>11,249,089</u>	<u>465,842</u>
		0	0.00	0	0	0

District: **Rockingham**  
 SU: **Windham Northeast**

**FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new**

**T169**

Property dollar equivalent yield

8,553 ←See bottom note

12,260

Homestead tax rate per \$8,553 of spending per LTWADM  
**1.00**

Income dollar equivalent yield per 2.0% of household income  
**FY2026**  
**\$11,249,089**

		FY2023	FY2024	FY2025	FY2026
<b>Expenditures</b>					
1.	<b>Budget</b> (local budget, including special programs, and full technical center expenditures)	\$9,697,976	\$10,246,454	\$10,783,247	\$11,249,089
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	<b>Locally adopted or warned budget</b>	\$9,697,976	\$10,246,454	\$10,783,247	\$11,249,089
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	plus Prior year deficit repayment of deficit	-	-	-	-
6.	<b>Total Expenditures</b>	\$9,697,976	\$10,246,454	\$10,783,247	\$11,249,089
7.	S.U. assessment (included in local budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
<b>Revenues</b>					
9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	\$1,171,688	\$1,734,000	\$1,424,000	\$1,360,000
10.	<b>Offsetting revenues</b>	\$1,171,688	\$1,734,000	\$1,424,000	\$1,360,000
11.	<b>Education Spending</b>	\$8,526,288	\$8,512,454	\$9,359,247	\$9,889,089
12.	Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)	482.83	458.13	775.26	770.57
13.	<b>Education Spending per Pupil</b>	\$17,658.99	\$18,580.87	\$12,072.40	\$12,833.47
14.	minus Principal and interest payments for all voter approved bonds prior to July 1, 2024	na	na	na	na
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na	na
16.	minus Less amount of direct district attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	na	na	na	na
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer pupils	na	na	na	na
18.	minus Estimated costs of new students after census period (per pupil)	na	na	na	na
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	na	na	na	na
20.	minus Less planning costs for merger of small schools (per pupil)	na	na	na	na
21.	minus Teacher retirement assessment for new members or Vermont state teachers' retirement system on or after July 1, 2013 (per pupil)	na	na	na	na
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting	na	na	na	na
23.	Excess spending threshold	threshold = \$19,997 na	threshold = \$22,204 na	threshold = \$23,193 na	threshold = \$15,926 \$15,926.00
24.	plus Excess Spending per Pupil over threshold (if any)	Suspended thru FY23 \$17,659	Suspended thru FY29 \$18,581	Suspended thru FY29 \$12,072	\$12,833.47
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$17,659	\$18,581	\$12,072	\$12,833.47
26.	District spending adjustment (minimum of 100%)	132.635% based on yield \$13,314	120.319% based on yield \$15,443	122.030% based on \$9,785	150.046% based on \$8,553
<b>Prorating the local tax rate</b>					
27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$12,833.47 + (\$8,553 / \$1.00)]	\$1.3264 based on \$1.00	\$1.2032 based on \$1.00	\$1.2203 based on \$1.00	\$1.5005 based on \$1.00
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%	-	-	-	-
29.	Cent discount adjusted anticipated district equalized homestead tax rate	-	-	-	\$1.5005
30.	Percent of Rockingham pupils not in a union school district	68.10%	67.92%	64.90%	67.52%
31.	Portion of district eq homestead rate to be assessed by town (67.52% x \$1.50)	\$0.9033	\$0.8172	\$0.7920	\$1.0131
32.	<b>Common Level of Appraisal (CLA)</b>	91.24%	83.45%	74.95%	93.55%
33.	Portion of actual district homestead rate to be assessed by town (\$1.0131 / 93.55%)	\$0.9900 based on \$1.00	\$0.9793 based on \$1.00	\$1.0567 based on \$1.00	\$1.0830 based on \$1.00
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>					
34.	Anticipated income cap percent (to be prorated by line 30) [((\$12,833.47 + \$12,260) x 2.00%]	2.21% based on 2.00%	2.12% based on 2.00%	2.39% based on 2.00%	2.09% based on 2.00%
35.	Portion of district income cap percent applied by State (67.52% x 2.09%)	1.51% based on 2.00%	1.44% based on 2.00%	1.55% based on 2.00%	1.41% based on 2.00%
36.	Percent of pupils at Bellows Falls UHSD #27	31.90%	32.08%	35.10%	32.48%
37.		-	-	-	-

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **New and updated data will likely change the proposed property and 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%.



## Westminster Community Schools

Elizabeth Harty, Principal  
Bridget Goodell, Administrative Assistant  
[www.wnesu.com/wcs](http://www.wnesu.com/wcs)

January, 2025

Dear Westminster Community:

This school year got off to a surprising start. The doors opened as always with happy and excited children, enthusiastic and well-prepared teachers and staff, and a sense of anticipation for another rich and fulfilling year of shared learning. The surprise was learning that over the summer a total of 19 children had moved out of the Westminster Town School District. This is a significant drop in the student population, after holding steady in recent years. The school board heard this news from Principal Liz Harty at our first board meeting of the year in September. We worked with Liz and WNESU superintendent Andy Haas to learn as much as possible about what occurred. The greatest number of children moved because their families no longer had access to affordable housing in Westminster. On getting this news, the school board arranged to speak at the next meeting of Westminster's Select Board so that town leadership was aware and could explore options to help address the issue. This decline changed the number of children in grades K – 6 at the school this year from 144 to 125, although it has recently increased to 128. Next year's student count is projected to be about 125.

Issues of declining enrollment and lack of affordable housing for families are facing communities throughout Vermont. Westminster is an inviting and welcoming community with many strengths, including our rich farming heritage that continues to this day. The school is outstanding, with dedicated teachers and staff, spacious school grounds and gardens, a well-maintained building and other assets. We urge the creative thinking and engagement of community members to see if positive solutions to our housing challenges can be found.

In the face of this decline in enrollment, the board reluctantly made the decision—consistent with the recommendation of Principal Harty—to reduce the teaching staff by two. While health care premium costs have risen by double digits for the third consecutive year, and Westminster's share of the WNESU assessment has increased this year by 10% for costs that include special education and transportation, the board has approved a budget for your approval at Town Meeting that is 1% lower than the current year's budget. We recommended, and you approved, that \$100,000 of prior year surplus funds be used to offset the 2026 budget, so that will occur.

While taxpayers in many communities throughout the state have seen their proposed school budgets increase by double digits, none of towns in the WNESU have proposed such increases. Last year the Westminster school board proposed a 4.2% increase; this year we propose a 1.08% decrease. You may have heard from friends and family in other parts of the state about increases in their homestead

property tax rates, with far too many looking at double digit increases there too. Thankfully, none of the towns within the WNESU have had double digit increases in homestead property tax rates, and this current year Westminster's homestead rate was down slightly. Our property tax rates are not just based on our local school budgets, as you know. What happens in other parts of the state affects us here. We are helped by our efforts locally to manage costs. This is complicated, however, and not all of it is in our control. We are doing our best to watch trends and manage costs, while focusing on providing quality education for our communities' children.

With your help in passing motions that have set prior years' surplus funds aside for repairing and enhancing our buildings and grounds, we are continuing to improve the Westminster schools' buildings and infrastructure—both at the Center School and the West West school building. As Principal Harty and your board have reported, we have also been helped in the past two years with the use of Elementary and Secondary School Emergency Relief funds (ESSER). Those funds are gone now, but they helped. So, whereas the state of Vermont is reported to have the second oldest school buildings in the nation, with an estimated 6 Billion dollars of repairs needed, we are working to continue to take care of our buildings and grounds. That helps to position us well for the future, while we work to attract young families. The school and our community are great. We need to find more housing for families!

As ever, we are fortunate that we have a terrific team of educators serving Westminster's students. They need your continued support. We welcome your questions and the opportunity for discussion at Town Meeting, and your support and engagement with the Westminster Community Schools throughout the coming year.

With appreciation,  
Westminster Town School District Directors Cheryl Charles, Chair; Charlie Hutchison, Vice Chair;  
Christine Biolsi, Karen Blanchard, Margie Kearns Ferry





## Westminster Community Schools

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With appreciation,  
Westminster Town School District Directors Cheryl Charles, Chair; Charlie Hutchison, Vice Chair;  
Christine Biolsi, Karen Blanchard, Margie Kearns Ferry



# NOTES

WARNING  
Westminster Town School District Annual Meeting  
Saturday, March 1, 2025

The legal voters of the Westminster Town School District are hereby notified and warned to vote from the floor on the following articles on Saturday, March 1, 2025 at 10:00AM at the Bellows Falls Union High School, Westminster, Vermont:

ARTICLE 1: To hear the report of the Westminster Town School District officers and to take action thereon.

ARTICLE 2: Shall the voters of the Westminster Town School District authorize and instruct its School Directors and Treasurer to borrow money, if necessary, on the credit of the town school district for its current expenses in anticipation of the collection of taxes and receipt of money due from state aid and other sources.

ARTICLE 3: Shall the voters of the Westminster Town School District apply the sum of \$100,000 (one hundred thousand dollars from the fiscal year 2024 surplus of \$236,115 (two hundred thirty-six thousand, one hundred fifteen dollars) to create a reserve fund to offset expenditures in the fiscal year 2027.

ARTICLE 4: Shall the voters of the Westminster Town School District apply the sum of \$100,000 (one hundred thousand dollars from the fiscal year 2024 surplus of \$236,115 (two hundred thirty-six thousand, one hundred fifteen dollars) to create a reserve fund to offset expenditures in the fiscal year 2028.

ARTICLE 5: Shall the voters apply the sum of \$36,115 (thirty-six thousand, one hundred fifteen dollars) from the Westminster Town School District 2024 surplus to a reserve fund for repairs or improvements to buildings and grounds, including, although not limited to, enhanced security and energy efficiencies, and to authorize the Board to expend such funds.

ARTICLE 6: Shall the voters of the Westminster Town School District authorize the school board to expend **\$5,308,124.00** (five million, three hundred eight thousand, one hundred twenty-four dollars) which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Westminster Town School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$15,015.49, which is 12.67% higher than per pupil education spending of the current year.

ARTICLE 7: To transact any other proper business to be brought before the Town School district meeting.

Approved by the Westminster Town School District Board on December 19, 2024.

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Cheryl Charles, Board Chair, 2027

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Charles Hutchison, 2026

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Karen Blanchard, 2026

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Tine Biolsi, 2025

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Margie Kearns Ferry, 2025

FY26 Comparative Budget Report  
Westminster General Fund (1001)

**REVENUE**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	Difference
41980	Prior Year Revenue	300,000	0.00	150,000	100,000	(50,000)
43110	ED Spending Grant	2,120,949	0.00	2,350,406	2,331,855	(18,551)
43110	ED Spending Tax	2,728,782	0.00	2,865,594	2,876,269	10,675
<b>Total Revenue</b>		<b>5,149,731</b>	<b>0.00</b>	<b>5,366,000</b>	<b>5,308,124</b>	<b>(57,876)</b>
		<u>5,149,731</u>	<u>0.00</u>	<u>5,366,000</u>	<u>5,308,124</u>	<u>(57,876)</u>
		0	0.00	0	0	0

**EXPENDITURES**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget	FY26 Budget
<b>Pre-Kindergarten</b>						
<b>Regular Education</b>						
5562	Tuition,Pre -K,Westminster Center School	97,864	80,352.02	81,564	78,000	(3,564)
5593	EARLY EDUCATION / SU ASSESSMENTS	0	0.00	0	43,664	43,664
<i>Total Regular Education</i>		<i>97,864</i>	<i>80,352.02</i>	<i>81,564</i>	<i>121,664</i>	<i>40,100</i>
<b>Special Education</b>						
5593	Assessment, EARLY CHILDHOOD SP ED	23,668	23,668.00	53,894	56,247	2,353
<i>Total Special Education</i>		<i>23,668</i>	<i>23,668.00</i>	<i>53,894</i>	<i>56,247</i>	<i>2,353</i>
<b>Total Pre-Kindergarten</b>		<b>121,532</b>	<b>104,020.02</b>	<b>135,458</b>	<b>177,911</b>	<b>42,453</b>
<b>Elementary Education</b>						
<b>Regular Education</b>						
5111	Salaries,Teacher	1,023,557	924,081.84	1,115,304	<b>1,055,759</b>	(59,545)
5111	Salaries,Teacher K- Outreach,Westminster SD	0	0.00	1,500	<b>1,500</b>	0
5121	Salaries, Paras	74,733	25,307.25	55,336	<b>58,226</b>	2,890
5131	Salaries, Substitutes,Westminster Center School	25,000	13,320.00	25,000	<b>25,000</b>	0
5211	Insurance,Health,Gen. Ed.Ed.,Teachers & Paras	269,948	245,189.98	332,514	<b>307,273</b>	(25,241)
5220	Fica,Gen. Ed.Ed.,Teachers & Paras	83,903	67,731.66	89,984	<b>85,218</b>	(4,766)

5229	VT Child Care Tax,Gen. Ed.Ed.,Teachers & Paras, We	0	0.00	3,882	<b>3,678</b>	(204)
5232	Retirement,Teacher,OPEB	16,000	13,279.20	16,000	<b>16,000</b>	0
5232	Retirement Incentive,Article 16.6,October 1,WSD	0	0.00	7,500	<b>7,500</b>	0
5233	VSTRS--Pension Payments	0	0.00	0	0	0
5234	Retirement,VMERS,Gen. Ed.Ed	4,671	1,708.25	3,874	<b>4,222</b>	348
5251	Tuition Reimbursement ,Staff Dev	11,000	13,051.67	13,700	<b>13,700</b>	0
5261	Unemployment,Gen. Ed.,Westminster School District	0	0.00	1	1	0
5271	Insurance,Worker Comp.Gen. Ed.Ed	6,362	6,362.00	1,176	<b>1,113</b>	(63)
5281	Insurance,Dental,Gen. Ed.Ed.,Teachers & Paras	4,210	7,637.60	5,343	<b>5,271</b>	(72)
5294	Insurance,LTD & LIFE,Gen. Ed.Ed.,Teachers & Paras	4,064	3,140.30	3,489	<b>3,277</b>	(212)
5321	Contracted Service,Reg ED ,Westminster Center Scho	10,000	5,532.00	10,000	<b>10,000</b>	0
5321	Contracted Service,Behavior Intervention, 504,WSD	0	0.00	111,200	0	(111,200)
5321	Contracted Service,Gen. Ed.,Tutoring, Ed,Saxtons River Elementary	0	0.00	0	0	0
5322	Contracted Service,Behavior Intervention, 504,West	111,200	51,275.00	0	0	0
5431	Repairs, Musical Inst,Reg. Ed	500	325.50	500	<b>500</b>	0
5561	Tuition to Bellow Falls Middle School 7th and 8th	0	882,000.00	814,000	0	(814,000)
5561	Tuition to Public LEAS Grammar School,Westminster	0	0.00	152,000	0	(152,000)
5561	Tuition to Public LEAS Compass, Westminster School	0	0.00	57,000	0	(57,000)
5581	Travel,Reg. Ed	500	1,340.49	500	<b>500</b>	0
5593	Assessment,ELL ,Services,Westminster Center School	9,114	9,114.00	3,836	<b>24,744</b>	20,908
5593	Assessment,Early Childhood Reg. Ed Service ,Westmi	0	0.00	0	0	0
5611	Supplies,Gen. Ed., Westminster School District	40,000	18,239.01	40,000	<b>40,000</b>	0
5612	Testing Service,Reg. Ed. ,Westminster Center Schoo	1,200	0.00	1,200	<b>1,200</b>	0
5641	Print Media, Gen. Ed. Ed Program,Westminster Cente	9,000	0.00	9,000	<b>10,000</b>	1,000
5733	Furniture,Gen. Ed.Ed ,Westminster Center School	1,000	1,025.00	5,000	<b>5,000</b>	0
5735	Software,Gen. Ed.Ed ,Westminster School District	0	0.00	0	<b>650</b>	650
5739	Equipment,PE and Art Westminster Center School	1,000	367.30	1,000	0	(1,000)
5811	Dues & Fees,Education,Westminster Center School	2,250	0.00	2,250	<b>500</b>	(1,750)
<b>Total Regular Education</b>		<b>1,709,212</b>	<b>2,290,028.05</b>	<b>2,882,089</b>	<b>1,680,832</b>	<b>(1,201,257)</b>
<b>Special Education</b>						
5321	Contracted Service, SPED,Westminster Center School	8,000	0.00	8,000	8,000	0
5593	Assessment,SPED Service ,Westminster Center Elemen	300,891	300,891.00	404,626	472,738	68,112
5594	Excess Cost,(Sped Cost over Tuition) ,Westminster	20,000	0.00	20,000	20,000	0
<b>Total Special Education</b>		<b>328,891</b>	<b>300,891.00</b>	<b>432,626</b>	<b>500,738</b>	<b>68,112</b>



<b>Athletics</b>						
5812	STUDENT ACTIVITIES / DUES AND FEES - STUDENTS	0	0.00	0	0	0
	<i>Total Athletics</i>	<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>
<b>Co-Curricular</b>						
5611	Supplies,Student Activities,Westminster Center Sch	2,000	8,327.20	2,000	2,000	0
5811	Dues and Fees, Student Activities,Westminster Cent	15,000	621.00	0	0	0
5811	Dues and Fees, Keewaydyn,Westminster Center School	7,000	5,985.00	15,000	15,000	0
5811	Dues and Fees,Winter activities,Westminster Center	3,000	4,849.83	0	0	0
	<i>Total Co-Curricular</i>	<i>27,000</i>	<i>19,783.03</i>	<i>17,000</i>	<i>17,000</i>	<i>0</i>
<b>Guidance</b>						
5111	Salaries,Teacher, Guidance Services,Westminster Ce	47,379	75,355.00	79,123	82,628	3,505
5211	Insurance,Health,Guidance Services,Westminster Cen	10,851	29,755.71	32,808	36,546	3,738
5220	Fica,Guidance Services,Westminster Center School	3,624	5,108.15	6,053	6,321	268
5229	VT Child Care Tax,Guidance Services,Westminster Sc	0	0.00	261	273	12
5232	Retirement,Teacher, OPEB Guidance Services,West	0	1,509.00	0	0	0
5251	Tuition Reimbursement,Guidance Services,Westminste	350	0.00	0	0	0
5271	Insurance,Worker Comp.Guidance Services,Westminste	275	275.00	79	83	4
5281	Insurance,Dental,Guidance Services	361	760.32	361	361	0
5294	Insurance,LTD & LIFE,Guidance Services	180	219.02	227	236	9
5611	Supplies,Guidance Services	300	264.65	300	300	0
	<i>Total Guidance</i>	<i>63,320</i>	<i>113,246.85</i>	<i>119,212</i>	<i>126,748</i>	<i>7,536</i>
<b>Health Services</b>						
5111	Salaries,Health Services	63,173	63,173.00	68,173	70,392	2,219
5211	Insurance,Health,Services	10,966	32,537.12	23,823	22,511	(1,312)
5220	Fica,Health Services	4,833	4,468.53	5,215	5,385	170
5229	VT Child Care Tax,Health Services,Westminster Scho	0	0.00	225	232	7
5232	Retirement,OPEB,Health Services	0	1,509.00	0	0	0
5233	VSTRS--Pension Payments	0	0.00	0	0	0
5251	Tuition Reimbursement,Health Services,Westminster	350	100.00	0	0	0
5271	Insurance,Worker Comp.,Health Services,Westminster	366	366.00	68	70	2
5281	Insurance,Dental,Health Services	361	459.92	361	361	0

5294	Insurance,LTD & LIFE,Health Services	232	196.74	200	205	5
5531	Communications,Health Services,Westminster Center	558	0.00	558	558	0
5593	Assessment,Health Services,Westminster Center Scho	10,039	10,039.00	1,418	1,304	(114)
5611	Supplies,Health Services	3,100	2,730.69	3,100	3,100	0
5735	Software,Health Services,Westminster School District	0	0.00	0	800	800
5811	Dues and Fees,Health Services,Westminster Center S	800	0.00	800	0	(800)
<i>Total Health Services</i>		<i>94,778</i>	<i>115,580.00</i>	<i>103,941</i>	<i>104,918</i>	<i>977</i>

**Psychological Services**

5171	Salaries, Psychological Services,Westminster Cente	14,703	14,600.00	0	0	0
5211	Insurance Health,Psychological Services,Teachers,S	2,804	1,668.50	0	0	0
5220	Fica,Teacher,Psychological Services,Westminster Ce	1,125	1,116.90	0	0	0
5229	VT Child Care Tax,Teacher,Psychological Services,W	0	0.00	0	0	0
5232	Retirement,State OPEB,Psychological,Teachers,Westm	0	0.00	0	0	0
5234	Retirement,VMERS, Psychological Services,Westminst	919	0.00	0	0	0
5271	Insurance,Worker Comp.,Psychological Services,Teac	85	85.00	0	0	0
5281	Insurance,Dental,Psychological Services,Teachers,S	60	62.10	0	0	0
5294	Insurance,LTD & LIFE,Psychological Services, Teach	74	0.00	0	0	0
<i>Total Psychological Services</i>		<i>19,770</i>	<i>17,532.50</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Instruction and Curriculum Development**

5321	Contracted Service,Curriculuml Dev.,Food Connect,W	2,000	2,200.00	2,000	2,000	0
5611	Supplies Curriculum Development,Westminster Center	8,500	698.76	8,500	1,000	(7,500)
<i>Total Instruction &amp; Curriculum</i>		<i>10,500</i>	<i>2,898.76</i>	<i>10,500</i>	<i>3,000</i>	<i>(7,500)</i>

**Library / Media Services**

5111	Salaries,Teacher,Media Westminster Center School	68,434	70,190.00	75,543	76,792	1,249
5211	Insurance,Health,Media	28,684	27,338.74	32,808	36,546	3,738
5220	Fica,Media	5,235	4,911.39	5,779	5,875	96
5229	VT Child Care Tax,Media,Westminster School Distric	0	0.00	249	253	4
5232	Retirement,Teacher,OPEB Westminster Center School	0	1,509.00	0	0	0
5251	Tuition Reimbursement, Media	2,000	0.00	0	0	0
5271	Insurance,Worker Comp.Media,Westminster Center Sch	397	397.00	76	77	1
5281	Insurance,Dental,Media	0	712.64	361	361	0
5294	Insurance,LTD & LIFE,Media	249	212.56	218	221	3

5611	Supplies,Media, Westminster Center School	2,500	1,707.73	2,500	2,500	0
5641	Print Media & AV,Media	2,500	0.00	3,500	3,500	0
5735	Software,Media, Westminster Center School	0	0.00	0	1,650	1,650
5811	Dues & Fees,Media	2,300	0.00	1,300	0	(1,300)
	<i>Total Library / Media Services</i>	<i>112,299</i>	<i>106,979.06</i>	<i>122,334</i>	<i>127,775</i>	<i>5,441</i>

**Technology for Instruction**

5531	Communications, Technology	4,800	4,897.64	4,800	4,800	0
5593	Assessment,Technology Service	133,151	133,151.00	123,677	115,674	(8,003)
5611	Supplies,Technology,Westminster Center School	0	160.00	0	0	0
5735	Software ,Technology, Westminster Center School	950	0.00	950	950	0
5739	Equipment ,Computer, Westminster Center School	0	0.00	0	0	0
	<i>Total Technology for Instruction</i>	<i>138,901</i>	<i>138,208.64</i>	<i>129,427</i>	<i>121,424</i>	<i>(8,003)</i>

**Board of Education**

5191	Salaries,School Board,Westminster Center School	4,200	4,600.00	4,200	4,200	0
5220	FICA,School Board,Westminster Center School	320	351.90	320	320	0
5229	VT Child Care Tax,School Board,Westminster School	0	0.00	14	14	0
5271	Insurance Worker Comp,School Board,West	24	24.00	0	0	0
5321	Contracted Services,Fiscal Services ( Audit ),West	9,000	11,540.00	0	0	0
5321	Contracted Services,Legal,Westminster Center Schoo	5,000	1,523.00	0	0	0
5321	Contracted Services,Fiscal Services ( Audit ),WSD	0	0.00	11,000	11,000	0
5321	Contracted Services,Legal,Westminster SD	0	0.00	5,000	0	(5,000)
5593	Assessment,School Board Service ,Westminster Cente	24,939	24,939.00	16,826	8,139	(8,687)
5611	SUPPLIES, SCHL BRD ADVERTISING	2,000	1,454.62	0	0	0
5811	BOARD SERVICES DUES AND FEES	0	0.00	0	0	0
	<i>Total Board of Education</i>	<i>45,483</i>	<i>44,432.52</i>	<i>37,360</i>	<i>23,673</i>	<i>(13,687)</i>

**Legal Services**

5341	LEGAL SERVICES / OTHER PROFESSNL SERVICES	0	0.00	0	0	0
	<i>Total Legal Services</i>	<i>0</i>	<i>0.00</i>	<i>0</i>	<i>0</i>	<i>0</i>

**Office of the Superintendent**

5593	Assessment,Superintendent Service ,Westminster Cen	132,851	132,851.00	185,016	183,648	(1,368)
	<i>Total Office of the Superintendent</i>	<i>132,851</i>	<i>132,851.00</i>	<i>185,016</i>	<i>183,648</i>	<i>(1,368)</i>

<b>Office of the Principal</b>						
5141	Salaries,Prin.,Westminster Center School	101,186	100,204.00	103,210	105,274	2,064
5161	Salaries, Secretary	43,650	44,137.89	44,943	47,940	2,997
5211	Insurance,Health,Administration	28,684	30,435.79	32,808	34,822	2,014
5220	Fica,Admin	11,080	10,362.97	11,334	11,720	386
5229	VT Child Care Tax,Admin.,Westminster School Distri	0	0.00	489	505	16
5231	Retirement	0	0.00	0	0	0
5232	Retirement VSTRS--OPEB Principal	0	1,509.00	0	0	0
5233	VSTRS--Pension Payments	0	0.00	0	0	0
5234	Retire,VMERS,,Admin	2,728	2,979.27	3,146	3,476	330
5251	Professional Dev.,Administration,Westminster Cente	2,000	780.00	2,000	2,000	0
5261	Unemployment Insurance	0	0.00	0	0	0
5271	Insurance,Worker Comp.Administration,Westminster C	840	840.00	148	153	5
5281	Insurance,Dental,Administration	661	660.48	661	661	0
5294	Insurance,LTD & LIFE,Administration	510	391.32	430	442	12
5431	Repair Maintenance,Principals' Office,Westminster	11,236	3,100.00	13,800	1,000	(12,800)
5441	Managed Print & Copier Service,Principal	12,000	9,560.43	12,000	12,000	0
5441	Postage Machine Lease	564	564.00	0	0	0
5531	Communications,Prin	5,000	6,354.77	5,000	5,000	0
5581	Travel,Principals' Office,Westminster Center Schoo	1,000	489.94	1,000	1,000	0
5611	Supplies,Prin. Office	5,000	3,510.04	5,000	5,000	0
5811	Dues & Fees,Principals' Office	1,300	1,049.00	1,300	1,300	0
<i>Total Office of the Principal</i>		<i>227,439</i>	<i>216,928.90</i>	<i>237,269</i>	<i>232,293</i>	<i>(4,976)</i>
<b>Fiscal Services</b>						
5593	Assessment,Business Finance Service ,Westminster C	134,638	134,638.00	126,691	157,518	30,827
<i>Total Fiscal Services</i>		<i>134,638</i>	<i>134,638.00</i>	<i>126,691</i>	<i>157,518</i>	<i>30,827</i>
<b>Operations of Buildings</b>						
5181	Salaries,Facility Technician	135,740	139,650.89	147,050	167,244	20,194
5211	Insurance,Health,Facility Technician	78,395	47,001.37	57,061	58,037	976
5220	Fica,Facility Technician	10,384	9,787.93	11,249	12,794	1,545
5229	VT Child Care Tax,Facility Technician, Westminster	0	0.00	485	552	67
5231	Retirement	0	0.00	0	0	0

5233	VSTRS--Pension Payments	0	0.00	0	0	0
5234	Retirement,VMERS,Facility Technician	8,484	9,357.47	10,293	12,125	1,832
5271	Insurance,Worker Comp.,Facility Technician,Westmin	9,503	9,503.00	10,293	11,707	1,414
5281	Insurance,Dental Facility Technician	933	771.01	622	933	311
5294	Insurance, LTD & LIFE,Maint.& Custodial	521	344.84	452	505	53
5321	Flooding Exp Claim:P5602400880-1	0	2,891.98	0	0	0
5411	Water-Sewer, Westminster Center School	2,000	1,829.00	2,000	2,000	0
5411	Water-Sewer, West Westminster Center School	500	770.00	500	750	250
5421	Contract Services,Facilities,,Cleaning Service, We	0	0.00	0	0	0
5422	Snow Removal,Westminster Center School .	8,500	7,125.00	8,500	8,500	0
5422	Snow Removal,West Westminster Center School .	3,000	1,100.00	3,000	3,000	0
5425	Trash Removal, Westminster Center School	3,000	4,077.00	3,000	4,250	1,250
5425	Trash Removal,West Westminster Center School	1,500	520.00	1,500	1,500	0
5431	Repair Bld.,Specific	30,000	52,125.93	30,000	30,000	0
5432	Contract Services,Facilities,, Westminster Center	7,000	113,035.24	7,000	7,000	0
5432	Contract Services,Facilities, Mowing & landscaping	5,000	0.00	5,000	5,000	0
5432	Contract Services,Facilities,West Westminster Cent	2,250	8,865.68	2,250	2,250	0
5521	Insurance,Property/Liability,Westminster Center Sc	7,185	7,185.00	9,396	9,550	154
5521	Insurance,Property/Liability,West Westminster Cent	3,000	3,000.00	3,000	3,000	0
5531	Communications,Facilities,Westminster Center Schoo	660	0.00	660	660	0
5593	Assessment,Facilities Service	19,038	19,038.00	20,499	17,973	(2,526)
5611	Supplies,Cust. & Maint.	21,050	40,546.38	21,069	21,069	0
5622	Electricity	33,600	48,666.11	37,000	49,000	12,000
5622	Electricity,West Westminster Center School	5,000	3,203.66	1,600	4,000	2,400
5623	LP Gas	250	306.12	250	250	0
5624	Heating Oil,Westminster Center School	5,000	4,107.21	5,000	15,000	10,000
5624	Heating Oil,West Westminster Center School	25,000	6,253.63	25,000	5,000	(20,000)
5624	Heating Wood Chips,Westminster Center School	21,000	20,340.65	21,000	20,000	(1,000)
5739	Equipment,Non-Inst,Bld., Westminster Center School	0	0.00	0	0	0
5811	Dues and Fees , Facilities	2,300	260.00	2,300	2,300	0
<i>Total Maintenance of Building</i>		<i>449,793</i>	<i>561,663.10</i>	<i>447,029</i>	<i>475,949</i>	<i>28,920</i>
<b>Care and Upkeep of Grounds</b>						
5422	CARE & UPKEEP OF GROUNDS / SNOW PLOWING AND SANDIN	0	0.00	0	0	0
5626	CARE & UPKEEP OF GROUNDS / GASOLINE	0	458.13	0	0	0

	<i>Total Care and Upkeep of Grounds</i>	0	458.13	0	0	0
<b>Vehicle Operation and Maintenance</b>						
5431	VEHICLE OPERATION/MAINT / NONTECHNLGY REPAIR/MAINT	0	0.00	0	0	0
	<i>Total Vehicle Operation and Maintenance</i>	0	0.00	0	0	0
<b>Transportation</b>						
5432	Repair Service,Transportation Van, Westminster Cen	2,000	643.64	2,000	2,000	0
5593	Assessment,Transportation Service	150,970	150,090.00	197,275	173,614	(23,661)
5626	Fuel,Transportation Van, Westminster Center School	1,000	0.00	1,000	1,000	0
	<i>Total Transportation</i>	153,970	150,733.64	200,275	176,614	(23,661)
<b>Food Service</b>						
5593	Assessment,Food Service ,Westminster Center Elemen	0	0.00	0	0	0
5593	Assessment, FOOD SERVICES	59,439	59,439.00	42,579	39,083	(3,496)
	<i>Total Food Service</i>	59,439	59,439.00	42,579	39,083	(3,496)
<b>Debt Service</b>						
5831	Principal on Bond	95,000	95,000.00	95,000	95,000	0
5832	Interest on Bonds,Westminster Center School	4,915	2,035.91	1,194	0	(1,194)
	<i>Total Debt Service</i>	99,915	97,035.91	96,194	95,000	(1,194)
<b>Adjustment to Prior Year</b>						
5897	Prior Year Expenditure	0	618.25	0	0	0
5897	Prior Year Expenditure	0	0.00	0	0	0
	<i>Total Adjustment to Prior Year</i>	0	618.25	0	0	0
<b>Fund Transfers</b>						
5912	CONTINGENCY FUNDS ,Transfer to RESERVE Funds & BA	0	0.00	20,000	20,000	0
5919	Fund Transfers Out - Other	0	1,952,636.00	0	0	0
	<i>Total Fund Transfers</i>	0	1,952,636.00	20,000	20,000	0
<b>Total Elementary Education</b>		<b>3,808,199</b>	<b>6,456,582.34</b>	<b>5,209,542</b>	<b>4,086,213</b>	<b>(1,123,329)</b>

**Location Wide**

**Regular Education**

5561	Tuition to Bellow Falls Middle School 7th and 8th	840,000	0.00	0	814,000	814,000
5561	Tuition to Public LEAS Grammar School,Westminster	0	0.00	0	0	0
5561	Tuition to Public LEAS Compass, Westminster School	0	0.00	0	0	0
5561	Tuition to Public LEAS Bratt, Putney	0	0.00	21,000	21,000	0
5561	Tuition to Public LEAS ,Hilltop,Westminster SD	0	0.00	0	0	0
5561	Tuition to Public LEAS ,OKEMO,Westminster SD	0	0.00	0	0	0
5562	GRADES 7 & 8 / TUITN TO PRIV VT LEAS	0	0.00	0	0	0
5562	Tuition To Hilltop	76,000	54,798.00	0	0	0
5562	Tuition 7/8 to Compass	171,000	146,128.00	0	57,000	57,000
5562	Tuition 7/8 to Grammar	133,000	164,394.00	0	152,000	152,000
5562	Tuition Private to Okemo School	0	18,266.00	0	0	0
5562	Private, Tuition to Okemo School	0	0.00	0	0	0
5593	Assessment Surplus from SU	0	0.00	0	0	0
<b>Total Regular Education</b>		<b>1,220,000</b>	<b>383,586.00</b>	<b>21,000</b>	<b>1,044,000</b>	<b>1,023,000</b>
<b>Total Location Wide</b>		<b>1,220,000</b>	<b>383,586.00</b>	<b>21,000</b>	<b>1,044,000</b>	<b>1,023,000</b>
<b>TOTAL EXPENDITURES</b>		<b>5,149,731</b>	<b>6,944,188.36</b>	<b>5,366,000</b>	<b>5,308,124</b>	
		<u>5,149,731</u>	<u>6,944,188.36</u>	<u>5,366,000</u>	<u>5,308,124</u>	
		0	0.00	0	0	0

District: <b>Westminster</b> SU: <b>Windham Northeast</b>		T234 Windham County			Property dollar equivalent yield <b>8,553</b> ←-See bottom note	Homestead tax rate per \$8,553 of spending per LTWADM <b>1.00</b>
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new		FY2023	FY2024	FY2025	FY2026	
<b>Expenditures</b>						
1.	<b>Budget</b> (local budget, including special programs, and full technical center expenditures)	\$4,618,770	\$5,149,731	\$5,366,000	\$5,308,124	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	<b>Locally adopted or warned budget</b>	\$4,618,770	\$5,149,731	\$5,366,000	\$5,308,124	3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.
6.	<b>Total Expenditures</b>	\$4,618,770	\$5,149,731	\$5,366,000	\$5,308,124	6.
7.	S.U. assessment (included in local budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	8.
<b>Revenues</b>						
9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	-	\$300,000	\$150,000	\$100,000	9.
10.	<b>Offsetting revenues</b>	-	\$300,000	\$150,000	\$100,000	10.
11.	<b>Education Spending</b>	\$4,618,770	\$4,849,731	\$5,216,000	\$5,208,124	11.
12.	Pupils (equip FY23 - FY24, LTWADM FY25 - FY26)	241.43	221.34	391.39	346.85	12.
<b>Education Spending per Pupil</b>		\$19,130.89	\$21,910.78	\$13,326.86	\$15,015.49	13.
14.	minus Principal and interest payments for all voter approved bonds prior to July 1, 2024	na	na	na	na	14.
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na	na	15.
16.	minus Less amount of deficit if deficit is DULLETT 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 equip)	na	na	na	na	16.
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer pupils	na	na	na	na	17.
18.	minus Estimated costs of new students after census period (per pupil)	na	na	na	na	18.
19.	minus Total tuitions if tuitioning ALL K-12 unless elections has approved tuitions greater than average announced tuition (per pupil)	na	na	na	na	19.
20.	minus Less planning costs for merger of small schools (per pupil)	na	na	na	na	20.
21.	minus Teacher retirement assessment for new members or Vermont State Teachers' Retirement System on or after July 1, 2010 (per pupil)	na	na	na	na	21.
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	na	na	na	na	22.
23.	plus Excess spending threshold	threshold = \$19,997 na	threshold = \$22,204 na	threshold = \$23,193 na	threshold = \$15,926 \$15,926.00	23.
24.	plus Excess Spending per Pupil over threshold (if any)	Suspended thru FY23 \$19,131	Suspended thru FY29 \$21,911	Suspended thru FY29 \$13,327	-	24.
25.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$19,131	\$21,911	\$13,327	\$15,015.49	25.
26.	District spending adjustment (minimum of 100%)	143.690% based on yield \$13,314	141.882% based on yield \$15,443	134.710% based on \$9,785	175.558% based on \$8,553	26.
<b>Prorating the local tax rate</b>						
27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$15,015.49 + (\$8,553 / \$1.00)]	\$1.4369 based on \$1.00	\$1.4188 based on \$1.00	\$1.3471 based on \$1.00	\$1.7556 based on \$1.00	27.
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%	-	-	-	-	28.
29.	Cent discount adjusted anticipated district equalized homestead tax rate	-	-	-	\$1.7556	29.
30.	Percent of Westminster pupils not in a union school district	70.50%	66.98%	65.29%	64.96%	30.
31.	Portion of district eq homestead rate to be assessed by town (64.96% x \$1.76)	\$1.0130	\$0.9503	\$0.8795	\$1.1404	31.
32.	<b>Common Level of Appraisal (CLA)</b>	91.65%	82.74%	76.83%	94.53%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.1404 / 94.53%)	\$1.1053 based on \$1.00	\$1.1485 based on \$1.00	\$1.1447 based on \$1.00	\$1.2064 based on \$1.00	33.
<p>If the district belongs to a union school district, this is only a <b>PARTIAL</b> homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$15,015.49 + \$12,260) x 2.00%]	2.40% based on 2.00%	2.50% based on 2.00%	2.64% based on 2.00%	2.45% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (64.96% x 2.45%)	1.69% based on 2.00%	1.67% based on 2.00%	1.72% based on 2.00%	1.59% based on 2.00%	35.
36.	#N/A	29.50%	33.02%	34.71%	-	36.
37.	#N/A	-	-	-	-	37.

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **New and updated data will likely change the proposed property and 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%.



## **Athens Grafton School District Annual Report - 2025**

(formerly known as Windham Northeast Union Elementary School District)

The Athens Grafton Elementary School started the 2024-25 school year with some long-awaited repairs. Students were welcomed by a newly painted school building, a resurfaced driveway and play area, and new playground equipment. These were made available through Esser Funds. Raised beds were later built for gardening for the spring, summer and fall projects. Many helping hands and volunteer time made this possible.

Unfortunately, Esser and Covid funds are no longer available and Vermont school districts like ours are facing some unknown territory as we move forward to year 2026 and 2027 with future school funding. It's unclear how the state of Vermont will govern these ever-changing formulas on how schools will be funded and the impact it will have on small schools. Vermont has a school funding crisis that the Commission on the Future of Public Education has the mission to solve. Sustainability of our schools and reducing the tax burden for Vermonters is the goal, but to achieve this, hard and difficult choices may be necessary if we are to meet the needs of all students.

We have been fortunate in using our surplus funding wisely to help bring down the budget for Athens Grafton, but this too will be short lived. I employ community members, parents and family members voice your concerns as it relates to the future of our school's viability.

Grafton is unique in many ways and our school is the heart of our community, without this Grafton would be a pretty dim place.

You may ask what can we do about this. Well, get involved, be informed as to what is happening in our school. Attend school board meetings and community

forums. Your voice is important and it makes a difference when decisions are made that affect your child's future. We have dedicated teachers and staff who put their heart and soul to see that each child is learning and improving each day. It is a happy place where kids smile and our staff works its hardest to see that every child's needs are met.

I thank our school board members and welcome new board member from Athens, Mark Berman and Grafton's Mary Howard Feder in representing BFUHS on the SU board. We are still in need of an Athens representative to this board. Remember that each board member has a vote when important decisions are made on these boards that impact the future of our school and student's success.

Athens Grafton's board meets the second Thursday of each month at the school at 6pm. Hope to see you attending either in person or virtually.

Respectfully submitted,

Cathy Siano-Goodwin. Chair

Hardy Merrill

Rachel Plummer

Lynn Morgan

Mark Berman

Krista Gay



# Grafton Elementary School

Angela Cartier, Principal

Sarah Noble, Administrative Assistant

<https://ges.wnesu.org/>

December 3, 2024

Dear Grafton and Athens Communities,

The staff and students at Grafton Elementary School have had an exciting and meaningful start to the year. Our team has remained steady and committed, with the addition of a new special education teacher who has brought fresh energy to our school and a new school counselor. Together, we strive to create a joyful, enriching, and engaging environment for all of our students.

Each day, we have the privilege of witnessing our students' growth—tackling challenges, building new skills, and developing resilience. This year, we continue to emphasize Social-Emotional Learning (SEL) and Responsive Classroom strategies, fostering strong connections between students and their teachers.

The Windham Northeast Supervisory Union has adopted a new English Language Arts curriculum, EL Education, which integrates Science and Social Studies topics. This approach allows students to explore these subjects through reading, writing, and engaging hands-on experiences. Additionally, WNESU has introduced Illustrative Math as our new math program. Alongside these academic enhancements, we remain dedicated to fostering student achievement and engagement while utilizing restorative practices to support positive behavior and skill development.

We are proud to continue as a PBIS (Positive Behavior Interventions and Supports) school by the Vermont Agency of Education and this year our school was recognized as a School of Recognition for our efforts and achievements with PBIS. As part of a nationwide network of 20,000 PBIS schools, we have embraced this research-based framework to encourage positive behavior and create a safe, supportive environment for all students. The benefits of PBIS are clear: fewer behavioral disruptions, more instructional time, and stronger student attendance, all contributing to academic success.

Our PBIS foundation is built on four core values:

- **Be Kind**
- **Be Safe**
- **Be a Community**

This institution is an equal opportunity provider and employer.

Grafton Elementary School  
58 School Street, Grafton, VT 05146

phone:(802) 843-2495  
fax: (802) 843-2911

- **Persevere**

We continue to implement a Behavior Matrix outlining expectations in all school settings, paired with lessons to teach and reinforce these behaviors. An acknowledgment system recognizes students for meeting expectations, while observation and reflection tools help address unexpected behaviors and guide further teaching. This comprehensive approach helps us foster prosocial behaviors and maintain a positive school culture.

Beyond the classroom, our students continue to benefit from GES's beautiful outdoor spaces. These areas provide unique opportunities for hands-on learning, creativity, and exploration. Thanks to the generosity of the Windham Foundation, we can access the pond, fields, and stream for outdoor education. Our partnership with The Nature Museum further enhances this learning with exciting programs and experiences.

We continue to make meaningful improvements to our school's safety and facilities. A new camera monitoring system has been implemented to enhance the security of our indoor and outdoor learning spaces. Additionally, thanks to ESSER funds, we installed a new playground this spring, and our students have been thoroughly enjoying the upgraded equipment.

The Grafton Elementary PTO continues to be a vital partner in supporting our students. Their efforts, alongside the generosity of our community, allow us to provide enhanced learning experiences and resources. PTO meetings are held monthly, and we encourage families to participate and share their ideas.

At GES, our dedicated and talented staff focus on nurturing the whole student every day. Their tireless work ensures that every decision we make is student-centered. We are incredibly proud to serve the Grafton and Athens communities and deeply grateful for the unwavering support we receive from residents, businesses, and families.

Thank you for being an integral part of our school community and for supporting us in fostering an environment where our students can thrive while preserving the cherished traditions of GES. It's an honor to lead Grafton Elementary School, and look forward to continuing this journey together.

Go Panthers!

Warm regards,

*Angela Cartier*

Principal, Grafton Elementary School



# NOTES

WARNING  
Athens Grafton School Board (WNUESD)

The legal voters of the Athens Grafton School District (WNUESD) serving the towns of Athens and Grafton are hereby notified and warned to meet at the Grafton Elementary School in Grafton, VT on Tuesday, February 25, 2025 at 6:00PM to discuss Articles 2 through 4.

The legal voters of the Athens Grafton School District (WNUESD) serving the towns of Athens and Grafton, Vermont, are hereby warned to vote by Australian ballot at the following locations and times on Tuesday, March 4, 2025.

The polls will be open on March 4, 2025 at the following places during the times stated below:

Athens	Athens Town Office, 25 Brookline Rd. Athens	10AM - 7PM
Grafton	Grafton Elementary School, 58 School Street, Grafton	9AM - 7PM

ARTICLE 1: To hear the report of the Athens Grafton District officers and to take action thereon.

ARTICLE 2: Shall the voters of the Athens Grafton School District approve the school board to expend **\$1,632,408.00**, which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Athens Grafton School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$13,146.22, which is 2.95% higher than per pupil education spending of the current year.

ARTICLE 3: Shall the voters of the Athens Grafton School District apply the sum of \$187,630, from the fiscal year 2024 Fund Balance to reduce expenditures in the fiscal year 2027 in order to reduce taxes?

ARTICLE 4: Shall the voters approve an annual compensation to school directors in the amount of: Board Chair \$800, board members \$700, and District Treasurer

\$250, District Clerk \$250, and an additional stipend for members of the Supervisory Union Board \$250?

Approved by the Athens Grafton School District Board on January 22, 2025.

*Cathy Siano-Goodwin*

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Cathy Siano-Goodwin, Board Chair 2025



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Mark Berman, 2025

*Krista Gay*

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Krista Gay, 2025

*Hardy Merrill*

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Hardy Merrill, 2026

*Lynn Morgan*

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Lynn Morgan, 2027

*Rachel Plummer*

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Rachel Plummer, 2025



FY26 Comparative Budget Report  
Athens Grafton General Fund (1001)

**REVENUE**

Acct	Description	FY24 Budget	FY24 Actual	FY25 Budget	FY26 Budget
41980	Prior Year Revenue	181,005	72,697.37	250,000	250,083
41980	PY Rev - VSBIT Refund for Lightning Strike	0	43,525.00	0	0
41980	Revenue: Prior Year: HRA, HSA, FSA	0	50,596.30	0	0
41510	Bank Interest	0	6,313.85	0	0
41990	LOCAL REVENUE / MISC OTHER LOCAL REVENUE	0	2,345.94	0	0
41990	Misc. Revenue - Artist Residency for FY25	0	1,000.00	0	0
41990	Revenue: Misc: HRA,HSA, FSA	0	(7,919.73)	0	0
43110	ED Taxes Athens	267,562	267,560.79	270,801	272,762
43110	ED Taxes Grafton	769,557	769,557.00	748,586	631,999
43110	ED Spending Grant Athens	538,669	538,670.21	552,613	477,564
43145	Small Schools Grant	0	40,250.00	0	0
<b>Total Revenue</b>		<b>1,756,793</b>	<b>1,784,596.73</b>	<b>1,822,000</b>	<b>1,632,408</b>
		<u>1,756,793</u>	<u>1,784,596.73</u>	<u>1,822,000</u>	<u>1,632,408</u>
		0	0.00	0	0

**EXPENDITURES**

<u>Obj</u>	<u>Description</u>	<u>FY24 Budget</u>	<u>FY24 Actual</u>	<u>FY25 Budget</u>	<u>FY26 Budget</u>
5562	Tuition Private VT - PreK	26,348	21,992.21	23,304	16,000
<i>Total Regular Ed</i>		<i>26,348</i>	<i>21,992.21</i>	<i>23,304</i>	<i>16,000</i>
5593	Assessment - Early Childhood SPED	8,373	8,373.00	17,812	18,590
<i>Total Special Ed</i>		<i>8,373</i>	<i>8,373.00</i>	<i>17,812</i>	<i>18,590</i>
<b>Total Pre-K Education</b>		<b>34,721</b>	<b>30,365.21</b>	<b>41,116</b>	<b>34,590</b>
5111	Teachers Salaries	379,711	380,757.18	409,712	430,608
5131	Substitutes	5,000	7,040.31	5,000	5,000
5211	Health Insurance	57,234	85,479.70	82,918	90,746
5220	FICA	29,048	27,699.35	31,528	32,941

5229	Childcare Tax	0	0.00	1,360	1,420
5232	VSTRS-OPEB	10,000	8,450.40	10,000	10,000
5251	Tuition Reimbursement	0	5,369.00	0	0
5261	Unemployment	2,203	0.00	2,000	2,000
5271	Workers Comp	0	0.00	412	430
5281	Dental Insurance	1,155	2,217.80	1,155	1,155
5294	Long Term Disability & Life	1,445	2,164.20	1,285	1,332
5321	Contracted Services	4,500	100.00	4,500	4,500
5581	Travel	0	252.83	0	0
5593	Assessment - ELL	2,142	2,142.00	812	7,052
5611	Supplies	15,000	10,658.25	15,000	10,000
5641	Books & Periodicals	4,000	981.51	4,000	4,000
5811	Dues and Fees	1,500	350.00	1,500	1,500
5811	Miscellaneous Expense	0	436.90	0	0
<i>Total Regular Ed</i>		<i>512,938</i>	<i>534,099.43</i>	<i>571,182</i>	<i>602,684</i>
5593	Assessment SPED Services	106,692	106,692.00	143,476	167,627
<i>Total Special Ed</i>		<i>106,692</i>	<i>106,692.00</i>	<i>143,476</i>	<i>167,627</i>
5811	Dues and Fees	5,185	2,369.00	5,185	1,900
<i>Total Co-Curricular</i>		<i>5,185</i>	<i>2,369.00</i>	<i>5,185</i>	<i>1,900</i>
5111	Teachers Salaries	78,946	47,367.60	49,736	0
5211	Health Insurance	10,966	35,040.56	684	0
5220	FICA	6,039	2,991.03	3,805	0
5229	Childcare Tax	0	0.00	164	0
5232	VSTRS-OPEB	0	905.40	0	0
5251	Tuition Reimbursement	0	600.00	0	0
5271	Workers Comp	458	458.00	50	0
5294	Long Term Disability & Life	283	48.87	153	0
5321	Contracted Services	15,000	960.00	0	0
5611	Supplies	600	378.11	600	300
<i>Total Guidance</i>		<i>112,292</i>	<i>88,749.57</i>	<i>55,192</i>	<i>300</i>
5111	Teachers Salaries	57,906	57,906.00	62,646	65,592

5211	Health Insurance	10,966	12,354.12	12,455	12,792
5220	FICA	4,430	4,193.02	4,792	5,018
5229	Childcare Tax	336	0.00	207	216
5232	VSTRS-OPEB	0	1,509.00	0	0
5271	Workers Comp	215	336.00	63	66
5281	Dental Insurance	0	459.92	0	361
5294	Long Term Disability & Life	2,359	166.72	186	193
5593	Assessment - Health Services	0	2,359.00	300	313
5611	Supplies	1,030	766.18	1,030	1,028
<i>Total Health Services</i>		<i>77,242</i>	<i>80,049.96</i>	<i>81,679</i>	<i>85,579</i>
5171	Technical & Professional Staff	23,902	14,486.00	0	0
5220	FICA	1,829	1,813.31	0	0
5234	VMERS	1,494	213.10	0	0
5271	Workers Comp	139	0.00	0	0
5281	Dental Insurance	300	139.00	0	0
5294	Long Term Disability & Life	104	62.10	0	0
<i>Total Psychological Services</i>		<i>27,768</i>	<i>16,713.51</i>	<i>0</i>	<i>0</i>
5251	Tuition Reimbursement	2,000	0.00	2,000	2,000
5321	Contracted Service	0	1,100.00	0	0
<i>Total Instruction &amp; Curriculum</i>		<i>2,000</i>	<i>1,100.00</i>	<i>2,000</i>	<i>2,000</i>
5111	Teachers Salaries	9,476	14,472.42	13,266	14,078
5211	Health Insurance	9,446	0.00	10,935	2,000
5220	FICA	725	1,107.17	1,015	1,077
5229	Childcare Tax	0	0.00	44	46
5232	VSTRS-OPEB	0	301.80	0	0
5251	Tuition Reimbursement	0	825.60	0	0
5271	Workers Comp	55	55.00	13	14
5281	Dental Insurance	361	0.00	361	0
5294	Long Term Disability & Life	57	26.59	60	62
5611	Supplies	1,000	660.82	1,000	750
5641	Books & Periodicals	0	791.67	1,000	750
<i>Total Library Media</i>		<i>21,120</i>	<i>18,241.07</i>	<i>27,694</i>	<i>18,777</i>

5531	Communications	1,500	1,375.00	1,500	1,500
5593	Assessment - Technology Services	31,292	31,292.00	26,162	27,738
	<i>Total Technology</i>	<i>32,792</i>	<i>32,667.00</i>	<i>27,662</i>	<i>29,238</i>
5191	School Board Salaries	5,000	3,550.00	4,250	4,250
5220	FICA	0	271.60	325	325
5229	Childcare Tax	0	0.00	14	14
5271	Workers Comp	0	0.00	25	25
5321	Contracted Service - Audit	0	12,362.75	8,000	0
5321	Contracted Service - Legal	0	5,861.00	1,000	8,000
5593	Assessment - School Board Services	5,861	907.50	3,559	1,952
	<i>Total School Board</i>	<i>10,861</i>	<i>22,952.85</i>	<i>17,173</i>	<i>14,566</i>
5593	Assessment - Superintendent Services	31,222	31,222.00	39,138	44,037
	<i>Total Executive Admin</i>	<i>31,222</i>	<i>31,222.00</i>	<i>39,138</i>	<i>44,037</i>
5141	Admin Salaries	87,550	89,550.00	90,177	91,981
5161	Clerical Salaries	38,825	40,858.48	42,078	42,920
5211	Health Insurance	28,684	28,881.60	32,808	38,546
5220	FICA	9,668	10,142.51	10,118	10,320
5229	Childcare Tax	0	0.00	437	446
5232	VSTRS-OPEB	0	1,509.00	0	0
5234	VMERS	2,427	2,757.82	2,945	3,112
5251	Tuition Reimbursement	1,500	250.00	1,500	1,500
5271	Workers Comp	733	402.02	132	135
5281	Dental Insurance	311	660.48	311	661
5294	Long Term Disability & Life	451	448.36	388	395
5441	Rental - Copier	3,000	3,070.11	3,000	3,000
5531	Communications	2,000	3,522.83	2,000	2,000
5533	Postage	0	130.84	500	500
5581	Travel	1,000	0.00	1,000	1,000
5611	Supplies	2,000	1,636.92	2,000	2,000
5739	Other Equipment	4,000	27.99	3,500	1,000
5811	Dues & Fees	650	499.53	650	650

	<i>Total Office of the Principal</i>	<i>182,799</i>	<i>184,348.49</i>	<i>193,544</i>	<i>200,166</i>
5593	Assessment - Fiscal Services	31,642	31,642.00	26,800	37,772
5898	IRS Penalties	0	736.64	0	0
	<i>Total Fiscal Services</i>	<i>31,642</i>	<i>32,378.64</i>	<i>26,800</i>	<i>37,772</i>
5181	Non Clerical Generalist Salaries	58,026	57,700.50	58,682	16,224
5211	Health Insurance	20,597	20,794.56	23,393	0
5220	FICA	4,439	3,722.72	4,490	1,241
5229	Childcare Tax	0	0.00	193	54
5234	VMERS	3,627	2,934.36	4,108	1,176
5271	Workers Comp	4,062	4,392.98	4,108	1,136
5281	Dental Insurance	311	310.56	311	0
5294	Long Term Disability & Life	241	234.87	202	94
5411	Water & Sewer	750	949.40	750	750
5422	Snow Plowing & Sanding	4,000	1,950.00	4,000	4,000
5425	Trash & Recycling	2,000	2,187.00	2,800	2,800
5431	Non Tech Repairs & Maintenance	30,000	31,408.40	30,000	30,000
5432	Tech Repairs & Maintenance	6,800	4,570.00	6,800	6,800
5521	Insurance	9,135	9,135.00	10,967	11,017
5593	Assessment - Facilities Services	4,474	4,474.00	4,336	4,310
5611	Supplies	5,500	6,229.58	10,252	10,252
5622	Electricity	13,000	10,991.44	13,000	11,000
5623	Bottled Gas	0	0.00	0	4,516
5624	Heating Oil	29,000	13,013.24	23,000	23,000
5811	Dues and Fees	300	290.00	300	300
	<i>Total Operations of Buildings</i>	<i>196,262</i>	<i>175,288.61</i>	<i>201,692</i>	<i>128,670</i>
5593	Assessment - Transportation Services	72,288	72,081.00	94,460	83,130
	<i>Total Transportation</i>	<i>72,288</i>	<i>72,081.00</i>	<i>94,460</i>	<i>83,130</i>
5593	Assessment - Food Services	13,969	13,969.00	9,007	9,372
	<i>Total Food Service</i>	<i>13,969</i>	<i>13,969.00</i>	<i>9,007</i>	<i>9,372</i>
5897	Prior Year Expenditure	0	1,130.58	0	0

	<i>Total Adjustment to Prior Year</i>	0	1,130.58	0	0
5919	Transfer to Other Funds	0	235,000.00	0	0
	<i>Total Funds Transfers</i>	0	235,000.00	0	0
<b>Total Elementary Education</b>		<b>1,437,072</b>	<b>1,649,052.71</b>	<b>1,495,884</b>	<b>1,425,818</b>
5561	Tuition Public Vt LEAS - <i>BF Middle School</i>	190,000	189,000.00	190,000	152,000
5561	Tuition Public Vt LEAS - <i>Green Mtn</i>	0	19,574.00	0	0
5562	Tuition Private Vt - <i>Grammer School</i>	95,000	18,266.00	95,000	20,000
5562	Tuition Private Vt - <i>Compass School</i>	0	18,266.00	0	0
	<i>Total Regular Ed</i>	<i>285,000</i>	<i>245,106.00</i>	<i>285,000</i>	<i>172,000</i>
<b>Total Secondary Education</b>		<b>285,000</b>	<b>245,106.00</b>	<b>285,000</b>	<b>172,000</b>
<b>Total General Fund</b>		<b>1,756,793</b>	<b>1,924,523.92</b>	<b>1,822,000</b>	<b>1,632,408</b>
		<u>1,756,793</u>	<u>1,924,523.92</u>	<u>1,822,000</u>	<u>1,632,408</u>
		0	(0.00)	0	0

District: Windham Northeast Union Elementary School District		U095			Property dollar equivalent yield	Homestead tax rate per \$8,553 of spending per pupil
SU: Windham Northeast		Windham County			8,553	1.00
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.					<--See bottom note	
					12,260	
		FY2023	FY2024	FY2025		FY2026
1.	<b>Adopted or warned union district budget</b> (including special programs and full technical center expenditures)	\$1,776,984	\$1,756,793	\$1,822,000		\$1,632,408
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	<b>Adopted or warned union district budget plus articles</b>	\$1,776,984	\$1,756,793	\$1,822,000		\$1,632,408
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	<b>Total Union Expenditures</b>	\$1,776,984	\$1,756,793	\$1,822,000		\$1,632,408
7.	S.U. assessment (included in union budget) - informational data					
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data					
<b>Revenues</b>						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)		\$181,005	\$250,000		\$250,083
10.	<b>Total offsetting union revenues</b>	-	\$181,005	\$250,000		\$250,083
11.	<b>Education Spending</b>	\$1,776,984	\$1,575,788	\$1,572,000		\$1,382,325
12.	Windham Northeast Union Elementary School District pupils	85.42	73.16	123.10		105.15
<b>Education Spending per Pupil</b>		\$20,802.90	\$21,538.93	\$12,770.11		\$13,146.22
13.	Less net eligible construction costs (or P&I) per pupil	na	na	na		
14.	Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)					
15.	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 pupil)					
16.	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)					
17.	Estimated costs of new students after census period (per pupil)					
18.	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)					
19.	Less planning costs for merger of small schools (per pupil)					
20.	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)					
21.	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.					
22.	Excess spending threshold	threshold = \$119,997	threshold = \$22,204	threshold = \$23,193		threshold = \$15,926
23.	plus Excess Spending per Pupil over threshold (if any)	na	na	na		\$15,926.00
24.	Per pupil figure used for calculating District Equalized Tax Rate	suspended thru FY29	suspended thru FY29	suspended thru FY29		
25.	Union spending adjustment (minimum of 100%)	\$20,803	\$21,539	\$12,770		\$13,146.22
26.		156.248%	139.474%	129.082%		153.703%
27.	Anticipated equalized union homestead tax rate to be prorated [\$13,146.22 ÷ (\$8,553 / \$1.00)]	\$1.5625	\$1.3947	\$1.2908		\$1.5370
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%					
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1.5370
<b>Prorated homestead union tax rates for members of Windham Northeast Union Elementary School District</b>		FY2023	FY2024	FY2025		FY2026
T006	Athens	0.9823	0.8230	0.7720		0.9193
T082	Grafton	0.8994	0.7172	0.7491		0.8919
T234	Westminster	-	-	-		-
30.	Anticipated income cap percent to be prorated from Windham Northeast Union Elementary School District [((\$13,146.22 ÷ \$12,260) × 2.00%)]	2.61%	2.46%	2.53%		2.14%
<b>Prorated union income cap percentage for members of Windham Northeast Union Elementary School District</b>		FY2023	FY2024	FY2025		FY2026
T006	Athens	1.64%	1.45%	1.51%		1.28%
T082	Grafton	1.50%	1.26%	1.47%		1.24%
T234	Westminster	-	-	-		-

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of \$8,553 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$12,260 for a base income percent of 2.0%, and a non-residential tax rate of \$1.791. **New and updated data will likely change the proposed property and 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.

