



WINDHAM NORTHEAST SUPERVISORY UNION FY2027 ANNUAL REPORT



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Building Our Future Together
Windham Northeast Supervisory Union

From Superintendent Andy Haas

January 2026

Dear WNESU Families and Community Members,

In the Windham Northeast Supervisory Union, our Mission is to partner with our community to ensure growth and inspire lifelong learning for each and every student. Our budgets for the 2026–2027 school year reflect our commitment to our students and community. I am proud to share how our recent accomplishments and future goals directly align with our Strategic Plan and our commitment to creating "Self-Directed Learners and Creative Problem Solvers."

Goal: Social-Emotional Learning & Belonging

Our Strategic Plan prioritizes a welcoming school climate and the implementation of trauma-informed, restorative practices. We are seeing these goals come to life through statewide recognition:

- PBIS Excellence at Westminster & Grafton Elementary Schools: Both schools have been honored for their exemplary implementation of Positive Behavioral Interventions and Supports (PBIS). By fostering safe, respectful, and predictable environments, these schools are meeting our district goal of ensuring every student feels valued.
- Across the SU, our focus and commitment to Responsive Classroom techniques are helping students reach their full potential using an evidence-based, student-centered approach to teaching and discipline that integrates social-emotional learning (SEL) with academic instruction.

Goal: Efficiency, Effectiveness, and Equity

A key pillar of our Strategic Plan is to demonstrate "financial accountability and resourcefulness with an ethic of care." We have made historic investments in our infrastructure to ensure our schools are safe, healthy, and modern:

Bellows Falls Union High School:

- Safety & Athletics: We completed the driveway and parking lot renovations to improve campus safety. Additionally, the upgrade of the tennis courts and track provides high-quality spaces that foster physical well-being.
- Modern Learning: The completion of the HVAC renovation and Science Wing modernization ensures our facilities support 21st-century academic achievement.

Elementary Infrastructure:

- Security: We have finalized entry upgrades at Westminster and Saxtons River Elementary Schools, supporting our "Safe and Healthy Schools" focus area.
- Sustainability: The Solar Array project at Westminster Elementary is now online, fulfilling our goal of operational efficiency and environmental stewardship.

Goal: Academic Achievement & Growth

Our Continuous Improvement Plan (CIP) targets specific growth in Literacy and Math.

- Data-Driven Progress: By using research-based curricula and assessments, we are identifying student needs in real-time. We are proud that more students are meeting their individualized growth targets, moving us closer to our goal of 100% of students reaching their expected annual growth.

2026–2027 Budget Proposal: Investing in Our Promise

We strive to meet the unique needs of all students while remaining deeply committed to being fiscally responsible to our taxpayers. The proposed SU budget increase of 5.69% is primarily driven by:

- Fixed Cost Increases: Significant rises in health insurance premiums and Special Education costs. Student needs can change year-to-year (and sometimes mid-year), and meeting **Individualized Education Program (IEP)** requirements can require additional staffing, supports, and specialized services.
- Grant Sustainability: We continue to utilize Consolidated Federal Grants (Title I, II, & IV) to provide critical interventions for our most vulnerable students. However, we have serious concerns regarding the future availability and awarding of these grants, requiring us to plan for long-term sustainability.
- Act 73 Implementation: As state legislators discuss the implementation of Act 73, we must stay vigilant. We are committed to continuously evaluating the educational effectiveness for all students and advocating for a system that maintains high standards while addressing Vermont's changing funding landscape.

Join the Conversation

Our Strategic Plan is a roadmap to ensure every student reaches their full potential. We invite you to be part of this journey. Our current Strategic Plan takes us through the end of next school year. We will plan to bring stakeholder groups together, possibly starting this Spring to begin developing our Strategic Plan for the next five years. Together, we are building a union that is efficient, equitable, and dedicated to our students' success.

For more details on our Strategic Plan and Continuous Improvement goals, please visit wnesu.org.

Frequently Asked Questions (FAQ)

Q: What is the main reason for the 5.69% SU budget increase?

A: The majority of the increase is "non-discretionary," meaning it is tied to rising health insurance premiums and the increasing costs of providing legally mandated Special Education services. We are working to absorb as many costs as possible through operational efficiencies.

Q: How does the Strategic Plan influence the budget?

A: Every dollar is tied to our goals of Academic Achievement, Engagement, and Equity. For example, our investments in facility safety and modern science labs directly support the "Safe and Healthy Schools" pillar of our plan.

Q: What is Act 73 and how will it affect my taxes?

A: Act 73 is a state law intended to move Vermont toward a new "foundation formula" for funding and potentially larger school districts. While the full financial transition is targeted for 2028-2029, the state is currently in a "study and design" phase. We are monitoring these discussions closely to ensure our local voice is heard.

Q: Are my federal tax dollars still helping the district?

A: Yes. We currently use Title I, II, and IV funds for literacy intervention, professional development, and to promote safe and healthy schools. However, because federal funding levels are uncertain, we are being proactive in our budget planning to ensure these vital services are not suddenly lost.

Cooperation



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 318 students who qualify for special education and/or related aids and services, approximately 32% of our total student population. We are continuing to work 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. The Student Service Department is working collaboratively with our other departments to strengthen our multi-tiered systems of support (MTSS). This year, we are specifically working on our MTSS procedures to have a clearly outlined process for identifying students in need of additional academic and/or behavioral support and our process for the identification of students with a specific learning disability.

WNESU employs a director and a secondary coordinator of student services, a school psychologist, 24 special education teachers, 4 speech and language pathologists (SLPs), 1 SLP assistant, an occupational therapist (OT), 2 certified occupational therapy assistants (COTAs), 3 mental health clinicians, a part time physical therapist (PT), 47 paraprofessionals and 11 contracted behavioral interventionist to serve students ages 3-21 with an individualized education plan (IEP) attending school in our supervisory union.

Every year, each local education agency receives an annual special education determination. Last year's rating was based on data from the 22-23 SY and WNESU received a determination of "Meets Requirements." In anticipation for the release of this year's report, we continue to focus on 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 areas of reading and math.

We continue to be a recipient of a grant called Pathways to Partnerships, awarded through the Vermont Agency of Education. The focus of this grant program over the next three years at the high school is to support students with disabilities to successfully transition to adulthood and achieve competitive integrated employment. We continue to work towards supporting students with self-advocacy workshops, employment readiness and career counseling workshops, opportunities for job shadows, worksite tours and summer employment and internships as well as planning support for parents and teachers. Over the summer we hosted a regional transition services workshop for

high school special education teachers, related service providers and leaders in the field of special education.

For the 25-26 school year, professional development for special educators has primarily been focused on supporting students with anxiety, federal and state compliance training and the implementation of new and existing specialized education tools and curriculum. Last summer we offered a catalog of professional development opportunities to our student services team and we plan to continue offering personalized learning opportunities this summer as well. For the first half of the year, paraprofessionals received training from Board Certified Behavior Analysts and are currently engaged in online personalized learning opportunities for the remainder of the year.

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

January 2026

The 2025–2026 school year marks the 23rd year of the Early Education Center providing high-quality early care and education to WNESU’s youngest learners. WNESU has supported public preschool for many years, well before the Universal Prekindergarten law (UPK, Act 166) made access to high quality early education an entitlement for all three-, four-, and five-year-olds not enrolled in kindergarten.

Currently, we operate two classrooms at Central Elementary School and one at Westminster Center School, serving a total of 38 WNESU students at our public sites. An additional 68 children access prekindergarten through private programs across Windham and Windsor counties, with UPK tuition paid by the WNESU school district.

Each school day at the Early Education Center is filled with enriching experiences, including music, movement, art, storytelling, emergent literacy and math activities, daily circle time, outdoor play, and STEM explorations. Students also access the elementary school they are housed in for lunch, some specials, and age-appropriate all-school events.

Our program is grounded in data-informed practices and a deep understanding of child development. This approach guides curriculum planning and ensures that children’s developmental goals are addressed in alignment with the Vermont Early Learning Standards, preparing them to enter kindergarten with confidence and enthusiasm.

This year, we began charging a modest tuition fee to families, enabling the program to access childcare subsidy funds made available through Act 76. The resulting revenue has been substantial and has helped sustain the high-quality care and education we have provided since 2002.

We are grateful to the communities of Athens, Grafton, Rockingham, and Westminster for their continued support of our classrooms and, most importantly, our students.

Respectfully submitted,

Jennifer A. Keenan
Teaching Principal



Notes:

School/Grade	Full/PartTime	K	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
RVTC											1	3	34	25	63
WRCC													7	8	15
SPRINGFIELD SCHOOL CHOICE													1		1
BRATTLEBORO SCHOOL STATE PLACED														1	1
PUTNEY SCHOOL CHOICE										1		1	2	1	5
CHESTER SCHOOL CHOICE															0
WEATHERSFIELD TUITION IN - BFUHS												1			1
BELLOWS FALL UNION HIGH SCHOOL DISTRICT U27 ATHENS											6	3	2	6	17
BELLOWS FALL UNION HIGH SCHOOL DISTRICT U27 GRAFTON											1	1	2	2	6
BELLOWS FALL UNION HIGH SCHOOL DISTRICT U27 ROCKINGHAM											50	35	43	45	173
BELLOWS FALL UNION HIGH SCHOOL DISTRICT U27 WESTMINSTER	2 part/time HS										22	22	19	18	81
BELLOWS FALLS MIDDLE SCHOOL ATHENS								1		2					3
BELLOWS FALLS MIDDLE SCHOOL GRAFTON									1						1
BELLOWS FALLS MIDDLE SCHOOL ROCKINGHAM							31	46	38	66					181
BELLOWS FALLS MIDDLE SCHOOL WESTMINSTER							1		17	16					34
GRAFTON ELEMENTARY SCHOOL ATHENS		2	2	3	2	1		2							12
GRAFTON ELEMENTARY SCHOOL GRAFTON		2	1	3	1	1	6	2							16
GRAFTON ELEMENTARY SCHOOL WESTMINSTER				1				1							2
GRAFTON -PARENT PAID VIA LONDONDERRY DISTRICT			1					1							2
SAXTONS RIVER ELEMENTARY SCHOOL		16	11	18	16	15									76
CENTRAL ELEMENTARY SCHOOL		15	25	30	30	31									131
CENTRAL ELEMENTARY SCHOOL GRAFTON		1													1
CENTRAL ELEMENTARY SCHOOL WESTMINSTER			1												1
WESTMINSTER ELEMENTARY SCHOOL		21	22	12	21	17	15	11							119
WESTMINSTER ELEMENTARY SCHOOL ATHENS							1								1
WESTMINSTER ELEMENTARY SCHOOL ROCKINGHAM			1	1			1								3
COMMUNITY PRESCHOOL ATHENS															0
COMMUNITY PRESCHOOL GRAFTON															0
COMMUNITY PRESCHOOL ROCKINGHAM															0
COMMUNITY PRESCHOOL WESTMINSTER															0
EE PARTICIPANTS ATHENS															0
EE PARTICIPANTS GRAFTON															0
EE PARTICIPANTS ROCKINGHAM															0
EE PARTICIPANTS WESTMINSTER															0
TOTAL PRESCHOOL STUDENT															0
TOTAL BY GRADE LEVEL		57	64	68	70	65	55	64	56	85	80	66	110	106	946
MINUS 7 PART-TIME															0
TOTAL WINDHAM NORTHEAST STUDENTS															0
TUITION STUDENTS															
GRAFTON- GREENMOUNTAIN UHS: ATHENS										1					1
GRAFTON- GREENMOUNTAIN UHS: GRAFTON									3	1					4
GRAFTON- THE GRAMMER SCHOOL: ATHENS										1					1
GRAFTON- THE GRAMMER SCHOOL: GRAFTON									1						1
GRAFTON- The EXPEDITIONARY SCHOOL at BLACK RIVER: GRAFTON									1	1					2
ROCKINGHAM - COMMUNITY SCHOOL HOUSE															0
ROCKINGHAM - CROTCHED MOUNTAIN															0
ROCKINGHAM - FOUNDATIONS															0
ROCKINGHAM - GRANITE HILL															0
ROCKINGHAM - GREENWOOD SCHOOL															0
ROCKINGHAM - KINDLE FARM						1									1
ROCKINGHAM - SWANSEA WOODS															0
ROCKINGHAM - VERMONT SCHOOL FOR GIRLS															0
WESTMINSTER- BRATT AREA MIDDLE SCHOOL										1					1
WESTMINSTER - HILLTOP MONTESSORI										1					1
WESTMINSTR - FOUNDATIONS				1											1
WESTMINSTER- KINDLE FARM															0
WESTMINSTER - PROIORITY PLACEMENT INC															0
WESTMINSTER- PUTNEY CENTRAL SCHOOL										1					1
WESTMINSTER - THE GRAMMER SCHOOL									5	3					8
WESTMINSTER - THE WILDER SCHOOL															0
OUT OF DISTRICT TOTALS		0	0	1	0	1	0	0	10	10	1	3	3	6	35
BFUHS SCHOOL CHOICE (NOT IN ENROLLMENT #)															
ROCKINGHAM											3	3	2	1	
WESTMINSTER												3		4	
ATHENS													1	1	
GRAFTON											1		1		

Windham Northeast Supervisory Union
 FY27 Comparative Budget Report
 General Fund (1001)

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Revenue				
Investment Earnings - Interest	0	71,788.98	50,000	30,000
SU Assessments - Regular	6,470,953	6,470,953.00	7,254,780	6,775,978
Refund of Prior Years Expenditure	0	30,131.26	0	0
Surplus Prior Year	0	0.00	0	315,756
Misc. Other Local Revenue	0	89,164.36	0	0
State Aid For Transportation	350,000	335,555.00	350,000	335,555
Special Ed. Reimbursments - Intensive	2,987,000	2,986,526.00	2,705,412	2,480,637
Special Ed Reimb - Extraordina	357,000	784,032.69	357,000	1,308,484
State Placed Students Spec. Edu. LEA Reimbursme	0	41,644.82	0	0
Technical Ed. - Transportation	16,000	48,671.28	16,000	97,902
Revenue : Indirect Costs	0	29,353.69	0	0
Inter-fund Transfers	0	6,951.20	0	0
Total Revenue	10,180,953	10,894,772.28	10,733,192	11,344,311

CENTRAL OFFICE
Expenditures

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Direct Instruction - Substitutes				
Substitutes	0	24,900.00	0	0
FICA	0	1,904.85	0	0
Childcare Tax	0	101.52	0	0
<i>Total Direct Instruction - BF Middle</i>	<i>0</i>	<i>26,906.37</i>	<i>0</i>	<i>0</i>
Substitutes	0	8,460.00	0	0
FICA	0	647.19	0	0
Childcare Tax	0	31.69	0	0
<i>Total Direct Instruction - BFUHS</i>	<i>0</i>	<i>9,138.88</i>	<i>0</i>	<i>0</i>
Substitutes	0	(29,280.00)	0	0
FICA	0	151.47	0	0
Childcare Tax	0	6.74	0	0
<i>Total Direct Instruction - Athens/Grafton</i>	<i>0</i>	<i>(29,121.79)</i>	<i>0</i>	<i>0</i>
Substitutes	0	8,580.00	0	0
FICA	0	656.37	0	0
Childcare Tax	0	36.05	0	0
<i>Total Direct Instruction - Central Elementary</i>	<i>0</i>	<i>9,272.42</i>	<i>0</i>	<i>0</i>
Substitutes	0	4,920.00	0	0
FICA	0	376.38	0	0
Childcare Tax	0	22.36	0	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Direct Instruction - Saxtons River</i>	0	5,318.74	0	0
Substitutes	0	1,980.00	0	0
FICA	0	(2,239.92)	0	0
Childcare Tax	0	(94.03)	0	0
<i>Total Direct Instruction - Westminster</i>	0	(353.95)	0	0
TOTAL ELEMENTARY	0	21,160.67	0	0
Direct Instruction				
Substitutes	0	120.00	0	0
FICA	0	9.18	0	0
Childcare Tax	0	0.40	0	0
Tuition Reimbursement	0	199.20	30,000	0
Travel	0	56.35	0	0
General Supplies	0	0.00	5,000	0
<i>Total Direct Instruction</i>	0	385.13	35,000	0
Health Services				
Clerical Salaries	4,445	3,416.59	3,920	4,601
FICA	300	261.37	300	352
Childcare Tax	13	11.28	13	5
VMERS	0	0.00	0	334
Unemployment Comp	0	0.00	0	35
Workers Comp	4	4.00	4	64
Dental Insurance	0	0.00	36	0
Life Insurance	36	0.00	0	0
Long Term Disability	300	0.00	300	0
General Supplies	2,100	0.00	2,100	0
<i>Total Health Services</i>	7,198	3,693.24	6,673	5,391
Psychological Services				
Technical and Professional Salaries	0	0.00	145,403	79,767
Health Insurance	0	0.00	30,896	12,677
HRA	0	0.00	0	1,900
FICA	0	0.00	11,124	6,102
Childcare Tax	0	0.00	479	88
VMERS	0	0.00	0	5,783
Unemployment Comp	0	0.00	0	61
Workers Comp	0	0.00	145	1,080
Dental Insurance	0	0.00	600	350
Life Insurance	0	0.00	0	19
Long Term Disability	0	0.00	448	203
<i>Total Psych Services</i>	0	0.00	189,095	108,030
Instruction and Curriculum				
Teacher Salaries	0	0.00	60,353	49,680
Administration Salaries	213,725	214,255.75	223,100	120,785
Teacher Stipends	0	0.00	0	26,500

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Health Insurance	65,616	56,785.52	84,297	47,022
HRA	0	0.00	0	6,000
FICA	17,880	15,484.42	21,684	15,068
Childcare Tax	771	579.54	935	217
Retirement	0	5,050.42	0	0
VSTRS - OPEB	0	3,084.00	0	0
Tuition Reimbursement	20,000	12,548.80	0	7,000
Unemployment Comp	0	0.00	0	183
Workers Comp	233	246.00	284	2,664
Dental Insurance	0	699.84	901	700
Life Insurance	0	0.00	0	38
Long Term Disability	569	438.44	722	500
Professional Educational Services	48,500	28,927.15	98,100	40,000
Travel	5,500	3,710.76	5,500	3,896
General Supplies	5,000	3,209.09	5,000	3,370
Supplies - Technology Related	0	0.00	0	40,000
Gasoline	5,000	0.00	5,000	0
Dues & Fees	0	0.00	24,000	2,500
<i>Total Instruction & Curriculum</i>	<i>382,794</i>	<i>345,019.73</i>	<i>529,876</i>	<i>366,123</i>

Technology for Instruction

Administration Salaries	185,555	185,554.50	189,266	198,579
Clerical Salaries	47,425	57,401.07	58,374	62,785
Health Insurance	57,488	57,747.92	75,622	59,477
HSA	0	0.00	0	1,900
HRA	0	0.00	0	5,900
FICA	17,823	17,246.02	18,945	19,994
Childcare Tax	770	695.46	818	277
VMERS	16,309	16,151.71	17,954	18,224
Tuition Reimbursement	3,000	2,500.00	3,000	0
Unemployment Comp	0	0.00	0	183
Workers Comp	232	238.00	248	3,536
Dental Insurance	1,011	835.38	1,031	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	671	482.97	735	639
Other Technical Services	30,000	9,518.70	8,500	20,230
Technology-Related Repairs & Maintenance	5,500	1,749.84	5,500	4,500
Rentals of Computers & Related Equipment	0	0.00	0	39,000
Insurance	7,755	6,625.00	8,150	1,228
Communications	8,400	4,405.02	6,300	6,700
Travel	9,500	5,465.03	9,500	9,500
General Supplies	77,700	90,071.12	68,000	1,250
Supplies - Technology Related	0	0.00	0	173,942
Technology Software	73,555	71,943.72	81,000	0
Other Equipment	39,000	38,994.75	39,000	0
Dues & Fees	0	410.00	0	2,700
<i>Total Technology for Instruction</i>	<i>581,694</i>	<i>568,036.21</i>	<i>591,943</i>	<i>631,651</i>

Board of Education

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Other Salaries	1,800	1,050.00	1,800	1,800
FICA	0	74.82	138	138
Childcare Tax	0	3.01	0	0
VMERS	0	73.39	0	0
Professional Educational Services	54,000	86,758.87	7,500	7,500
Insurance	21,233	20,210.00	20,210	11,128
Advertising	2,000	82.50	3,000	1,000
General Supplies	0	466.90	0	490
Technology Software	0	0.00	7,500	7,500
Dues & Fees	0	4,833.33	8,000	5,075
<i>Total Board of Education</i>	<i>79,033</i>	<i>113,552.82</i>	<i>48,148</i>	<i>34,631</i>

Audit

Auditing Services	0	0.00	25,000	40,000
<i>Total Audit</i>	<i>0</i>	<i>0.00</i>	<i>25,000</i>	<i>40,000</i>

Legal Services

Other Professional Services	0	0.00	18,500	40,000
<i>Total Legal Services</i>	<i>0</i>	<i>0.00</i>	<i>18,500</i>	<i>40,000</i>

Office of the Superintendent

Administration Salaries	166,215	161,076.66	166,174	173,555
Clerical Salaries	154,363	146,921.72	81,871	85,567
Health Insurance	85,266	93,988.84	79,547	68,364
HRA	0	0.00	0	8,000
FICA	24,523	21,613.94	18,975	19,823
Childcare Tax	1,059	862.93	818	285
VSTRS - OPEB	0	1,542.00	0	0
VMERS	10,806	10,208.71	5,936	6,204
Tuition Reimbursement	4,500	7,260.46	16,000	0
Unemployment Comp	5,000	8,607.10	3,000	122
Workers Comp	320	274.00	248	3,504
Dental Insurance	1,050	952.90	720	700
Life Insurance	0	0.00	0	38
Long Term Disability	973	633.09	722	658
Professional Educational Services	3,400	4,879.40	3,400	15,000
Non-Technology Repairs and Maintenance	0	98.58	0	0
Rentals & Copier	6,000	6,359.85	6,000	6,678
Communication	9,600	2,677.33	7,000	2,811
Travel	1,500	6,175.22	2,500	6,484
General Supplies	3,000	12,818.31	10,000	13,459
Gasoline	0	105.72	0	0
Dues & Fees	5,000	30,918.65	7,000	7,000
<i>Total Office of the Superintendent</i>	<i>482,575</i>	<i>517,975.41</i>	<i>409,911</i>	<i>418,252</i>

Fiscal Services

Administration Salaries	111,395	125,957.77	132,600	141,278
Technical and Professional Salaries	273,514	293,218.94	405,394	376,883
Health Insurance	48,722	82,251.26	106,937	107,726

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
HRA	0	0.00	0	9,900
FICA	29,360	30,619.54	41,156	39,639
Childcare Tax	1,271	11,675.01	1,775	570
VMERS	26,865	28,955.42	39,005	37,567
Tuition Reimbursement	0	2,700.00	1,500	0
Unemployment Comp	0	0.00	0	366
Workers Comp	383	536.00	539	7,008
Dental Insurance	1,225	753.00	1,800	1,400
Life Insurance	0	0.00	0	114
Long Term Disability	1,145	834.27	1,618	1,316
Other Professional Services	72,000	69,796.43	34,300	22,189
Travel	3,000	213.06	1,000	224
General Supplies	4,300	6,517.01	12,300	6,843
Furniture & Fixtures	0	8,175.38	0	8,584
Technology Software	0	0.00	21,000	51,098
Other Equipment	4,026	0.00	4,026	0
Dues & Fees	1,125	500.00	1,125	525
Prior Year Expenditure/Expense Adjustment	0	59.48	0	0
Bank Penalties and Fees	0	370.37	0	0
<i>Total Fiscal Services</i>	<i>578,331</i>	<i>663,132.94</i>	<i>806,075</i>	<i>813,230</i>

Operation of Buildings

Cleaning Services	7,500	8,640.00	8,000	9,072
Snow Removal	1,500	2,987.50	1,500	3,137
Trash & Recycling	3,600	3,008.00	3,600	3,158
Building Rental	53,107	55,718.11	54,925	58,504
Insurance	2,751	2,948.00	2,948	13,804
Communications	15,330	7,969.04	9,000	8,367
General Supplies	3,000	594.13	3,000	624
Electricity	5,000	5,990.47	6,000	6,290
Heating Oil	4,500	2,907.82	3,000	3,053
Other Equipment	0	0.00	0	5,000
<i>Total Operation of Buildings</i>	<i>96,288</i>	<i>90,763.07</i>	<i>91,973</i>	<i>111,009</i>

Transportation

Non-Clerical Generalist Salaries	561,040	361,522.26	495,722	365,204
Health Insurance	160,360	100,261.98	153,728	146,495
HRA	0	0.00	0	17,500
FICA	42,919	25,803.81	37,923	27,938
Childcare Tax	1,854	1,099.77	1,638	406
VMERS	39,269	3,072.88	35,940	3,117
Unemployment Comp	0	7,399.97	0	976
Workers Comp	44,888	39,144.00	39,656	4,940
Dental Insurance	2,488	1,986.56	2,799	3,500
Life Insurance	0	0.00	0	90
Long Term Disability	1,707	935.00	1,509	929
Employee Training	0	0.00	1,700	1,700
Non-Technology Repairs & Maintenance	83,000	79,790.54	83,900	83,780
Rentals of Land and Buildings	0	9,671.61	0	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Rentals of Equipment & Vehicles	167,082	139,235.00	167,082	146,197
Student Transportation Purchased from Other Sou	2,600	2,391.44	0	2,511
Insurance	10,057	17,826.00	17,826	4,452
Communications	1,500	12,000.86	12,000	12,601
Travel	0	212.86	0	0
General Supplies	25,000	4,817.59	5,000	5,058
Gasoline	26,000	19,517.23	26,000	20,493
Diesel Fuel	57,603	49,263.50	57,603	51,727
Other Equipment	20,000	0.00	0	50,000
Dues and Fees	0	3,436.96	0	3,609
<i>Total Transportation</i>	<i>1,247,367</i>	<i>879,389.82</i>	<i>1,140,026</i>	<i>953,223</i>

Family Engagement

Administration Salaries	0	0.00	0	112,389
Health Insurance	0	0.00	0	23,809
HRA	0	0.00	0	4,000
FICA	0	0.00	0	8,598
Childcare Tax	0	0.00	0	124
Tuition Reimbursement	0	0.00	0	8,000
Unemployment Comp	0	0.00	0	61
Workers Comp	0	0.00	0	1,520
Dental Insurance	0	0.00	0	700
Life Insurance	0	0.00	0	57
Long Term Disability	0	0.00	0	285
Professional Educational Services	0	0.00	0	15,000
Travel	0	0.00	0	3,000
General Supplies	0	0.00	0	2,500
Supplies - Technology Related	0	0.00	0	25,000
Dues & Fees	0	0.00	0	1,500
<i>Total Family Engagement</i>	<i>0</i>	<i>0.00</i>	<i>0</i>	<i>206,543</i>

Adjustment to Prior Year

Prior Year Expenditure/Expense Adjustment	0	809,842.82	0	0
<i>Total Adjustment to Prior Year</i>	<i>0</i>	<i>809,842.82</i>	<i>0</i>	<i>0</i>

Fund Transfers

Transfer to Food Service	200,000	0.00	200,000	0
Fund Transfer Out - Other	6,807,000	18,613.28	0	0
<i>Total Fund Transfers</i>	<i>7,007,000</i>	<i>18,613.28</i>	<i>200,000</i>	<i>0</i>

Direct Instruction - ELL

Teacher Salaries	16,174	30,483.05	84,551	86,242
FICA	1,237	2,325.17	6,468	6,598
Childcare Tax	53	93.93	279	95
Unemployment Comp	0	0.00	0	61
Workers Comp	16	0.00	85	1,168
Dental Insurance	0	138.92	0	0
Life Insurance	0	0.00	0	19
Long Term Disability	67	60.77	241	219

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Contracted Service, ELL Interpreting services	0	1,290.38	0	1,355
<i>Total Direct Instruction</i>	<i>17,547</i>	<i>34,392.22</i>	<i>91,624</i>	<i>95,757</i>

TOTAL CENTRAL OFFICE	10,479,827	4,065,957.36	4,183,844	3,823,840
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Special Education

Direct Instruction

Teacher Salaries	1,382,917	1,203,379.93	1,287,030	1,517,752
Paraeducator Salaries	1,345,355	1,221,219.91	1,353,678	1,231,364
Substitute	61,000	106,440.00	80,000	111,762
Health Insurance	592,172	527,802.64	699,849	591,716
HRA	0	0.00	0	71,900
FICA	208,709	180,602.81	202,014	210,307
Childcare Tax	9,003	7,241.93	8,711	3,028
VSTRS - OPEB	29,075	64,072.29	40,000	67,276
VMERS	94,175	88,329.48	98,143	89,274
Tuition Reimbursement	15,000	9,202.00	15,000	9,662
Unemployment Comp	0	636.47	5,000	3,599
Workers Comp	13,949	22,331.00	13,705	37,172
Dental Insurance	15,417	12,412.76	15,417	14,700
Life Insurance	0	0.00	0	1,121
Long Term Disability	8,529	5,712.01	7,915	6,983
Professional Educational Services	40,000	387,417.79	40,000	30,000
Tuition to VT Private	800,000	1,168,791.34	800,000	1,358,726
Travel	4,000	32,806.07	4,000	4,000
Special Ed Excess Cost	20,000	0.00	20,000	0
General Supplies	15,000	13,288.66	15,000	13,953
Books & Periodicals	2,100	0.00	2,100	0
Technology Software	0	0.00	21,000	0
<i>Total Direct Instruction</i>	<i>4,656,401</i>	<i>5,051,687.09</i>	<i>4,728,562</i>	<i>5,374,295</i>

Psychological Services

Technical and Professional Salaries	412,394	421,034.90	268,102	263,515
Health Insurance	103,949	89,940.52	68,889	82,735
HRA	0	0.00	0	12,000
FICA	31,547	29,810.73	20,509	20,159
Childcare Tax	1,361	1,195.43	885	290
VMERS	28,869	27,311.48	19,437	19,105
Unemployment Comp	0	0.00	0	183
Workers Comp	413	416.00	268	3,564
Dental Insurance	2,400	1,474.86	1,500	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	1,311	903.31	838	669
Professional Educational Services	50,000	309,514.50	100,000	300,000
Communications	500	0.00	500	0
Travel	700	378.16	700	397
General Supplies	5,100	3,406.94	5,100	3,577
Technology Software	0	0.00	10,000	0
<i>Total Psychological Services</i>	<i>638,544</i>	<i>885,386.83</i>	<i>496,728</i>	<i>707,301</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Speech Pathology				
Teacher Salaries	206,474	242,241.34	236,210	240,933
Administrative Salaries	6,640	0.00	111,629	0
Technical and Professional Salaries	92,322	74,239.25	118,618	47,029
Health Insurance	121,743	88,238.97	26,609	80,874
HRA	0	0.00	0	7,800
FICA	23,365	22,219.01	1,147	22,029
Childcare Tax	1,007	868.19	0	318
VSTRS - OPEB	0	1,542.00	0	0
VMERS	6,463	5,172.18	8,093	0
Tuition Reimbursement	0	3,448.00	0	0
Unemployment Comp	0	0.00	0	244
Workers Comp	305	295.00	349	3,892
Dental Insurance	2,053	1,681.82	1,948	1,400
Life Insurance	0	0.00	0	76
Long Term Disability	959	766.86	1,042	731
Professional Educational Services	4,000	106,110.09	4,000	111,416
Travel	3,000	2,130.85	3,000	2,237
General Supplies	5,000	3,270.26	5,000	3,434
Dues & Fees	1,100	851.00	1,100	894
<i>Total Speech Services</i>	<i>474,431</i>	<i>553,074.82</i>	<i>518,745</i>	<i>523,307</i>
Occupational Therapy				
Technical and Professional Salaries	161,200	158,923.04	161,487	114,689
Health Insurance	41,646	47,548.96	45,966	25,809
HRA	0	0.00	0	4,000
FICA	12,332	10,971.87	12,354	8,774
Childcare Tax	532	437.91	533	127
VMERS	11,284	11,078.43	11,708	8,315
Unemployment Comp	0	0.00	0	122
Workers Comp	162	161.00	162	1,552
Dental Insurance	600	931.50	900	1,050
Life Insurance	0	0.00	0	57
Long Term Disability	489	399.00	490	291
Travel	3,400	1,523.83	3,400	1,600
General Supplies	5,000	3,087.43	5,000	3,242
Dues & Fees	250	113.57	250	119
<i>Total Occupational Services</i>	<i>236,895</i>	<i>235,176.54</i>	<i>242,250</i>	<i>169,747</i>
Physical Therapy				
Professional Educational Services	40,000	24,508.00	40,000	25,733
Travel	3,000	2,698.89	3,000	2,834
General Supplies	100	0.00	100	0
<i>Total Physical Therapy</i>	<i>43,100</i>	<i>27,206.89</i>	<i>43,100</i>	<i>28,567</i>
Other Support Services - Admin				
Administrative Salaries	104,256	108,938.46	122,400	129,168
Clerical Salaries	184,989	183,066.42	186,726	194,211
Health Insurance	93,221	115,118.86	136,678	130,529

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
HRA	0	0.00	0	13,900
FICA	22,128	19,776.88	23,648	24,738
Childcare Tax	954	788.02	1,020	355
VMERS	12,948	12,691.33	13,537	14,080
Tuition Reimbursement	3,072	570.00	3,072	0
Unemployment Comp	0	0.00	0	305
Workers Comp	288	298.00	308	4,372
Dental Insurance	1,672	1,512.36	1,702	1,750
Life Insurance	0	0.00	0	95
Long Term Disability	853	640.36	904	822
Professional Educational Services	4,000	0.00	4,000	0
Insurance	14,147	11,868.00	11,868	13,460
Communications	400	0.00	400	0
Travel	3,000	142.04	3,000	1,000
General Supplies	8,500	1,869.80	8,500	2,000
Dues and Fees	0	1,250.00	2,200	1,313
<i>Total Other Support Services - Admin</i>	<i>454,428</i>	<i>458,530.53</i>	<i>519,963</i>	<i>532,098</i>
Transportation				
Non-Clerical Generalist Salaries	0	106,527.86	0	111,854
Health Insurance	0	29,990.40	0	31,490
FICA	0	7,452.46	0	7,825
Childcare Tax	0	280.42	0	294
VMERS	0	2,709.02	0	2,844
Dental Insurance	0	517.60	0	543
Long Term Disability	0	269.44	0	283
Student Transportation Purchased from Other Sou	0	0.00	0	30,000
Gasoline	0	21.82	0	23
<i>Total Transportation</i>	<i>0</i>	<i>147,769.02</i>	<i>0</i>	<i>185,156</i>
TOTAL SPECIAL EDUCATION				
	<i>6,503,799</i>	<i>7,358,831.72</i>	<i>6,549,348</i>	<i>7,520,471</i>
TOTAL EXPENDITURES				
	16,983,626	11,424,789.08	10,733,192	11,344,311

Windham Northeast S.U.
FY27 General Fund Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
Investment Earnings - Interest	0	71,788.98	50,000	30,000	(20,000)
SU Assessments - Regular	6,470,953	6,470,953.00	7,254,780	6,775,978	(478,802)
Refund of Prior Years Expenditure	0	30,131.26	0	0	0
Surplus Prior Year Revenue	0	0.00	0	315,756	0
Misc. Other Local Revenue	0	89,164.36	0	0	0
State Aid For Transportation	350,000	335,555.00	350,000	335,555	(14,445)
Special Ed. Reimbursements - Intensive	2,987,000	2,986,526.00	2,705,412	2,480,637	(224,776)
Special Ed Reimb - Extraordina	357,000	784,032.69	357,000	1,308,484	951,484
State Placed Students Spec. Edu. LEA Reimbt	0	41,644.82	0	0	0
Technical Ed. - Transportation	16,000	48,671.28	16,000	97,902	81,902
Revenue : Indirect Costs	0	29,353.69	0	0	0
Inter-fund Transfers	0	6,951.20	0	0	0
TOTAL REVENUE	10,180,953	10,894,772.28	10,733,192	11,344,311	295,363

EXPENDITURES

Central Office

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction - Substitutes	0	21,160.67	0	0	0
Direct Instruction	0	385.13	35,000	0	(35,000)
Health Services	7,198	3,693.24	6,673	5,391	(1,282)
Psychological Services	0	0.00	189,095	108,030	(81,065)
Instruction and Curriculum	382,794	345,019.73	529,876	366,123	(163,753)
Technology for Instruction	581,694	568,036.21	591,943	631,651	39,708
Board of Education	79,033	113,552.82	48,148	34,631	(13,517)
Audit	0	0.00	25,000	40,000	15,000
Legal Services	0	0.00	18,500	40,000	21,500
Office of the Superintendent	482,575	517,975.41	409,911	418,252	8,341
Fiscal Services	578,331	663,132.94	806,075	813,230	7,155
Operation of Buildings	96,288	90,763.07	91,973	111,009	19,036
Family Engagement	0	0.00	0	206,543	206,543
Transportation	1,247,367	879,389.82	1,140,026	953,223	(186,803)
Adjustment to Prior Year	0	809,842.82	0	0	0
Fund Transfers	7,007,000	18,613.28	200,000	0	(200,000)
Direct Instruction - ELL	17,547	34,392.22	91,624	95,757	4,133
Total Central Office	10,479,827	4,065,957.36	4,183,844	3,823,840	(360,004)

Special Education

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	4,656,401	5,051,687.09	4,728,562	5,374,295	645,733
Psychological Services	638,544	885,386.83	496,728	707,301	210,573
Speech Pathology	474,431	553,074.82	518,745	523,307	4,562
Occupational Therapy	236,895	235,176.54	242,250	169,747	(72,503)
Physical Therapy	43,100	27,206.89	43,100	28,567	(14,533)
Other Support Services - Admin	454,428	458,530.53	519,963	532,098	12,135
Transportation	0	147,769.02	0	185,156	185,156
Total Special Ed	6,503,799	7,358,831.72	6,549,348	7,520,471	971,123

TOTAL EXPENDITURES	16,983,626	11,424,789.08	10,733,192	11,344,311	611,119
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Windham Northeast Supervisory Union
FY27 Budget All Funds

<i>Local Revenues</i>	<i>Funds</i>	<i>Projected Revenue</i>	<i>Total</i>
Central Office - Assessment		3,044,627.00	
Special Education Assessment	1001	3,731,351.00	6,775,978.00
Early Childhood Assessment	1003	370,883.00	370,883.00
Food Service Assessment	6001, 6002	399,994.00	399,994.00
Other Local	1001, 1003, 6001	795,648.00	<u>795,648.00</u>
<i>Total local</i>			8,342,503.00

<i>State & Federal Revenues</i>	<i>Funds</i>	<i>Projected Revenue</i>	<i>Fund Total</i>
State Grants Regular Ed		623,697.00	
State Grants Special Ed	1001	3,896,979.00	4,520,676.00
IDEIA - B	2101	516,425.00	516,425.00
IDEIA - B Preschool	2102	156,418.00	156,418.00
State Food Grants		76,342.00	
Federal Food Grants	6001, 6002	1,405,081.00	1,481,423.00
Consolidated Federal Grants	2106, 2122, 2125	1,568,032.00	<u>1,568,032.00</u>
<i>Total State & Federal</i>			8,242,974.00

TOTAL REVENUES	16,585,477.00
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<i>Program / Grants</i>	<i>Funds</i>	<i>Projected Expenditures</i>	<i>Fund Total</i>
Central Services	1001	3,823,840.00	3,823,840.00
Special Education	1001, 2102	8,036,897.00	8,036,897.00
Early Childhood	1003, 2101	844,875.00	844,875.00
Food Program	6001	2,311,833.00	2,311,833.00
Consolidated Federal Grants	2106, 2122, 2125	1,568,032.00	1,568,032.00

TOTAL EXPENDITURES	16,585,477.00
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Windham Northeast S.U.
 FY27 Early Childhood Program Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
State of Vermont Childcare Tax Payment	0	0.00	260,000	190,240	(69,760)
Tuition - Pre-k Students	0	0.00	150,000	19,476	(130,524)
Special Ed. - Early Childhood Special Ed	89,000	102,000.00	89,000	107,858	18,858
Inter-Fund Transfers - Medicaid IEP	0	0.00	150,000	150,000	0
SU Assessments - Regular	183,250	186,250.00	292,022	370,883	78,861
Medicaid IEP Reimbursement	672,124	646,213.00	0	0	0
TOTAL REVENUE	944,374	934,463.00	941,022	838,457	(102,565)

EXPENDITURES					
Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction - Regular Education	451,270	453,120.69	442,241	454,848	12,607
Office of the Principal	218,039	121,987.45	218,529	142,068	(76,461)
Direct Instruction Special Education	275,065	175,402.03	280,252	241,541	(38,711)
Total Central Office	944,374	750,510.17	941,022	838,457	(102,565)
TOTAL EXPENDITURES	944,374	750,510.17	941,022	838,457	(102,565)

-10.90%

Windham Northeast S.U.
FY27 Food Program Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
Food Service - Sales to Adults	24,610	21,737.50	26,953	22,824	(4,129)
Food Service - Other Local	8,367	7,390.50	9,164	7,760	(1,404)
Food Service - Functions	387,430	342,204.40	424,311	359,315	(64,996)
SU Assessments - Regular	0	0.00	0	399,944	399,944
Refund of Prior Years Expenditure	27,067	23,907.11	29,643	25,102	(4,541)
Misc. Other Local Revenue	16,621	14,681.02	18,203	15,415	(2,788)
School Lunch Match	6,555	5,789.87	7,179	6,079	(1,100)
Child Nutrition - Breakfast	2,724	2,405.66	2,983	2,526	(457)
Universal Meals	33,489	29,579.71	36,677	31,059	(5,618)
Local Foods Incentive Grants	33,577	29,657.75	36,774	31,141	(5,633)
School Lunch	568,797	502,400.35	622,943	527,520	(95,423)
School Breakfast / Start Up	308,434	272,429.69	337,795	286,051	(51,744)
Cash In Lieu of Commodities	2,839	2,507.40	3,109	2,633	(476)
Child Care and Adult Nutrition	41,919	37,025.94	45,910	38,877	(7,033)
Other Transfers - FFV Grant	96,231	84,997.51	105,391	0	(105,391)
Other Transfers - Assessments	200,000	200,000.00	200,000	0	(200,000)
Child Nutrition - Summer Food Service	8,497	8,125.29	5,537	5,537	0
Summer Food Service Program	747,127	714,424.31	486,932	550,000	63,068
TOTAL REVENUE	2,514,284	2,299,264.01	2,399,504	2,311,783	(87,721)

EXPENDITURES					
Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
School Year Food Operations	1,888,317	1,667,889.45	1,907,034	1,670,131	(236,903)
Summer Program Operations	235,000	611,098.94	492,470	641,652	149,182
Total Central Office	2,123,317	2,278,988.39	2,399,504	2,311,783	(87,721)
TOTAL EXPENDITURES	2,123,317	2,278,988.39	2,399,504	2,311,783	(87,721)



To The Members of The WNESU and The Bellows Falls Union High School #27 Community:

I would like to begin this brief message to the greater WNESU community members, on behalf of the Bellows Falls Union High School Board of School Directors, by thanking you for reading this letter and for taking the time to review the materials that accompany this letter. I feel strongly that a well informed electorate makes for the best possible community outcomes. Additionally, I also feel that this packet, in its entirety, provides the most comprehensive overview of not just the “numbers” found in the proposed budget as approved by the school board, but also some supporting justification for the ways in which these funds will provide (1) a high quality education for our students, (2) a well maintained facility, (3) a highly trained and professional staff who genuinely care about the outcomes for all of our students.

As I venture into a very brief summary of the work of the BFUHS Budget Committee, it is important for me to address “the big picture.” In this case, it is always important to manage the budgeting process in a way that meets the hopes and needs of all of the stakeholders. I want to highlight here that, even though the overall expense budget is up by over 7%, this budget results in an overall reduction to the tax rate as it pertains to the high school budget. ***To reiterate: a vote for this budget provides vital support for an ever-improving high school AND it also results in a reduced tax rate, at least for the high school portion of the local tax rate.***

With the previous statements as the foundation for all of the available information in this packet, permit me to now address the details of the proposed BFUHS spending plan for FY27. As a member of the budget committee, I had a “front row seat” on the creation of this budget. Our goal was to strike the best balance between (1) the needs of the school, students and staff as they work to make BFUHS the best school possible and (2) the capacity of the community to support the various financial obligations and the requests for discretionary funds that are crucial for a school set on a path toward greatness. Some of the limitations that we encountered as we worked diligently on this budget included a large number of unavoidable financial obligations that immediately drove up the expense side of the budget. These included costs related to some recently completed (and in some cases, long overdue) facility projects. Much of the work that you may have seen on the BFUHS campus was completed using reserve funds for facility work, grants, donations, and insurance money. Whenever possible, we look to do this work without increasing the burden to the taxpayers. However, some of the larger projects, like the recently completed driveway and parking lot replacements, were funded by taxpayer approved loans. The interest and the annual payments on projects such as these have resulted in increases in the FY27 budget. Other increases that were beyond the control of the School Board’s budget committee included an overall increase of the assessment from the WNESU Office, partly due to a significant increase in the cost to provide Special Education Services and partly due to a “recalculation” of the formula used to distribute the overall costs of running the central office to the various schools within the district. A third obligatory increase to the expense side of the budget is the anticipated increase to health care benefit costs for staff members. When all of the “required” increases to the budget were tallied, the budget committee started the budget preparation process with an increase of approximately 5%.

From this starting point, we worked very hard to keep the discretionary portion of the budget to the lowest level possible, while still supporting important building based initiatives designed to keep the school progressing and growing in ways that will help our students become prepared for life after high school. One factor which helps us manage the burden to the taxpayers is the reserve fund created in prior years for funds to offset increases to budgets, such as the FY27 budget. Included in the revenue for this budget is over \$200,000 that has been set aside as taxpayer relief. This is part of the reason why a budget that shows an overall increase in spending can still result in a lower tax rate.

I will close this brief overview of the proposed FY27 by again thanking you and the entire WNESU community for the ongoing and overwhelming support of all of our local educational institutions. It is because of this support that we are able to serve all of our students, regardless of family resources or individual capabilities, in ways that lead to the type of community in which we can all lead productive and fulfilling lives.

GO TERRIERS!

Sincerely,

Christopher E. Hodsdon
Chairman, BFUHS Board of School Directors

Dear BFUHS Community:

A noteworthy accomplishment this year was the glowing report from our NEASC accreditation visit this past fall. The visiting NEASC team, composed of educational leaders from around New England, commended the school community for its exceptional dedication, resilience, and care that was evident in all aspects of our work over the past several years. Despite significant challenges—including disruptions to facilities, staffing shortages, and the loss of community members—staff have sustained a deeply supportive and inclusive environment for students and one another. NEASC praised the strength of the school’s academic program and professional culture. Staff collaboration and tireless work has resulted in important innovations to academic programs and important work remains underway to strengthen our curricular ties to the larger supervisory union and regional career and technical centers. Initiatives including co-teaching models, intervention blocks, interdisciplinary collaboration, and responsive curriculum revisions in ELA and math demonstrate a shared commitment to meeting diverse student needs.

The NEASC report also recognized meaningful improvements to facilities and resources that enhance safety, accessibility, and learning. Renovated science classrooms, an ADA-compliant theater, and well-maintained grounds benefit both students and the wider community. Over the past year the team has also completed significant renovations to our grounds, including work to our track, tennis courts, roof, driveway and completing our HVAC upgrade. We continue to work in close consultation with the State of Vermont to complete required PCB remediation work. The school was recently awarded a little over two million dollars to complete the next phase of remediation and work is well underway with an expected completion of September 2026.

On the extracurricular front, we are happy to relay many noteworthy accomplishments this year including two state championships (Football, Field hockey), a stellar season for our girl’s soccer team, and a strong performing arts program. During our mid-day “Terrier Time” students also now have access to a robust line-up of additional extracurricular opportunities that support additional opportunities for student leadership, community involvement, and the arts. As part of this work we had a robust student crew involved in outlining budget and curricular priorities for the community moving forward.

The BFUHS team remains grateful to the larger community for its ongoing support. We have received generous financial support from the Haver Foundation, Dascomb Foundation, River Charities, as well as tremendous ongoing support from our Booster Club.

Respectfully submitted,

Kelly O’Ryan

BFUHS Principal

BELLOWS FALLS UNION HIGH SCHOOL DISTRICT #27

ANNUAL SCHOOL MEETING

FEBRUARY 26, 2025

Present: Donald Capponcelli, Moderator; Andy Haas, Superintendent of Schools; Kelly O’Ryan, Principal; Kathleen Kelly, Clerk; Rob Weltz, Chairperson; June Streeter and Jamie Storrow Westminster board members; Priscilla Lambert, Kim Keefe, Chris Hodsden and Paul Obuchowski, Rockingham board members; Mary Howard Feder Grafton board member and community members.

The Moderator called the meeting to order at 7:00 p.m. and stated the meeting would be proceeding under Roberts Rules of Order and that every registered voter present has a vote.

Moderator Capponcelli read the warning and then asked the board to introduce themselves to the audience.

Warning

The legal voters of the Bellows Falls Union High School District are hereby warned to meet at the Bellows Falls Union High School in the Town of Westminster, VT on Wednesday, February 26, 2025, at 7:00 p.m. 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 their respective local polling places. **June Streeter made a correction as the Westminster residents do not vote at the Westminster Fire Station; they will vote at the Westminster Institute on Route 5.**

ARTICLE 1: To hear the reports of the Bellows Falls Union High School District officers and to act thereon. Chairperson Rob Weltz made the motion to accept the reports of the officers, seconded by Paul Obuchowski. David Lambert stated there were a couple of things missing in the Annual Report. First being a copy of last year’s meeting minutes and the report on Student Progress. Jason Terry had a question regarding dates provided in the report. After discussion, the motion passed unanimously with the corrections to the dates.

ARTICLE 2: To elect a Moderator for a one-year term beginning July 1, 2025. June Streeter nominated Don Capponcelli as Moderator, seconded by Paul Obuchowski. There being no other nominations, Rob Weltz moved to close the question and cast one vote for Don Capponcelli. This was seconded by Paul Obuchowski and the motion passed unanimously.

ARTICLE 3: To elect a District Clerk for a one-year term beginning July 1, 2025. Kim Keefe nominated Kathleen Kelly as district clerk and Rob Weltz seconded the motion. There being no other nominations, Priscilla Lambert moved to close the question and cast one vote for Kathleen Kelly. The motion was seconded by Chris Hodsden and the motion passed unanimously.

ARTICLE 4: To elect a District Treasurer for a one-year term beginning July 1, 2025. Mary Howard Feder nominated Kathleen Kelly as district treasurer and the motion was seconded by Rob Weltz. There being no other nominations David Lambert moved to close the question and cast one vote for Kathleen Kelly. The motion was seconded by Priscilla Lambert and the motion passed unanimously.

WARNING

Annual Meeting - Bellows Falls Union High School No. 27
Athens - Grafton - Rockingham - Westminster

The legal voters of the Bellows Falls Union High School No. 27 (BFUHS), consisting of the School Districts of Athens-Grafton, Rockingham, and Westminster, VT, are hereby notified and warned to meet at Bellows Falls Union High School in Westminster, VT on February 16, 2026 at 7:00 PM to discuss and vote on Articles 1 through 7, and then adjourn to vote by Australian ballot at the following locations and times on Tuesday, March 3, 2026 on Article 8.

The polls will be open on Tuesday, March 3, 2026 at the following times stated below:

Athens:	Athens Town Office, 25 Brookline Rd., Athens	10 AM - 7 PM
Grafton:	Grafton Elementary School, 58 School St., Grafton	9 AM - 7 PM
Rockingham:	Masonic Temple 61, Westminster St., Bellows Falls	8 AM - 7 PM
Westminster:	Westminster Institute, 3534 US Rt. 5, Westminster	8 AM - 7 PM

ARTICLE 1: To hear the report of the Bellows Falls Union High School No. 27 (BFUHS) officers and to take action thereon.

ARTICLE 2: To elect a Moderator for a one-year term beginning July 1, 2026.

ARTICLE 3: To elect a District Clerk for a one-year term beginning July 1, 2026.

ARTICLE 4: To elect a District Treasurer for a one-year term beginning July 1, 2026.

ARTICLE 5: Shall the voters of the Bellows Falls Union High School No. 27 (BFUHS) apply the sum of \$200,000 from the fiscal year 2025 surplus of \$495,814 to add to the reserve fund to offset expenditures in future years.

ARTICLE 6: Shall the voters of the Bellows Falls Union High School No. 27 (BFUHS) apply the sum of \$295,814 from the fiscal year 2025 surplus of \$495,814 to be added to

the reserve fund to be used for capital improvements at the Bellows Falls Union High School and authorize the Board to expend said funds.

ARTICLE 7: Shall the Bellows Falls Union High School No. 27 (BFUHS) vote to pay its District Officers compensation in the following amounts: Board Chair \$800.00, Board Members \$700.00 each, District Treasurer \$800.00 and District Clerk \$125.00.

ARTICLE 8: Shall the voters of the Bellows Falls Union High School No. 27 (BFUHS) approve the school board to expend **\$9,192,421** (Nine Million, One Hundred Ninety Two Thousand, Four Hundred Twenty One Dollars), which is the amount the school board has determined to be necessary for the ensuing fiscal year. Bellows Falls Union High School No. 27 (BFUHS) estimates that this proposed budget, if approved, will result in per pupil education spending of \$12,970.91, which is **\$378.07 LOWER** than per pupil education spending of the current year. (By Australian ballot)

ARTICLE 9: To transact any other proper business to be brought before the School District meeting.

Approved by the Bellows Falls Union High School No. 27 on January 12, 2026.

Christopher E. Hodsdon

Chris Hodsdon, Board Chair, 2027

June Streeter

June Streeter, 2026
Mary Howard Hall

Mary Howard Hall, 2026

Ginger Driscoll

Ginger Driscoll, 2028

Ben Wallace
Ben Wallace, 2026

Jamie Storrow

Jamie Storrow, 2027

Kim Keefe

Kim Keefe, 2027

Paul Obuchowski

Paul Obuchowski, 2027

Emily Bragonier

Emily Bragonier, 2028

Emily Ferenc

Emily Ferenc, 2026

Bellows Falls Union High School School District
General Fund

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
REVENUE				
Tuition - VT LEAs (public)	0	44,000.00	0	0
Interest Mascoma Bank	0	22,812.56	0	39,990
Mascoma Operating Acct Bank Interest	0	35,368.68	0	0
Mascoma Reserve Acct Bank Interest	0	21,799.27	0	0
Other Revenues - Contributions (Sports)	0	4,000.00	0	0
Refund Prior Years Expenditures	100,042	0.00	219,262	219,362
Return of WNESU Surplus	0	245,548.46	0	0
Misc Revenue BFUHS	0	1,205.87	0	0
Misc Revenue Flooding VSBIT Claim	0	104,951.70	0	0
Misc Revenue - Sports Ticket Sales	0	10,187.00	0	0
Misc Revenue - JED Foundation	0	500.00	0	0
Transfer from Fund 3002	0	51,951.05	0	0
Ed Spending Tax Rockingham	2,445,613	2,637,022.60	2,890,375	0
Ed Spending Tax Athens	188,107	197,649.07	183,286	0
Ed Spending Tax Grafton	640,092	443,947.00	376,788	0
Ed Spending Tax Westminster	1,412,689	1,466,377.12	1,551,485	0
Ed Spending Grant Rockingham	1,761,774	1,727,085.75	2,205,000	0
Ed Spending Grant Athens	329,207	329,207.00	240,913	0
Ed Spending Grant Westminster	708,972	708,972.00	869,775	8,464,504
Tech Center on Behalf Payments	355,000	355,043.00	0	468,565
Unenrolled Residents Attending Tech	0	2,728.00	0	0
ELL Categorical Aid	0	25,000.00	0	0
Reimbursements - Drivers Ed	0	3,734.50	0	0
TOTAL REVENUE	7,941,496	8,439,090.63	8,536,884	9,192,421

EXPENDITURES				
Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Direct Instruction				
Teacher Salaries	0	147,931.92	0	0
Paraeducator Salaries	69,452	65,070.86	138,890	128,914
Substitute	25,000	26,460.00	25,000	25,000
Health Insurance	59,231	56,918.75	40,914	26,111
HSA	0	0.00	0	3,800
HRA	0	0.00	0	3,800
FICA	17,437	15,310.30	10,626	9,863
Childcare Tax	752	595.20	459	425
VSTRS - OPEB	40,000	52,465.13	0	0
VMERS	5,156	5,164.55	10,070	8,075
Retirement Incentive - Local	22,500	7,500.00	40,000	0
Tuition Reimbursement	16,836	43,036.60	16,836	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Unemployment Comp	667	259.17	5,000	39
Workers Comp	228	219.39	139	876
Dental Insurance	1,085	894.64	933	621
Life Insurance	0	0.00	0	57
Long Term Disability	668	482.05	460	283
Professional Educational Services	5,500	224.78	15,000	20,000
Tuition to Public VT LEA	50,000	12,975.00	7,500	15,000
Travel	5,000	2,341.87	5,000	5,000
General Supplies	11,500	10,272.48	11,300	15,000
Books and Periodicals	600	284.90	300	0
Furniture and Fixtures	10,000	6,242.35	5,000	2,500
Dues & Fees	12,550	8,652.31	7,850	0
<i>Total Direct Instruction</i>	<i>354,162</i>	<i>315,370.33</i>	<i>341,277</i>	<i>265,364</i>

Art

Teacher Salaries	70,190	74,897.00	76,792	82,319
Stipend	0	0.00	3,285	0
Health Insurance	18,287	17,573.05	12,792	11,683
HRA	0	0.00	0	1,900
FICA	5,383	4,726.89	6,126	6,297
Childcare Tax	232	183.76	264	272
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	206	80.01	0	13
Workers Comp	70	67.73	80	644
Dental Insurance	335	276.21	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	206	148.83	221	209
Professional Educational Services	500	0.00	0	0
General Supplies	10,530	10,168.41	11,050	13,500
Other Equipment	1,800	0.00	1,400	2,000
<i>Total Art</i>	<i>107,739</i>	<i>108,121.89</i>	<i>112,371</i>	<i>120,855</i>

English

Teacher Salaries	270,117	270,737.00	300,286	294,090
Stipend	0	0.00	3,285	3,600
Health Insurance	70,375	67,627.57	112,639	85,037
HRA	0	0.00	0	11,800
FICA	20,717	18,190.82	23,222	22,773
Childcare Tax	894	707.18	1,002	983
VSTRS - OPEB	0	0.00	0	3,298
Unemployment Comp	793	307.93	0	58
Workers Comp	271	260.66	304	2,336
Dental Insurance	1,290	1,062.96	1,444	1,400
Life Insurance	0	0.00	0	76
Long Term Disability	794	572.74	868	756
General Supplies	1,000	696.88	1,000	1,000
Books and Periodicals	3,500	3,131.24	1,600	2,000
Technology Software	7,200	6,777.00	7,200	2,622
<i>Total English</i>	<i>376,951</i>	<i>370,071.98</i>	<i>452,850</i>	<i>431,830</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
World Language				
Teacher Salaries	75,355	50,188.00	54,392	57,016
Health Insurance	19,633	18,866.18	0	23,809
HRA	0	0.00	0	4,000
FICA	5,780	5,074.72	4,161	4,362
Childcare Tax	249	197.28	179	188
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	221	85.90	0	13
Workers Comp	76	72.72	54	448
Dental Insurance	360	296.54	361	0
Life Insurance	0	0.00	0	19
Long Term Disability	221	159.78	165	145
Travel	500	0.00	500	0
General Supplies	750	196.99	750	750
Books and Periodicals	300	2,993.92	0	200
Technology Software	375	1,260.00	250	100
Dues & Fees	60	0.00	0	0
<i>Total World Language</i>	<i>103,880</i>	<i>79,392.03</i>	<i>60,812</i>	<i>92,699</i>
Physical Education				
Teacher Salaries	112,358	128,197.00	78,784	80,360
Health Insurance	29,273	28,130.40	25,836	23,809
HRA	0	0.00	0	4,000
FICA	8,618	7,566.66	6,027	6,148
Childcare Tax	372	294.16	260	265
Unemployment Comp	330	128.08	0	13
Workers Comp	113	108.43	79	632
Dental Insurance	536	442.15	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	330	238.24	227	204
General Supplies	5,000	4,759.70	5,300	5,300
Other Equipment	1,698	1,438.99	890	929
<i>Total Physical Education</i>	<i>158,628</i>	<i>171,303.81</i>	<i>117,764</i>	<i>122,029</i>
Consumer Science				
Teacher Salaries	63,173	68,497.00	70,392	73,016
Stipend	0	0.00	0	3,600
Health Insurance	16,459	15,816.24	35,144	33,247
HSA	0	0.00	0	4,000
FICA	4,845	4,254.34	5,385	5,586
Childcare Tax	209	165.39	232	241
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	185	72.02	0	13
Workers Comp	63	60.96	70	572
Dental Insurance	302	248.60	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	186	133.95	205	185
General Supplies	9,265	9,092.99	12,500	13,000
Other Equipment	0	0.00	495	2,000
<i>Total Consumer Science</i>	<i>94,687</i>	<i>98,341.49</i>	<i>124,784</i>	<i>137,478</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Math				
Teacher Salaries	255,316	241,228.00	313,560	355,034
Stipend	0	31,197.01	3,285	3,600
Health Insurance	66,519	63,921.93	112,604	93,718
HSA	0	0.00	0	4,000
HRA	0	0.00	0	7,800
FICA	19,582	17,194.06	24,239	27,435
Childcare Tax	845	668.43	1,047	1,183
VSTRS - OPEB	0	0.00	0	6,596
Unemployment Comp	749	291.05	0	80
Workers Comp	256	246.38	317	2,722
Dental Insurance	1,219	1,004.72	1,805	1,400
Life Insurance	0	0.00	0	114
Long Term Disability	750	541.36	929	911
General Supplies	3,250	460.02	1,500	1,250
Books and Periodicals	2,000	0.00	8,500	0
Technology Software	0	0.00	0	1,949
Dues & Fees	198	0.00	198	0
<i>Total Math</i>	<i>350,684</i>	<i>356,752.96</i>	<i>467,984</i>	<i>507,792</i>
Music				
Teacher Salaries	104,886	59,838.00	62,392	65,016
Health Insurance	27,326	26,259.68	12,719	11,683
HSA	0	0.00	0	1,900
FICA	8,044	7,063.47	4,773	4,974
Childcare Tax	347	274.60	206	215
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	308	119.57	0	13
Workers Comp	105	101.21	62	512
Dental Insurance	501	412.75	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	308	222.40	185	165
Professional Educational Services	3,500	2,658.50	1,500	4,200
Travel	600	843.91	1,000	1,100
General Supplies	2,700	1,669.33	2,700	2,100
Books and Periodicals	2,200	784.49	2,000	2,500
Technology Software	950	1,140.00	1,700	2,100
Other Equipment	0	0.00	1,800	6,800
Dues & Fees	360	276.70	260	2,760
<i>Total Music</i>	<i>152,135</i>	<i>101,664.61</i>	<i>91,658</i>	<i>108,056</i>
Science				
Teacher Salaries	253,291	227,313.00	232,448	233,874
Stipend	0	0.00	3,285	3,600
Health Insurance	65,991	63,414.95	72,099	79,946
HRA	0	0.00	0	12,000
FICA	19,427	17,057.68	18,033	18,167
Childcare Tax	838	663.13	778	784
Unemployment Comp	743	288.74	0	45
Workers Comp	254	244.42	236	1,864
Dental Insurance	1,209	996.75	1,083	1,050
Life Insurance	0	0.00	0	76

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Long Term Disability	744	537.07	669	603
Professional Educational Services	0	0.00	0	1,500
General Supplies	17,410	15,369.92	13,000	19,335
Books and Periodicals	0	0.00	2,000	1,000
Technology Software	182	0.00	950	2,200
Other Equipment	0	0.00	1,500	0
Dues & Fees	215	0.00	285	1,000
<i>Total Science</i>	<i>360,304</i>	<i>325,885.66</i>	<i>346,366</i>	<i>377,044</i>
Social Studies				
Teacher Salaries	271,603	289,442.00	244,038	248,918
Stipend	0	6,569.34	3,285	3,600
Health Insurance	70,762	67,999.61	98,928	94,043
HSA	0	0.00	0	0
HRA	0	0.00	0	12,000
FICA	20,831	18,290.89	18,920	19,316
Childcare Tax	899	711.07	816	834
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	798	309.62	0	45
Workers Comp	272	262.10	248	1,980
Dental Insurance	1,297	1,068.81	722	700
Life Insurance	0	0.00	0	76
Long Term Disability	799	575.90	698	641
General Supplies	1,000	963.40	750	950
Books and Periodicals	4,000	111.07	300	1,300
Dues & Fees	95	0.00	0	0
<i>Total Social Studies</i>	<i>372,356</i>	<i>386,303.81</i>	<i>368,705</i>	<i>386,052</i>
Drivers Education				
Professional Purchased Services	53,780	44,662.00	44,100	45,000
<i>Total Drivers Education</i>	<i>53,780</i>	<i>44,662.00</i>	<i>44,100</i>	<i>45,000</i>
Vocational Education				
Voc Tuition On Behalf <i>paid by State</i>	355,043	355,043.00	383,817	468,585
Voc Tuition Local	265,566	256,974.68	296,056	370,815
Supplies	6,000	2,251.31	0	0
Other Equipment	3,000	0.00	0	0
<i>Total Vocational Education</i>	<i>629,609</i>	<i>614,268.99</i>	<i>679,873</i>	<i>839,400</i>
Athletics				
Administration Salary	70,250	60,435.30	57,324	74,520
Technical & Professional Staff	0	1,651.75	30,000	15,000
Coaches Salaries	99,053	98,216.50	99,053	106,050
Health Insurance	0	16,634.66	36,546	0
FICA	11,832	8,639.23	14,790	13,789
Childcare Tax	184	473.78	541	596
VMERS	3,893	4,679.81	6,331	5,403
Unemployment Comp	0	0.00	0	26
Workers Comp	156	157.00	192	1,016
Dental Insurance	0	7.19	249	0
Life Insurance	0	0.00	0	19
Long Term Disability	168	132.16	275	189

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Other Professional Services	38,500	67,846.72	55,290	50,680
Insurance	1,854	1,709.00	1,709	0
Travel	6,000	7,310.79	2,000	3,000
Supplies	33,100	36,290.79	33,100	39,450
Technology Software	0	0.00	0	3,600
Equipment	7,500	1,409.31	7,500	4,000
Dues & Fees	7,750	11,772.75	7,500	12,500
<i>Total Athletics</i>	<i>280,240</i>	<i>317,366.74</i>	<i>352,400</i>	<i>329,838</i>

Co-Curricular

Stipend	66,981	58,258.23	78,120	63,100
FICA	5,124	4,289.09	5,974	4,822
Childcare Tax	0	3,679.59	261	205
VMERS	0	276.20	0	0
Unemployment Comp	0	0.00	0	98
Workers Comp	70	45.00	82	400
Professional Educational Services	3,500	0.00	4,500	9,000
Supplies	11,300	7,763.84	18,900	18,650
Books and Periodicals	1,700	154.79	1,750	400
Dues and Fees	5,150	3,817.94	5,150	5,150
<i>Total Co-Curricular</i>	<i>93,825</i>	<i>78,284.68</i>	<i>114,737</i>	<i>101,825</i>

Guidance

Teacher Salaries	148,907	152,876.34	156,158	157,274
Clerical Salaries	39,103	39,345.63	41,613	46,218
Stipend	0	0.00	0	3,600
Health Insurance	32,808	70,433.56	86,730	89,834
HRA	0	0.00	0	12,000
FICA	14,090	13,011.90	15,128	15,842
Childcare Tax	608	513.35	652	684
VMERS	2,737	2,727.91	3,017	3,351
VSTRS - OPEB	0	0.00	0	1,449
Unemployment Comp	0	0.00	0	55
Workers Comp	184	195.00	198	1,628
Dental Insurance	672	988.54	1,033	1,050
Life Insurance	0	0.00	0	76
Long Term Disability	539	451.34	573	516
Travel	500	0.00	0	0
General Supplies	7,750	3,374.56	7,500	8,500
Dues & Fees	500	405.00	500	500
<i>Total Guidance</i>	<i>248,398</i>	<i>284,323.13</i>	<i>313,102</i>	<i>342,577</i>

Health Services

Teacher Salaries	78,097	78,097.00	79,992	88,573
Health Insurance	0	0.00	2,000	0
FICA	6,061	5,974.32	6,119	6,776
Childcare Tax	261	240.80	264	293
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	0	0.00	0	17
Workers Comp	79	80.00	80	676
Life Insurance	0	0.00	0	19
Long Term Disability	228	188.49	230	225

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Other Professional Services	0	0.00	0	260
Supplies	5,100	5,078.50	6,340	6,500
Technology Software	0	0.00	0	850
Dues & Fees	800	0.00	800	1,261
<i>Total Health Services</i>	<i>90,626</i>	<i>89,659.11</i>	<i>95,825</i>	<i>107,099</i>

Psychological Services

Technical and Professional Staff	75,720	75,720.45	77,234	80,330
Health Insurance	0	32,611.76	30,994	33,247
HSA	0	0.00	0	4,000
FICA	5,849	4,808.91	5,908	6,145
Childcare Tax	252	119.01	255	265
VMERS	5,352	5,278.52	5,599	5,824
Unemployment Comp	0	0.00	0	13
Workers Comp	76	78.00	77	632
Dental Insurance	0	297.62	300	350
Life Insurance	0	0.00	0	19
Long Term Disability	221	183.36	223	204
<i>Total Psych Services</i>	<i>87,470</i>	<i>119,097.63</i>	<i>120,590</i>	<i>131,029</i>

Instruction & Curriculum Development

Administration Salaries	65,776	62,967.08	60,382	70,757
Health Insurance	4,529	4,873.12	2,000	2,000
FICA	0	0.00	4,619	5,413
Childcare Tax	195	196.98	199	233
VMERS	4,144	4,410.65	4,378	5,130
Unemployment Comp	0	0.00	0	13
Workers Comp	59	61.00	60	556
Life Insurance	0	0.00	0	19
Long Term Disability	177	162.09	180	180
Travel	0	0.00	0	1,000
General Supplies	0	0.00	0	180
<i>Total Instruction & Curriculum</i>	<i>74,880</i>	<i>72,670.92</i>	<i>71,818</i>	<i>85,481</i>

Library / Media Services

Teacher Salaries	78,946	43,385.17	57,592	58,616
Health Insurance	12,340	9,837.76	13,638	19,600
HSA	0	0.00	0	4,000
FICA	5,215	3,088.11	4,406	4,484
Childcare Tax	225	124.22	190	193
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	0	0.00	0	13
Workers Comp	68	56.00	58	460
Dental Insurance	361	262.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	200	116.43	173	149
Supplies	250	247.14	250	250
Books & Periodicals	2,200	2,236.92	7,000	5,000
Technology Software	9,600	4,761.69	6,500	6,500
<i>Total Library / Media Services</i>	<i>109,405</i>	<i>64,115.88</i>	<i>90,168</i>	<i>101,283</i>

Technology for Instruction

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Communications	12,000	11,000.00	12,000	11,550
General Supplies	0	4,368.00	0	0
Technology Software	0	550.00	0	11,000
<i>Total Technology for Instruction</i>	<i>12,000</i>	<i>15,918.00</i>	<i>12,000</i>	<i>22,550</i>

Board of Education

Other Salaries	6,750	7,825.00	8,025	8,226
FICA	438	598.61	438	629
Childcare Tax	438	25.82	438	9
Workers Comp	28	0.00	28	29
Other Professional Services	24,200	41,225.28	14,200	27,993
Insurance	0	0.00	0	36,016
Advertising	0	1,514.15	0	1,590
Travel	0	1,050.00	0	1,103
Dues & Fees	0	2,933.36	0	3,080
<i>Total Board of Education</i>	<i>31,854</i>	<i>55,172.22</i>	<i>23,129</i>	<i>78,675</i>

Office of the Principal

Administration Salaries	201,000	111,240.00	113,465	123,600
Mid Management Salaries	0	0.00	86,279	98,325
Clerical Salaries	86,380	94,896.25	57,783	62,100
Health Insurance	58,201	77,748.14	97,204	87,964
HSA	0	0.00	0	4,000
HRA	0	0.00	0	8,000
FICA	15,974	13,799.48	19,700	21,728
Childcare Tax	689	548.67	850	937
VSTRS - OPEB	0	0.00	0	1,649
VMERS	6,830	6,577.03	4,189	4,502
Tuition Reimbursement	300	1,746.00	300	0
Unemployment Comp	0	0.00	0	39
Workers Comp	209	209.00	257	2,232
Dental Insurance	972	841.10	1,011	1,050
Life Insurance	0	0.00	0	39
Long Term Disability	609	431.90	734	722
Professional Educational Services	5,000	11,186.03	12,000	0
Copier	24,000	22,965.12	24,000	24,000
Communications	9,500	4,412.38	9,500	9,500
Postage	3,000	2,786.25	3,000	3,500
Travel	1,000	411.17	1,000	1,000
Supplies	12,000	10,211.11	24,500	24,500
Other Equipment	3,000	2,346.42	3,000	3,000
Dues & Fees	5,000	3,963.22	5,000	8,850
<i>Total Office of the Principal</i>	<i>433,664</i>	<i>366,319.27</i>	<i>463,772</i>	<i>491,237</i>

General Support Services - Central Services

SU Assessment - Early Childhood	0	0.00	0	129,216
SU Assessment - Central Office	1,010,584	1,010,584.00	1,008,019	1,060,748
SU Assessment - Food Service	68,168	68,168.00	60,818	139,340
SU Assessment - Special Education	1,127,353	1,127,353.00	1,317,122	1,300,003
<i>Total General Support Services</i>	<i>2,206,105</i>	<i>2,206,105.00</i>	<i>2,385,959</i>	<i>2,629,307</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Operation of Buildings				
Non-Clerical Generalists Salaries	290,495	293,367.62	302,285	315,780
Health Insurance	117,270	98,725.94	123,048	107,961
HSA	0	0.00	0	7,800
HRA	0	0.00	0	7,800
FICA	22,224	20,401.01	23,124	24,153
Childcare Tax	959	819.15	997	1,039
VMERS	20,335	20,294.82	21,915	22,894
Unemployment Comp	0	0.00	0	78
Workers Comp	20,335	20,225.00	21,161	2,476
Dental Insurance	1,866	1,648.48	1,866	1,863
Life Insurance	0	0.00	0	80
Long Term Disability	896	551.93	927	800
Other Professional Services	0	47,300.00	0	0
Utility Service - Water/Sewer	49,000	36,559.82	40,000	40,000
Snow Plowing	25,000	29,088.75	25,000	35,000
Trash & Recycling	9,000	8,520.00	10,000	10,000
Non-Tech Repairs	99,000	48,427.06	101,000	34,700
Tech Repairs	40,755	44,893.24	69,000	41,450
Insurance	34,478	35,280.00	35,280	56,520
General Supplies	55,000	43,595.98	55,000	57,500
Electricity	125,000	141,055.04	135,000	135,000
Bottled Gas	3,000	1,046.35	3,000	2,500
Heating Oil	130,000	55,943.30	90,000	80,000
Gasoline	500	351.64	500	500
Other Equipment	2,400	225.00	2,500	16,000
<i>Total Operation of Buildings</i>	<i>1,047,513</i>	<i>948,320.13</i>	<i>1,061,603</i>	<i>1,001,894</i>
Security				
Other Professional Services	9,000	10,158.24	9,000	10,666
<i>Total Security</i>	<i>9,000</i>	<i>10,158.24</i>	<i>9,000</i>	<i>10,666</i>
Debt Service				
Redemption of Principal	40,341	97,333.33	100,000	166,667
Interest on Long Term Debt	61,260	82,990.90	114,237	158,694
<i>Total Debt Service</i>	<i>101,601</i>	<i>180,324.23</i>	<i>214,237</i>	<i>325,361</i>
Fund Transfers				
Fund Transfer Out - Other	0	388,542.88	0	0
Fund Transfer Out To Roof Bond Fund	0	1,086,492.26	0	0
<i>Total Fund Transfers</i>	<i>0</i>	<i>1,475,035.14</i>	<i>0</i>	<i>0</i>
TOTAL EXPENDITURES	7,941,496	9,255,009.88	8,536,884	9,192,421

Bellows Falls Union High School District
FY27 General Fund Budget Summary

REVENUE

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Tuition - VT LEAs (public)	0	44,000.00	0	0	0
Investment Earnings - Interest	0	79,980.51	0	39,990	39,990
Other Revenues - Contributions (Sports)	0	4,000.00	0	0	0
Refund Prior Years Expenditures	100,042	0.00	219,262	219,262	0
Surplus Prior Year Revenue	0	245,548.46	0	0	0
Misc. Other Local Revenue	0	116,844.57	0	0	0
Inter-Fund Transfer	0	51,951.05	0	0	0
Education Spending Grant	7,486,454	7,510,260.54	8,317,622	8,464,504	146,882
Tech Center on Behalf Payments	355,000	355,043.00	0	468,565	468,565
Unenrolled Residents Attending Tech CTRS	0	2,728.00	0	0	0
ELL Categorical Aid	0	25,000.00	0	0	0
Reimbursements - Drivers Ed	0	3,734.50	0	0	0
TOTAL REVENUE	7,941,496	8,439,090.63	8,536,884	9,192,321	655,437

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Regular Ed	354,162	315,370.33	341,277	265,364	(75,913)
Art	107,739	108,121.89	112,371	120,855	8,484
English	376,951	370,071.98	452,850	431,830	(21,020)
World Language	103,880	79,392.03	60,812	92,699	31,887
Physical Ed	158,628	171,303.81	117,764	122,029	4,265
Consumer Science	94,687	98,341.49	124,784	137,478	12,694
Math	350,684	356,752.96	467,984	507,792	39,808
Music	152,135	101,664.61	91,658	108,056	16,398
Science	360,304	325,885.66	346,366	377,044	30,678
Social Studies	372,356	386,303.81	368,705	386,052	17,347
Drivers Education	53,780	44,662.00	44,100	45,000	900
Vocational Education	629,609	614,268.99	679,873	839,400	159,527
Athletics	280,240	317,366.74	352,400	329,838	(22,562)
Co-Curricular	93,825	78,284.68	114,737	101,825	(12,912)
Guidance	248,398	284,323.13	313,102	342,577	29,475
Health Services	90,626	89,659.11	95,825	107,099	11,274
Psychological Services	87,470	119,097.63	120,590	131,029	10,439
Instruction & Curriculum	74,880	72,670.92	71,818	85,481	13,663
Library / Media Services	109,405	64,115.88	90,168	101,283	11,115
Technology for Instruction	12,000	15,918.00	12,000	22,550	10,550
Board of Education	31,854	55,172.22	23,129	78,675	55,546
Office of the Principal	433,664	366,319.27	463,772	491,237	27,465
Assesments	2,206,105	2,206,105.00	2,385,959	2,629,307	243,348
Operation of Buildings	1,047,513	948,320.13	1,061,603	1,001,894	(59,709)
Security	9,000	10,158.24	9,000	10,666	1,666
Debt Services	101,601	180,324.23	214,237	325,361	111,124
Fund Transfers	0	1,475,035.14	0	0	0
TOTAL EXPENDITURES	7,941,496	9,255,009.88	8,536,884	9,192,421	655,537

District: Bellows Falls UHSD		U027			Property dollar equivalent yield	Homestead tax rate per \$8,849 of spending per pupil
SU: Windham Northeast		Windham County			8,849	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.					12,154	Income dollar equivalent yield per 2.0% of household income
		FY2024	FY2025	FY2026	FY2027	
Expenditures						
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		
3.	Adopted or warned union district budget plus articles	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		
5.	plus Prior year deficit repayment of deficit	-	-	-		
6.	Total Union Expenditures	\$7,672,000	\$7,941,496	\$8,536,884		\$9,192,421
7.	S.U. assessment (included in union budget) - informational data					
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$100,000	\$100,000	\$219,262		\$259,352
10.	Total offsetting union revenues	\$100,000	\$100,000	\$219,262		\$259,352
11.	Education Spending	\$7,572,000	\$7,841,496	\$8,317,622		\$8,933,069
12.	Bellows Falls UHSD pupils	385.03	713.18	653.77		688.68
13.	Education Spending per Pupil	\$19,666.00	\$10,995.11	\$12,722.55		\$12,971.29
14.	minus Less net eligible construction costs (or P&I) per pupil	na	na	\$327.69		-
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)			na		na
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.			na	na
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)			na		na
18.	minus Estimated costs of new students after census period (per pupil)			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
20.	minus Less planning costs for merger of small schools (per pupil)			na		na
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)			na		na
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.			na		na
23.	Excess spending threshold	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926		threshold = \$16,470
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	\$15,926.00		\$16,470.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$19,666	\$10,995	\$12,723		\$12,971.29
26.	Union spending adjustment (minimum of 100%)	127.346%	111.140%	148.005%		146.585%
27.	Anticipated equalized union homestead tax rate to be prorated [\$12,971.29 + (\$8,849 / \$1.00)]	\$1.2735	\$1.1114	\$1.4801		\$1.4658
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 70.33%					-
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1.4658
Prorated homestead union tax rates for members of Bellows Falls UHSD						
		FY2024	FY2025	FY2026	FY2027	FY27 Pe
T006	Athens	0.5220	0.4467	0.5460	0.5891	40.19%
T082	Grafton	0.6187	0.4665	0.5639	0.6152	41.97%
T169	Rockingham	0.4085	0.3901	0.5062	0.5145	35.10%
T234	Westminster	0.4205	0.3858	0.5244	0.5088	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 [(12,971.29 + 12,154) x 2.00%]	2.24%	2.18%	2.09%	2.13%	
Prorated union income cap percentage for members of Bellows Falls UHSD						
		FY2024	FY2025	FY2026	FY2027	FY27 Pe
T006	Athens	0.92%	0.88%	0.77%	0.86%	40.19%
T082	Grafton	1.09%	0.91%	0.80%	0.89%	41.97%
T169	Rockingham	0.72%	0.77%	0.71%	0.75%	35.10%
T234	Westminster	0.74%	0.76%	0.74%	0.74%	34.71%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%

- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. **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.

Perseverance



Congratulations 2025 State Championship



2026 ROCKINGHAM SCHOOL BOARD ANNUAL REPORT

First our enormous thanks to the school leaders & staff of Central Elementary School (Principal Kate Kane), Saxtons River Elementary School (Principal Laura Hazard), and Bellows Falls Middle School (Principal Henry Bailly). They, along with our central office staff and parents, have spent this past year navigating the usual uncertainties and then some with an unwavering dedication to our students.

Each year our board sets goals to guide our work of ensuring that our students have the resources they need to access an excellent education and that those resources are managed wisely. Below is a report on our progress in those goals, which captures some of the important work happening in our school district.

Support student outcomes & expanded opportunities: In October our schools shared their Continuous Improvement Plans, which set goals for student learning in literacy and mathematics as well as for increasing students' sense of belonging and engagement. Principals have shared the work they and staff are doing in support of those goals in each board meeting. At Bellows Falls Middle School, students are participating in grade- and school-level incentives celebrating their academic progress and embodiment of TERRIER school values. At Saxtons River Elementary, students are looking at their academic progress and school survey data and setting goals for their own learning. At Central Elementary, students are leading Monday Morning Meetings to share their learning with the school and the new Student Leadership Council is finding ways to serve their school community and beyond, organizing a food drive for Our Place Community Center this fall and a spelling bee this winter. Across all schools, teachers continue to dedicate themselves to the challenging work of learning new materials as they implement our Supervisory Union's recently adopted math and literacy curricula, and principals have made sure that their budget and staffing decisions reflect school priorities based on a thorough review of student data. These are just a few examples of the work principals and staff are doing every day to support students.

Responsible maintenance of school property: We have drawn on the over \$2M in our capital reserve fund for several large projects this year that keep our buildings safe and functional. As those of you who attended last year's town meeting may remember, the Bellows Falls Middle School auditorium seats are in dire need of replacement and are getting a much needed overhaul this year. The boiler at Saxtons River Elementary - which failed briefly mid-winter last year - has been replaced. Central Elementary School started the year with a new coat of paint, and both elementary schools are having new fire systems installed. Superintendent Andy Haas has worked with Director of Maintenance Rick Schumann to identify projected maintenance and capital improvement needs for 5 years into the future. **We are asking voters to consider an allocation of \$710,000 from the FY25 surplus to the capital reserve so that we may continue to make swift progress addressing these needs before they become disruptive and expensive.** Finally, our deep gratitude to Rick Schuhmann, who is retiring at the end of the year, for his years of service in ensuring our students have a safe and comfortable place to learn.

Focused financial management: Our goal is always to ensure that our schools have sufficient resources to produce the outcomes we want for students, and that those resources are being managed in a fiscally responsible way. We thank our principals and the central business office led by our new Director of Finance Ed Connors for their partnership in ensuring that the FY27 budget does both.

- The proposed FY27 budget for the Rockingham School District is \$11,483,243, **an increase of 2.08% over the FY26 budget.**
- This results in a cost per pupil of \$12,430.09, a **decrease of 3.14% in per pupil spending from FY26** and well below the excess spending threshold of \$16,470.
- Rockingham's tax rate, which includes the share of the Bellows Falls Union High School for which our town is responsible, is projected to be **\$1.019, a decrease of 2.85% from last year's tax rate.** The Legislature is considering Governor Scott's proposal to offset the Education Fund with \$75.1M from the General Fund, which would reduce the projected tax rate still further.

While health care premiums and the costs of providing fair and appropriate services to students requiring additional supports continue to rise, the FY27 Rockingham School District Budget reflects a significant decrease in costs assessed for central services provided by the Supervisory Union due to a reformulation of how assessments are calculated. The Windham Northeast Supervisory Union Board also voted this year to join Vermont's first Board of Cooperative Education Services (BOCES), which will allow us to pool resources with 7 neighboring districts and SUs for cooperative purchasing, transportation, and other services such as recruitment support and professional development at reduced cost.

Finally, the FY27 budget also reflects a \$500,000 offset from our FY27 tax relief fund. **We are asking voters this year to consider a motion to consolidate monies from the FY28 and FY29 tax relief funds into our current unrestricted tax relief fund, which would allow us greater flexibility in how we are able to apply funds to offset potential tax increases in future years.** This is particularly important as the federal and state funding landscape has become more unpredictable.

Community engagement: We continue to look for ways to better understand the needs and perspectives of our community. We have begun sharing updates on upcoming board topics in the weekly parent newsletters for each school, and encourage you to join or watch meetings as you are able, and to share your thoughts and feedback with us.

This year has also brought considerable opportunities for our community to engage in shaping the vision for what education will look like in Vermont, as the Legislature and School Redistricting Task Force consider the implications of Act 73, which includes proposals to consolidate existing districts and Supervisory Unions into much larger districts, and to shift from our current education tax system to a foundation formula, in which education spending for each district is determined at the state level using a set amount per pupil. For lower-spending districts such as ours, this is likely to increase both the budget and tax rate. Both of these components would have a considerable impact on our small, rural district.

It has been an honor and a joy to work toward these goals with our board, which this year welcomed new members Jerusa Contee and Christine DeMasi, Rockingham School District parents and outstanding community and board members. We are so lucky to have them joining experienced board members Chris Kibbe and Rick Holloway, who contribute immense knowledge and perspective to our work. Thank you again to our principals, staff, and community for your support in making our schools places of warmth and learning for our students.

With gratitude,
Caitlin Deschenes-Desmond
Chair, Rockingham School Board



Dear Rockingham Community Members,

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

Celebrating Our Achievements

The 2025-2026 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 enriched by our incredible staff, families, and community partners. Some key highlights of this year 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 with our OVX and RP (Restorative Practices)/Restorative Justice student led groups. Our students have made a positive impact beyond the classroom in so many ways.
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 all of the dedicated teachers, staff members, and parents who contribute to making BFMS such a special and unique place. Their unwavering commitment to our students' success, both inside and outside of the classroom, is truly inspiring. I am especially thankful to our school board and district leadership 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 and make it exciting to show up everyday. They are the heart of this school, community, and what it means to be a Terrier, and I am blessed to see each of them grow and thrive everyday!

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 cultivate new 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 2025-2026 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. **Go Terriers!**

Henry Bailly

Principal

Catherine Seltzer

Assistant Principal

Bellows Falls Middle School
15 School Street
Bellows Falls, VT 05101



Notes:



Central Elementary School

Partnering with our community to ensure growth and inspire lifelong learning for every student

Dear Rockingham Community Members,

I am honored to present the annual report for Central Elementary School. I am halfway through my first year as principal, but I have worked at CES as school librarian, classroom teacher, and instructional coach since 2010. CES provides elementary education in grades K-4 for approximately 130 Rockingham students.

CES is a place *where we read to know, write to show, and speak to grow*. The students and staff hold the core values of kindness, curiosity, respect, perseverance, and community at the heart of their learning and teaching. Our staff is committed to student growth academically, behaviorally, socially, and emotionally. Our students inspire us daily to improve and grow alongside them.

Over the past year, CES teachers have continued to focus on data-driven instruction, using assessment results to tailor our teaching to meet each student where they are and increase their academic skills and strategies. Classroom instruction is supported by intervention opportunities in small groups in and outside of the classroom. We are also working to build enrichment opportunities, including our Spelling Club and Odyssey of the Mind teams which meet after school hours. At CES, we pride ourselves on wrapping around each child to provide the emotional, social, behavioral, and academic support they need.

We are in the second year of implementation of two highly-regarded curricula: EL Education for literacy, and Illustrative Mathematics for math. EL incorporates character development alongside mastery of knowledge and skills as well as high-quality student work. Students are delving deep into topics of study and sharing their learning with authentic audiences (their families, their peers, the community). Science and social studies are integrated within the EL modules of learning, and students work through the read, think, talk, write cycle on a daily basis. Illustrative Mathematics is a problem-based math curriculum that encourages student engagement through daily opportunities for problem-solving with peers, sharing their observations and understandings through student discourse and synthesis.

We are in our third year of using the UFLI (University of Florida Literacy Institute) program for phonics instruction, and we are seeing the benefits of this direct, explicit instruction as our cohorts of students move through the grades. This year we will have our first class complete second grade having received all three years of the UFLI curriculum, and we are excited about the reading growth we are seeing in these cohorts.

At our all-school meeting on Monday mornings, we start the week together with song and sharing, celebrating the learning and achievement of goals as well as the demonstrations of our core values throughout the school. A Student Leadership Council was the brainchild of some of our fourth grade students this past fall, and the Council has worked on multiple projects, including a food drive for Our Place Community Food Center that gathered 490 pounds of food and an advertising campaign for our Farm-to-School pesto and calendula salve products. We have students stepping up to lead in various ways, from the morning announcements to shelving library books to collecting compost buckets after breakfast and snack.

Kindness · Respect · Curiosity · Perseverance · Community

50 School Street Extension Bellows Falls, VT 05101 802-463-4346



Central Elementary School

Partnering with our community to ensure growth and inspire lifelong learning for every student

CES has been the fortunate recipient this year of a Year of the Book grant from the Children's Literacy Foundation which provides books, author visits, reading experiences, and family events all with the goal of increasing literacy at school and at home. We have already experienced the joy of a visit from author/illustrator Marty Kelley, and we have upcoming visits from other authors as well as a One School, One Book challenge where the whole school will read the book ***The Wild Robot*** together, one chapter at a time with their families, and celebrate with daily trivia and special events related to the book.

We are grateful to the Rockingham community and our many partners: Sonnax Transmission Company, Chroma Technology, River Charities, the Elks Lodge #1619, Parks Place, the Bellows Falls Police Department, the Rockingham Fire Department, and ***all*** our community sponsors for our annual Rockin'Ham 5K held each year on the first Saturday of April. There are far too many to name here, but these sponsors provide the funding for special events like our New Hampshire Dance Institute residency last fall, a magician performance before the December break, and all-school experiences and events throughout the year.

We are happy to announce that we have implemented a winter sports program this year, including weekly opportunities for skating, skiing, snowshoeing, and swimming. We have also added an early morning recess so that students can arrive as early as 7:30 AM to play on the playground before school begins. Our staff has created a screen-free bingo challenge to encourage students to spend time after school and on weekends engaged in activities that keep them active, thereby decreasing screen time. We will hold our annual Runners Club in March to prepare students for the Rockin'Ham 5K, and we will host a Bike Week in mid-April to teach bike safety and bike skills.

Our commitments to our community include:

- To warmly welcome all students in our doors each morning
- To promote rigorous expectations for the learning and engagement of our students to help them grow to be solid readers, writers, scientists, citizens, and mathematicians
- To work in partnership with families to support the emotional, social, behavioral, and academic growth of their children
- To be a community hub for social and educational events so that our children can experience support and caring from the townspeople at large
- To build a school culture that welcomes all community stakeholders to visit, volunteer at, and value CES as the special place that it is

We thank the taxpayers of the Town of Rockingham for their continued support.

Respectfully,
Kate Kane, CES Principal



Notes:



Saxtons River Elementary School

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

Dear Rockingham Community Members,

I am proud of our school, students, teachers and staff, community, and our growth. We are a dynamic learning community that is committed to continuous improvement. At Saxtons River Elementary School, we teach, model, and provide opportunities to practice our core values of lifelong learning, respect, kindness, community, and relationships. We inspire, create, and grow students who *Think It! Speak It! Write It!* given our continued focus on comprehension, and we implement school-wide high-leverage instructional practices to ensure our students are supported and growing.

Notable school-wide efforts, connected to our Continuous Improvement Plan, include:

- Engagement
 - We continue to provide many opportunities for families to be involved in our school beyond parent-teacher conferences. These include celebrations of learning, all-school meetings, family engagement events, volunteer opportunities, and shared meals.
 - We share assessment data with students and together set goals for their learning, and monitor progress along the way.
 - We held a 3rd and 4th grade data retreat where students had the opportunity to look at student climate survey data and create action steps.
- Belonging
 - As a school, we have defined respect (look like/sound like); we celebrate respectful actions; and provide opportunities for students to practice, develop, and grow respectful conduct.
 - We continue to provide more opportunities for students to experience working and interacting with other grade levels to develop respectful interactions throughout our school community.
- Academics
 - We continue to implement research-based reading (year two) and math (year three) programs.
 - We focus on data and differentiating instruction to meet the needs of all students.
 - We implement high-leverage instructional strategies.
 - We protect learning time.
 - We share assessment data with students and together set goals for their learning.
 - We provide dedicated intervention time for both reading and math into our daily schedule.

A few highlights of learning opportunities since my last report:

- An outstanding music and art show.
- Field trips that are connected to our academic programming (VINS, Grafton Nature Museum, Hildene, Miller Farm).
- A week-long residency with Troy Wunderle of Wunderle's Big Top Adventures.
- An educational program to celebrate student success by the Southern VT Natural History Museum.
- A thriving and fun-filled winter sports program.

Rockingham is an outstanding community, and we are grateful for your generous and continued support. Thank you to our PTO, to our community partners (Chroma Technology, the Elks, Immanuel Episcopal Church, Bartonsville Grange, the Rotary, Parks Place, River Charities, Inc.), to our community at large for your donations to our White Elephant Sale, and to the voters for passing the Rockingham School District budget. We appreciate you.

Together, we make a difference!

Your partner in education,

Laura Hazard, Principal

Community



WARNING
Rockingham Town School District Annual Meeting
Saturday, February 28, 2026

The legal voters of the Rockingham Town School District are hereby notified and warned to vote from the floor on the following articles on Saturday, February 28, 2026, at 2:00PM at the Bellows Falls Opera House, Rockingham, Vermont:

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 authorize the School Board to close the restricted tax relief reserve fund for 2028 & 2029 (funded from 2022 & 2023 surpluses), and the transfer of the total amount from that fund, \$650,000, to a new unrestricted tax relief reserve fund to offset expenditures in future years.

ARTICLE 3: Shall the voters of the Rockingham Town School District apply the sum of \$710,000 from the fiscal year 2025 fund balance to create a reserve fund to be used for capital improvements at the Rockingham Schools and authorize the Board to expend said funds.

ARTICLE 5: Shall the voters of the Rockingham Town School District vote to pay its District Officers compensation in the following amounts: Board Chair \$800.00, Board Members \$700.00 each.

ARTICLE 6: Shall the voters of the Rockingham Town School District approve the school board to expend **\$11,483,243** (Eleven Million, Four Hundred Eighty Three Thousand, Two Hundred Forty Three Dollars), 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 \$12,429.78, which is \$403.66 **lower** 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 Rockingham Town School District Board on January 5, 2026

Caitlin Deschenes-Desmond

Caitlin Deschenes-Desmond, Board Chair, 2027

Chris Kibbe

Christopher Kibbe, 2028

Rick Holloway

Rick Holloway, 2027

Christine DeMasi

Christine DeMasi, 2026

jerusa.coutee@wnesu.com

Jerusa Contee, 2026

Rockingham School District
 FY27 Comparative Budget Report
 General Fund (1001)

REVENUE

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
BFMS Cleaning Supplies Rebate	0	200.00	0	0
Interfund	0	6,545.00	0	0
Revenue: Early Childhood Longitudinal Stud	0	300.00	0	0
CES Cleaning Supplies Rebate	0	200.00	0	0
SRES Cleaning Supplies Rebate	0	200.00	0	0
Winter Sports	0	200.00	0	0
Tuition - VT LEAs (public)	924,000	902,000.00	860,000	785,400
Mascoma Operating Bank Interest	0	161,923.43	0	80,000
Refund of Prior Years Expenditure	0	1,558.85	0	0
Surplus Prior Year Supervisory Union	0	362,684.28	0	0
Refund of Prior Year Expenditure	500,000	500,000.00	500,000	500,000
ED Spending Grant	4,181,378	4,513,694.69	9,889,089	10,117,843
ED Spending Tax	5,177,869	4,875,862.28	0	0
Revenue: ELL Categorical Aid	0	25,000.00	0	0
TOTAL REVENUE	10,783,247	11,350,368.53	11,249,089	11,483,243
	<u>10,783,247</u>	<u>11,350,368.53</u>	<u>11,249,089</u>	<u>11,483,243</u>
	0	0.00	0	0

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Bellows Falls Middle School</i>				
<i>Direct Instruction</i>				
Teacher Salaries	346,502	331,071.82	338,021	349,006
Health Insurance	67,118	76,021.47	54,506	53,794
HRA	0	0.00	0	5,900
FICA	27,705	26,417.39	25,859	26,700
Childcare Tax	1,195	1,011.70	1,114	1,152
VSTRS - OPEB	0	0.00	0	4,947
Unemployment	0	0.00	0	65
Workers Comp	361	368.26	339	1,288
Dental Insurance	1,558	1,368.60	722	1,750
Life Insurance	0	0.00	0	95
Long Term Disability	1,083	902.80	991	886
General Supplies	1,500	2,166.69	10,026	13,000
Books and Periodicals	2,000	522.12	0	0
Furniture & Fixtures	0	0.00	0	6,000
Dues & Fees	0	0.00	0	15,000
<i>Total Direct Instruction</i>	449,022	439,850.85	431,578	479,583
<i>Total Elementary</i>	449,022	439,850.85	431,578	479,583

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
English				
Teacher Salaries	131,196	125,352.85	127,984	133,232
Health Insurance	25,413	28,783.81	62,306	58,484
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	10,490	10,002.35	9,791	10,192
Childcare Tax	452	383.06	422	440
VSTRS - OPEB	0	0.00	0	3,298
Unemployment	0	0.00	0	26
Workers Comp	137	139.43	128	1,020
Dental Insurance	590	518.19	361	700
Life Insurance	0	0.00	0	38
Long Term Disability	410	341.82	378	338
General Supplies	1,500	363.05	1,000	1,500
<i>Total English</i>	170,188	165,884.56	202,370	217,268
Math				
Teacher Salaries	132,016	126,136.40	128,784	132,360
Health Insurance	25,571	28,963.73	27,276	37,117
HRA	0	0.00	0	4,000
FICA	10,555	10,064.87	9,852	10,126
Childcare Tax	455	385.45	425	437
Unemployment	0	0.00	0	26
Workers Comp	138	140.30	129	1,012
Dental Insurance	594	521.43	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	413	343.96	380	336
General Supplies	3,000	2,016.67	3,000	1,500
Books and Periodicals	2,000	1,159.09	0	0
Dues & Fees	0	0.00	0	0
<i>Total Math</i>	174,742	169,731.91	170,568	187,652
Science				
Teacher Salaries	144,317	137,889.70	140,784	128,432
Health Insurance	27,954	31,662.55	35,553	54,717
HRA	0	0.00	0	8,000
FICA	11,539	11,002.71	10,770	9,826
Childcare Tax	498	421.37	465	424
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	150	153.38	141	984
Dental Insurance	649	570.01	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	451	376.01	410	327
General Supplies	3,000	2,738.23	3,000	1,500
Books and Periodicals	2,000	0.00	0	0
<i>Total Science</i>	190,558	184,813.96	191,845	206,623

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Social Studies				
Teacher Salaries	122,995	117,517.32	119,984	118,832
Health Insurance	23,824	26,984.60	15,638	25,354
HRA	0	0.00	0	3,800
FICA	9,834	9,377.12	9,179	9,091
Childcare Tax	424	359.11	396	393
VSTRS - OPEB	0	0.00	0	3,298
Unemployment	0	0.00	0	26
Workers Comp	128	130.72	120	908
Dental Insurance	553	485.80	361	700
Life Insurance	0	0.00	0	38
Long Term Disability	384	320.46	358	302
General Supplies	3,000	1,652.79	5,000	1,500
Books and Periodicals	2,000	802.55	0	0
<i>Total Social Studies</i>	<i>163,142</i>	<i>157,630.46</i>	<i>151,036</i>	<i>164,242</i>
<i>Total Secondary</i>	<i>698,630</i>	<i>678,060.89</i>	<i>715,819</i>	<i>775,785</i>

Direct Instruction

Paraeducator Salaries	53,103	75,334.13	59,192	30,662
Substitute	35,000	59,160.00	35,000	35,000
Health Insurance	0	0.00	26,357	36,486
HRA	0	0.00	0	6,200
FICA	0	0.00	4,528	7,442
Childcare Tax	0	0.00	195	321
VMERS	3,718	9,442.37	4,291	2,223
Tuition Reimbursements	0	13,485.00	0	0
Unemployment Workers	0	0.00	0	26
Comp	0	0.00	59	668
Dental Insurance	0	0.00	622	700
Life Insurance	0	0.00	0	38
Long Term Disability	0	0.00	203	247
Contracted Services	103,500	4,000.00	0	0
Travel	0	294.04	0	0
Supplies	0	564.23	0	0
Dues & Fees	9,000	400.00	0	0
<i>Total Direct Instruction</i>	<i>204,321</i>	<i>162,679.77</i>	<i>130,447</i>	<i>120,013</i>

Art

Teacher Salaries	57,397	54,840.89	55,992	58,616
Health Insurance	11,118	12,592.69	0	23,809
HRA	0	0.00	0	4,000
FICA	4,589	4,375.95	4,283	4,484
Childcare Tax	198	167.58	185	193
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	60	61.00	56	448
Dental Insurance	258	226.70	0	350

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Life Insurance	0	0.00	0	19
Long Term Disability	179	149.55	169	149
General Supplies	3,000	2,127.68	3,000	2,000
<i>Total Art</i>	76,799	74,542.05	63,685	95,730

Physical Education

Teacher Salaries	55,757	53,273.79	54,392	57,016
Health Insurance	10,800	12,232.85	2,000	2,000
FICA	4,458	4,250.90	4,161	4,362
Childcare Tax	192	162.80	179	188
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	58	59.26	54	436
Dental Insurance	251	220.23	0	350
Life Insurance	0	0.00	0	19
Long Term Disability	174	145.27	165	145
General Supplies	1,500	1,405.59	1,500	1,000
<i>Total Physical Education</i>	73,190	71,750.68	62,451	67,178

Health Education

Teacher Salaries	55,757	53,273.79	54,392	57,016
Health Insurance	10,800	12,232.85	13,638	12,677
HRA	0	0.00	0	1,900
FICA	4,458	4,250.90	4,161	4,362
Childcare Tax	192	162.80	179	188
Unemployment	0	0.00	0	13
Workers Comp	58	59.26	54	436
Dental Insurance	251	220.23	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	174	145.27	165	145
General Supplies	0	0.00	1,000	750
<i>Total Health Education</i>	71,690	70,345.09	73,950	77,856

Music

Teacher Salaries	135,858	129,807.35	132,532	136,655
Health Insurance	26,316	29,806.66	62,878	58,926
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	10,863	10,357.79	10,139	10,455
Childcare Tax	468	396.67	437	451
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	142	144.39	133	1,044
Dental Insurance	611	536.60	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	425	353.97	390	347
General Supplies	3,500	1,186.49	3,000	2,500
Books and Periodicals	500	365.45	500	0
<i>Total Music</i>	178,683	172,955.37	210,731	220,791

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Athletics				
Administration Salaries	13,905	14,050.00	14,331	18,630
Technical and Professional Staff	27,604	29,858.75	28,617	30,008
FICA	0	3,915.02	3,283	3,720
Childcare Tax	3,176	6,361.83	139	159
VMERS	0	0.00	1,039	0
Unemployment	140	134.05	0	13
Workers Comp	973	1,209.01	48	372
Dental Insurance	38	48.00	62	350
Life Insurance	0	164.85	0	0
Long Term Disability	62	26.73	63	0
Professional Educational Services	6,000	4,099.00	9,000	6,000
General Supplies	7,000	9,990.73	9,000	10,000
Other Equipment	7,000	13,483.61	5,000	7,000
Dues and Fees	8,800	1,122.50	1,500	2,000
<i>Total Athletics</i>	<i>74,698</i>	<i>84,464.08</i>	<i>72,082</i>	<i>78,252</i>
Co-Curricular				
Technical and Professional Staff	2,737	10,175.00	6,709	8,500
FICA	210	704.50	740	648
Childcare Tax	9	27.92	32	28
VMERS	0	54.29	486	0
Workers Comp	3	3.00	10	64
Long Term Disability	0	0.00	43	0
General Supplies	3,200	131.71	2,500	2,000
<i>Total Co-Curricular</i>	<i>6,159</i>	<i>11,096.42</i>	<i>10,520</i>	<i>11,240</i>
Guidance				
Teacher Salaries	143,654	144,705.00	148,220	150,535
Health Insurance	32,229	49,118.32	26,357	31,283
HSA	0	0.00	0	1,900
FICA	10,989	10,612.10	11,339	11,516
Childcare Tax	474	415.56	489	497
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	26
Workers Comp	144	149.00	149	1,152
Dental Insurance	722	660.88	722	700
Life Insurance	0	0.00	0	38
Long Term Disability	418	341.63	429	382
Travel	1,000	0.00	0	0
General Supplies	600	576.68	600	1,000
Dues and Fees	0	0.00	0	200
<i>Total Guidance</i>	<i>190,230</i>	<i>206,579.17</i>	<i>188,305</i>	<i>200,878</i>
Health Services				
Teacher Salaries	70,014	70,097.00	71,992	76,439
Health Insurance	23,823	20,378.48	22,511	19,695
HSA	5,356	4,975.15	0	4,000

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
FICA	0	0.00	5,507	5,848
Childcare Tax	231	195.98	238	252
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	70	72.00	72	584
Dental Insurance	361	353.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	204	183.06	209	194
Professional Educational Services	2,050	0.00	0	0
General Supplies	2,000	1,624.66	2,000	2,000
Technology Software	0	0.00	850	850
Dues & Fees	800	78.00	0	0
<i>Total Health Services</i>	<i>104,909</i>	<i>97,957.77</i>	<i>103,740</i>	<i>111,893</i>

Instruction & Curriculum

Teacher Salaries	6,578	6,777.58	0	0
FICA	503	523.52	0	0
Childcare Tax	22	21.14	0	0
VMERS	460	479.03	0	0
Unemployment	0	0.00	0	0
Workers Comp	7	7.00	0	0
Life Insurance	0	0.00	0	0
Long Term Disability	43	17.04	0	0
<i>Total Instruction & Curriculum</i>	<i>7,613</i>	<i>7,825.31</i>	<i>0</i>	<i>0</i>

Library / Media Services

Teacher Salaries	77,193	76,497.00	80,705	82,319
Health Insurance	12,340	12,170.16	13,638	12,677
HRA	0	0.00	0	1,900
FICA	5,905	5,567.70	6,174	6,297
Childcare Tax	255	223.65	266	272
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	77	81.00	81	628
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	222	197.96	231	209
Printing & Binding	2,300	0.00	2,300	0
General Supplies	1,400	1,460.39	1,400	1,000
Books and Periodicals	4,500	5,952.38	3,000	3,000
Technology Software	0	237.11	0	0
Dues & Fees	1,000	1,191.44	1,000	0
<i>Total Library / Media Services</i>	<i>105,553</i>	<i>103,939.27</i>	<i>109,156</i>	<i>110,333</i>

Technology for Instruction

Communications	4,800	4,800.00	4,800	4,800
Supplies - Technology Related	0	0.00	0	10,500
<i>Total Technology for Instruction</i>	<i>4,800</i>	<i>4,800.00</i>	<i>4,800</i>	<i>15,300</i>

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Office of the Principal				
Administration Salaries	271,748	231,192.82	197,842	223,100
Clerical Salaries	91,649	76,565.79	72,678	77,452
Health Insurance	90,956	42,018.40	74,190	73,603
HRA	0	0.00	0	9,900
FICA	27,799	22,629.48	20,694	22,992
Childcare Tax	1,199	902.31	892	993
VSTRS - OPEB	0	0.00	0	1,649
VMERS	6,416	14,046.15	5,270	5,615
Tuition Reimbursement	6,000	7,020.70	3,000	0
Unemployment	0	0.00	0	52
Workers Comp	364	362.00	270	2,300
Dental Insurance	1,361	641.52	661	1,400
Life Insurance	0	0.00	0	58
Long Term Disability	1,055	796.19	793	764
Non Technology Repair & Maintenance	17,100	6,400.53	2,700	2,700
Copier	11,000	16,340.33	11,000	11,000
Communications	5,000	6,661.13	5,000	5,000
Postage	2,000	1,382.66	2,000	1,500
Travel	0	557.01	500	500
Supplies	7,000	7,434.27	7,000	7,000
Dues & Fees	2,000	2,271.75	2,000	2,000
<i>Total Office of the Principal</i>	<i>542,647</i>	<i>437,223.04</i>	<i>406,490</i>	<i>449,578</i>

Operation of Buildings				
Non-Technical Generalist Salaries	193,791	154,564.13	188,669	218,244
Health Insurance	93,145	58,180.91	77,775	84,280
HRA	0	0.00	0	10,600
FICA	14,825	10,422.79	14,432	16,695
Childcare Tax	639	419.10	622	719
VMERS	13,565	10,216.43	13,678	15,789
Unemployment	0	110.73	0	52
Workers Comp	13,565	13,593.00	13,207	1,672
Dental Insurance	1,151	812.51	1,151	1,400
Life Insurance	0	0.00	0	40
Long Term Disability	625	390.66	585	553
Utility Services - Sewer	5,700	6,416.97	5,100	6,500
Snow Plowing & Sanding	3,000	1,740.00	3,000	3,000
Trash & Recycling	3,500	3,705.00	4,000	4,000
Non Technology Repair & Maintenance	30,400	19,763.28	36,000	20,751
Technology Related Repair & Maintenance	16,395	18,541.30	23,360	23,000
Insurance	25,605	26,076.00	26,076	22,449
Communications	0	499.76	0	500
Travel	0	666.77	0	700
General Supplies	20,000	18,156.17	13,000	24,000
Electricity	60,000	75,832.95	66,000	75,000
Bottled Gas	0	600.58	750	700
Heating Oil	24,000	14,184.57	15,000	15,000
Wood Chips & Pellets	16,000	14,450.83	13,400	17,000

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Operation of Buildings</i>	<i>535,906</i>	<i>449,344.44</i>	<i>515,805</i>	<i>562,644</i>
Funds Transfers				
21st Century Grant required local Support,B	17,000	17,000.00	0	0
<i>Total Funds Transfer</i>	<i>17,000</i>	<i>17,000.00</i>	<i>0</i>	<i>0</i>
<i>Total District Wide</i>	<i>2,194,198</i>	<i>1,972,502.46</i>	<i>1,952,162</i>	<i>2,121,686</i>
TOTAL BELLOWS FALLS MIDDLE SCHOOL	3,341,850	3,090,414.19	3,099,559	3,377,054

Central Elementary

Direct Instruction

Teacher Salaries	815,888	824,061.20	850,806	832,476
Paraeducator Salaries	0	0.00	0	85,213
Substitute	28,000	27,840.00	28,000	0
Health Insurance	172,141	180,380.57	213,076	282,197
HSA	0	0.00	0	13,500
HRA	0	0.00	0	23,600
FICA	62,417	61,557.86	65,087	70,204
Childcare Tax	2,692	2,410.09	2,807	3,028
VSTRS - OPEB	0	0.00	0	9,894
VMERS	0	0.00	0	6,179
Tuition Reimbursement	0	18,430.20	0	16,000
Unemployment	0	0.00	0	208
Workers Comp	814	850.00	850	7,024
Dental Insurance	2,961	3,501.40	3,683	5,600
Life Insurance	0	0.00	0	304
Long Term Disability	2,379	2,084.60	2,469	2,329
Professional Educational Services	24,671	22,573.50	0	2,000
Travel	500	769.65	0	1,000
General Supplies	25,000	17,564.91	18,000	20,000
Books and Periodicals	6,900	879.40	5,900	5,000
Furniture & Fixtures	5,000	3,269.55	2,000	10,000
Technology Software	0	0.00	1,650	1,500
Dues & Fees	1,000	1,512.50	1,000	2,500
<i>Total Regular Ed</i>	<i>1,150,363</i>	<i>1,167,685.43</i>	<i>1,195,328</i>	<i>1,399,756</i>

Guidance

Teacher Salaries	58,962	50,619.57	62,392	66,616
Health Insurance	23,393	19,011.14	22,015	12,677
HRA	0	0.00	0	1,900
FICA	4,511	3,507.68	4,773	5,096
Childcare Tax	195	130.01	206	220
VSTRS - OPEB	0	0.00	0	1,649
Tuition Reimbursement	0	0.00	0	4,152
Unemployment	0	0.00	0	13
Workers Comp	59	62.00	62	508
Dental Insurance	361	330.44	361	350
Life Insurance	0	0.00	0	19

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Long Term Disability	176	134.01	185	169
Professional Educational Services	2,500	0.00	0	0
General Supplies	800	614.30	800	1,000
<i>Total Guidance</i>	<i>90,957</i>	<i>74,409.15</i>	<i>90,794</i>	<i>94,369</i>

Health Services

Teacher Salaries	73,471	81,008.00	82,628	84,280
Health Insurance	32,808	28,763.36	36,546	35,117
HRA	0	0.00	0	4,000
FICA	5,621	5,260.78	6,321	6,447
Childcare Tax	242	208.81	273	278
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	73	83.00	83	644
Dental Insurance	361	330.44	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	213	209.06	236	214
Professional Educational Services	2,000	78.00	1,000	2,000
Communications	0	428.06	0	550
General Supplies	1,500	1,077.90	1,500	4,000
Technology Software	0	0.00	850	850
Dues & Fees	800	0.00	0	800
<i>Total Health Services</i>	<i>117,089</i>	<i>117,447.41</i>	<i>129,798</i>	<i>141,211</i>

Special Ed Speech Pathology

Technical & Professional Staff Salaries	0	70.00	0	0
Professional Educational Services	1,500	0.00	0	0
General Supplies	1,500	1,063.52	0	0
<i>Total SPED Speech Pathology</i>	<i>3,000</i>	<i>1,133.52</i>	<i>0</i>	<i>0</i>

Instruction and Curriculum

Professional Educational Services	2,975	2,279.00	2,000	5,000
<i>Total Instruction & Curriculum</i>	<i>2,975</i>	<i>2,279.00</i>	<i>2,000</i>	<i>5,000</i>

Library / Media Services

Teacher Salaries	62,646	63,697.00	65,592	68,216
Health Insurance	12,340	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	4,792	4,140.90	5,018	5,219
Childcare Tax	207	165.15	216	225
Unemployment	0	0.00	0	13
Workers Comp	63	66.00	66	520
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	186	167.96	193	173
General Supplies	1,000	916.14	600	600
Books and Periodicals	2,900	2,806.70	2,500	3,000
Technology Software	700	122.41	2,500	3,000
Dues & Fees	1,000	1,226.44	250	250

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Library / Media Services</i>	<i>86,195</i>	<i>106,891.58</i>	<i>113,842</i>	<i>120,702</i>

Technology for Instruction

Communications	4,800	4,800.00	4,800	4,800
Technology Software	950	648.00	0	300
<i>Total Technology for Instruction</i>	<i>5,750</i>	<i>5,448.00</i>	<i>4,800</i>	<i>5,100</i>

Office of the Principal

Administration Salaries	102,822	102,821.81	104,878	103,500
Clerical Salaries	50,529	27,935.00	49,489	45,000
Health Insurance	47,216	44,972.64	61,078	43,409
HRA	0	0.00	0	8,000
FICA	11,731	8,863.00	11,809	11,361
Childcare Tax	506	330.13	509	491
VMERS	3,537	1,955.49	3,588	3,263
Tuition Reimbursement	4,100	3,755.00	4,100	4,100
Unemployment	0	0.00	0	26
Workers Comp	154	152.00	154	1,136
Dental Insurance	661	531.02	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	443	336.52	445	377
Copier	9,000	1,561.15	7,000	4,000
Communications	4,000	4,843.51	4,000	5,000
Postage	1,500	1,148.07	500	1,000
Travel	250	78.30	250	250
Supplies	4,800	3,708.03	4,800	5,000
Dues & Fees	1,000	684.00	1,000	1,000
<i>Total Office of the Principal</i>	<i>242,249</i>	<i>203,675.67</i>	<i>254,261</i>	<i>237,642</i>

Operation of Buildings

Non-Technical Generalist Salaries	108,643	125,676.62	104,045	113,355
Health Insurance	51,710	25,518.74	58,981	47,794
HRA	0	0.00	0	2,700
FICA	8,312	8,835.68	7,960	8,671
Childcare Tax	359	356.81	344	373
VMERS	7,605	8,054.38	7,544	8,197
Unemployment	0	0.00	0	39
Workers Comp	7,605	7,314.00	7,283	868
Dental Insurance	684	342.27	684	1,050
Life Insurance	0	0.00	0	30
Long Term Disability	355	316.20	343	287
Utility Services - Sewer	6,400	6,669.36	5,500	6,500
Snow Plowing & Sanding	6,500	7,478.54	5,500	5,500
Trash & Recycling	3,500	3,420.00	4,000	4,000
Non Technology Repair & Maintenance	9,000	19,974.89	25,000	35,000
Technology Related Repair & Maintenance	6,200	8,408.47	9,000	10,000
Insurance	10,858	11,017.00	11,017	15,421
General Supplies	21,892	17,363.60	15,000	15,000
Electricity	30,000	36,692.75	30,000	35,000

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Bottled Gas	1,000	584.20	850	800
Heating Oil	40,000	26,627.78	27,000	27,000
<i>Total Operation of Buildings</i>	<i>320,623</i>	<i>314,651.29</i>	<i>320,051</i>	<i>337,585</i>
TOTAL CENTRAL ELEMENTARY SCHOOL	2,019,201	1,993,621.05	2,110,874	2,341,365

Saxtons River Elementary

Direct Instruction

Teacher Salaries	488,735	481,644.00	481,849	534,648
Paraeducator Salaries	51,917	37,825.58	53,413	55,288
Substitute	10,000	12,240.00	10,000	10,000
Health Insurance	133,225	118,235.75	181,423	196,486
HSA	0	0.00	0	1,900
HRA	0	0.00	0	25,700
FICA	41,359	37,228.70	40,947	45,893
Childcare Tax	1,785	1,469.24	1,765	1,981
VSTRS - OPEB	0	0.00	0	9,894
VMERS	3,634	2,647.76	3,873	4,009
Tuition Reimbursement	0	6,332.68	537	8,000
Unemployment	0	0.00	0	169
Workers Comp	542	532.00	2,404	4,516
Dental Insurance	2,093	1,859.72	1,606	3,850
Life Insurance	0	0.00	0	210
Long Term Disability	1,647	1,381.31	0	1,523
Professional Educational Services	8,000	0.00	4,500	1,500
Travel	500	504.71	0	500
Supplies	11,000	9,945.72	11,000	11,600
Books and Periodicals	1,000	1,000.00	1,000	1,000
Furniture & Fixtures	5,000	3,737.90	3,000	3,000
Technology Software	4,250	2,331.12	3,000	3,200
Dues & Fees	3,500	3,445.00	500	4,000
<i>Total Direct Instruction</i>	<i>768,187</i>	<i>722,361.19</i>	<i>800,817</i>	<i>928,867</i>

Co-Curricular

Dues and Fees - Winter Activities	0	200.00	0	0
<i>Total Co-Curricular</i>	<i>0</i>	<i>200.00</i>	<i>0</i>	<i>0</i>

Guidance

Teacher Salaries	40,720	28,616.86	39,355	31,200
Health Insurance	33,238	11,036.30	26,332	0
FICA	3,115	1,944.24	3,011	2,387
Childcare Tax	134	77.89	130	103
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	41	66.00	39	240
Dental Insurance	235	150.20	217	350
Life Insurance	0	0.00	0	19
Long Term Disability	130	72.35	126	79
Travel	100	0.00	100	0

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
General Supplies	150	132.69	150	225
<i>Total Guidance</i>	<i>77,863</i>	<i>42,096.53</i>	<i>69,460</i>	<i>36,265</i>

Health Services

Teacher Salaries	57,118	57,907.00	60,792	63,416
Health Insurance	32,808	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	4,370	3,393.80	4,651	4,851
Childcare Tax	188	134.28	201	209
VSTRS - OPEB	0	0.00	0	1,649
Unemployment	0	0.00	0	13
Workers Comp	57	61.00	61	484
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	171	154.50	181	161
General Supplies	1,000	645.45	1,000	850
Dues & Fees	780	78.00	850	850
<i>Total Health Services</i>	<i>96,853</i>	<i>95,956.91</i>	<i>104,643</i>	<i>111,969</i>

Instruction and Curriculum

Professional Educational Services	1,000	1,000.00	1,000	0
<i>Total Instruction & Curriculum</i>	<i>1,000</i>	<i>1,000.00</i>	<i>1,000</i>	<i>0</i>

Library / Media Services

Teacher Salaries	26,533	27,398.80	28,157	21,526
FICA	2,030	2,079.18	2,154	1,647
Childcare Tax	88	84.05	93	71
Unemployment	0	0.00	0	13
Workers Comp	27	28.00	28	164
Dental Insurance	0	174.96	0	350
Life Insurance	0	0.00	0	19
Long Term Disability	94	69.07	98	55
General Supplies	900	383.41	300	300
Books and Periodicals	2,700	2,700.00	2,000	2,000
Technology Software	1,550	76.14	1,550	1,500
Dues & Fees	1,225	1,191.44	0	0
<i>Total Library / Media Services</i>	<i>35,147</i>	<i>34,185.05</i>	<i>34,380</i>	<i>27,645</i>

Technology for Instruction

Communications	1,500	1,500.00	1,500	1,500
<i>Total Technology for Instruction</i>	<i>1,500</i>	<i>1,500.00</i>	<i>1,500</i>	<i>1,500</i>

Office of the Principal

Administration Salaries	106,090	106,090.00	108,212	114,747
Clerical Salaries	40,328	40,336.04	41,143	45,000
Health Insurance	66,046	65,446.76	71,690	68,364
HSA	0	0.00	0	4,000
HRA	0	0.00	0	4,000
FICA	11,201	9,765.81	11,425	12,221

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Childcare Tax	483	367.95	493	528
VMERS	2,823	2,823.59	2,983	3,263
Tuition Reimbursement	4,100	1,180.00	4,100	4,100
Unemployment	0	0.00	0	26
Workers Comp	146	146.00	149	1,224
Dental Insurance	661	660.42	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	425	380.54	432	405
Copier	5,000	3,477.56	2,800	3,500
Communications	5,100	5,791.29	5,100	5,800
Postage	500	0.00	500	500
Travel	500	437.48	500	500
Supplies	5,810	3,177.02	5,810	7,200
Dues & Fees	700	684.00	700	700
<i>Total Office of the Principal</i>	<i>249,913</i>	<i>240,764.46</i>	<i>256,698</i>	<i>276,807</i>

Operation of Buildings

Non-Technical Generalist Salaries	103,462	102,701.92	112,863	122,701
Health Insurance	39,014	26,860.95	43,129	27,321
HRA	0	0.00	0	4,400
FICA	7,915	6,973.23	8,635	9,385
Childcare Tax	342	279.44	372	404
VMERS	7,242	7,100.31	8,183	8,874
Tuition Reimbursement	0	96.00	0	0
Unemployment	0	0.00	0	39
Workers Comp	7,242	7,460.00	7,899	940
Dental Insurance	653	341.46	342	1,050
Life Insurance	0	0.00	0	30
Long Term Disability	342	276.45	365	310
Utility Services - Sewer	9,100	10,599.68	7,800	8,600
Snow Plowing & Sanding	1,500	1,110.00	1,400	1,500
Trash & Recycling	5,200	3,510.00	4,500	4,000
Non Technology Repair & Maintenance	18,111	15,348.51	15,000	25,000
Technology Related Repair & Maintenance	14,000	14,899.10	14,000	18,844
Insurance	10,858	11,017.00	11,017	11,210
General Supplies	25,500	16,002.52	13,000	13,000
Electricity	27,000	29,372.03	26,000	30,000
Bottled Gas	2,800	1,810.06	1,200	1,750
Heating Oil	30,000	20,953.48	23,500	20,000
<i>Total Operation of Buildings</i>	<i>310,281</i>	<i>276,712.14</i>	<i>299,205</i>	<i>309,358</i>

TOTAL SAXTONS RIVER ELEMENTARY SCHOOL	1,540,744	1,414,776.28	1,567,703	1,692,411
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Location Wide

Pre-K Direct Instruction

Tuition to Approved In-State Provider	97,100	117,395.49	124,000	124,106
<i>Total Pre-Kindergarten</i>	<i>97,100</i>	<i>117,395.49</i>	<i>124,000</i>	<i>124,106</i>

Direct Instruction

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Health Insurance	0	1,065.54	0	0
VSTRS - OPEB	41,000	110,235.66	63,500	0
Local Retirement Incentive	22,500	7,500.00	0	7,500
Miscellaneous Expenditure	0	315.28	0	0
Unemployment	4,883	224.44	4,883	0
<i>Total Direct Instruction</i>	<i>68,383</i>	<i>119,340.92</i>	<i>68,383</i>	<i>7,500</i>
Instruction and Curriculum				
Tuition Reimbursement	16,476	11,426.40	35,000	25,000
<i>Total Instruction & Curriculum</i>	<i>16,476</i>	<i>11,426.40</i>	<i>35,000</i>	<i>25,000</i>
Board of Education				
Other Salaries	4,100	5,300.00	4,100	5,300
FICA	314	405.45	314	407
Childcare Tax	14	13.53	14	17
Workers Comp	24	24.00	24	53
Professional Educational Services	1,000	1,328.75	0	1,500
Other Professional Services	15,400	32,034.45	15,400	33,636
Insurance	0	0.00	0	19,144
Advertising	0	504.05	0	750
Dues and Fees	0	1,629.64	0	2,000
<i>Total Board of Education</i>	<i>20,852</i>	<i>41,239.87</i>	<i>19,852</i>	<i>62,807</i>
General Support Services - Central Services				
SU Assessment - Early Childhood	111,544	111,544.00	172,403	152,322
SU Assessment - Central Office	1,243,170	1,243,170.00	1,482,932	1,250,428
SU Assessment - Food Service	80,246	80,246.00	90,728	164,257
SU Assessment - Special Education	1,470,939	1,470,939.00	1,718,544	1,532,466
<i>Total Assesments</i>	<i>2,905,899</i>	<i>2,905,899.00</i>	<i>3,464,607</i>	<i>3,099,473</i>
Fiscal Services				
Childcare Tax	0	5,162.56	0	0
Bank Penalties and Fees	0	574.46	0	0
<i>Total Fiscal Services</i>	<i>0</i>	<i>5,737.02</i>	<i>0</i>	<i>0</i>
Debt Service				
Redemption of Principal	723,216	723,215.62	723,216	723,216
Interest on Long-Term Debt	49,526	40,374.19	35,895	30,311
<i>Total Debt Service</i>	<i>772,742</i>	<i>763,589.81</i>	<i>759,111</i>	<i>753,527</i>
Prior Year Adjustment				
Prior Year Expenditure/Expense	0	2,607.03	0	0
Fund Transfer Out - Other	0	2,695,935.00	0	0
<i>Total Fund Transfer</i>	<i>0</i>	<i>2,698,542.03</i>	<i>0</i>	<i>0</i>
TOTAL ROCKINGHAM LOCATION WIDE	3,881,452	6,663,170.54	4,470,953	4,072,413
TOTAL EXPENDITURES	10,783,247	13,161,982.06	11,249,089	11,483,243

Rockingham School District
FY27 General Fund Budget Summary

REVENUE

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
BFMS Cleaning Supplies Rebate	0	200.00	0	0	0
Interfund	0	6,545.00	0	0	0
ECP Longitudinal Study	0	300.00	0	0	0
CES Cleaning Supplies Rebate	0	200.00	0	0	0
SRES Cleaning Supplies Rebate	0	200.00	0	0	0
Winter Sports	0	200.00	0	0	0
Tuition - VT LEAs (public)	924,000	902,000.00	860,000	785,400	(74,600)
Mascoma Interest	0	161,923.43	0	80,000	80,000
Refund of PY Expenditure	0	1,558.85	0	0	0
Surplus Prior Year SU	0	362,684.28	0	0	0
Refund of Prior Year Expenditure	500,000	500,000.00	500,000	500,000	0
ED Spending Grant	4,181,378	4,513,694.69	9,889,089	10,117,843	228,754
ED Spending Tax	5,177,869	4,875,862.28	0	0	0
Revenue: ELL Categorical Aid	0	25,000.00	0	0	0
<i>Total Revenue</i>	<i>10,783,247</i>	<i>11,350,368.53</i>	<i>11,249,089</i>	<i>11,483,243</i>	<i>234,154</i>

Expenditures Bellows Falls Middle School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction <i>5th & 6th</i>	449,022	439,850.85	431,578	479,583	48,005
English	170,188	165,884.56	202,370	217,268	14,898
Math	174,742	169,731.91	170,568	187,652	17,084
Science	190,558	184,813.96	191,845	206,623	14,778
Social Studies	163,142	157,630.46	151,036	164,242	13,206
Direct Instruction <i>District Wide</i>	204,321	162,679.77	130,447	120,013	(10,434)
Art	76,799	74,542.05	63,685	95,730	32,045
Physical Ed	73,190	71,750.68	62,451	67,178	4,727
Health Education	71,690	70,345.09	73,950	77,856	3,906
Music	178,683	172,955.37	210,731	220,791	10,060
Athletics	74,698	84,464.08	72,082	78,252	6,170
Co-Curricular	6,159	11,096.42	10,520	11,240	720
Guidance	190,230	206,579.17	188,305	200,878	12,573
Health Services	104,909	97,957.77	103,740	111,893	8,153
Instruction & Curriculum	7,613	7,825.31	0	0	0
Library / Media Services	105,553	103,939.27	109,156	110,333	1,177
Technology for Instruction	4,800	4,800.00	4,800	15,300	10,500
Office of the Principal	542,647	437,223.04	406,490	449,578	43,088
Operation of Buildings	535,906	449,344.44	515,805	562,644	46,839
Funds Transfers	17,000	17,000.00	0	0	0
<i>Total Middle School</i>	<i>3,341,850</i>	<i>3,090,414.19</i>	<i>3,099,559</i>	<i>3,377,054</i>	<i>277,495</i>

Expenditures Central Elementary School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	1,150,363	1,167,685	1,195,328	1,399,756	204,428
Guidance	90,957	74,409	90,794	94,369	3,575
Health Services	117,089	117,447	129,798	141,211	11,413
Special Ed Speech Pathology	3,000	1,134	0	0	0
Instruction and Curriculum	2,975	2,279	2,000	5,000	3,000
Library / Media Services	86,195	106,892	113,842	120,702	6,860
Technology for Instruction	5,750	5,448	4,800	5,100	300
Office of the Principal	242,249	203,676	254,261	237,642	(16,619)
Operation of Buildings	320,623	314,651	320,051	337,585	17,534
<i>Total Central Elementary</i>	<i>2,019,201</i>	<i>1,993,621</i>	<i>2,110,874</i>	<i>2,341,365</i>	<i>230,491</i>

Expenditures Saxtons River Elementary School

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	768,187	722,361.19	800,817	928,867	128,050
Co-Curricular	0	200.00	0	0	0
Guidance	77,863	42,096.53	69,460	36,265	(33,195)
Health Services	96,853	95,956.91	104,643	111,969	7,326
Instruction and Curriculum	1,000	1,000.00	1,000	0	(1,000)
Library / Media Services	35,147	34,185.05	34,380	27,645	(6,735)
Technology for Instruction	1,500	1,500.00	1,500	1,500	0
Office of the Principal	249,913	240,764.46	256,698	276,807	20,109
Operation of Buildings	310,281	276,712.14	299,205	309,358	10,153
<i>Total Saxtons River</i>	<i>1,540,744</i>	<i>1,414,776.28</i>	<i>1,567,703</i>	<i>1,692,411</i>	<i>124,708</i>

Expenditures Rockingham Location Wide

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Pre-K Direct Instruction	97,100	117,395	124,000	124,106	106
Direct Instruction	68,383	119,341	68,383	7,500	(60,883)
Instruction and Curriculum	16,476	11,426	35,000	25,000	(10,000)
Board of Education	20,852	41,240	19,852	62,807	42,955
SU Assessments	2,905,899	2,905,899	3,464,607	3,099,473	(365,134)
Fiscal Services	0	5,737	0	0	0
Debt Service	772,742	763,590	759,111	753,527	(5,584)
Prior Year Adjustment	0	2,698,542	0	0	0
<i>Total Location Wide</i>	<i>3,881,452</i>	<i>6,663,171</i>	<i>4,470,953</i>	<i>4,072,413</i>	<i>(398,540)</i>

TOTAL EXPENDITURES	10,783,247	13,161,982.06	11,249,089	11,483,243	234,154
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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 counts to use.

T169

Windham County

Property dollar equivalent yield

8,849

<--See bottom note

12,154

Homestead tax rate per \$8,849 of spending per LTWADM

1.00

Income dollar equivalent yield per 2.0% of household income

Expenditures		FY2024	FY2025	FY2026	FY2027
1.	Budget (local budget, including special programs, and full technical center expenditures)	\$10,246,454	\$10,783,247	\$11,249,089	\$11,483,243
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-
3.	Locally adopted or warned budget	\$10,246,454	\$10,783,247	\$11,249,089	\$11,483,243
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	plus Prior year deficit repayment of deficit	-	-	-	-
6.	Total Expenditures	\$10,246,454	\$10,783,247	\$11,249,089	\$11,483,243
7.	S.U. assessment (included in local budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-
Revenues					
9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	\$1,734,000	\$1,424,000	\$1,360,000	\$1,365,400
10.	Offsetting revenues	\$1,734,000	\$1,424,000	\$1,360,000	\$1,365,400
11.	Education Spending	\$8,512,454	\$9,359,247	\$9,889,089	\$10,117,843
12.	Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)	458.13	775.26	770.57	813.98
13.	Education Spending per Pupil	\$18,580.87	\$12,072.40	\$12,833.47	\$12,430.09
14.	minus Principal & interest payments per LTWADM for voter approved bonds prior to July 1, 2024	na	na	-	-
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	-	-	na	na
16.	minus Less amount of deficit if deficit is SOLELY attributable to bonds issued to public schools for grades the district does not operate for new students who moved to the district after the bonds were passed (per pupil)	-	-	na	na
17.	minus Less SpEd costs if excess is solely attributable to SpEd spending if district has 20 or fewer pupils	-	-	na	na
18.	minus Estimated costs of new students after bonds (per pupil)	-	-	na	na
19.	minus Total tuitions if tuitioning ALL public schools (if legislature has approved tuitions greater than average announced tuition (per pupil))	-	-	na	na
20.	minus Less planning costs for all schools (per pupil)	-	-	na	na
21.	minus Teacher retirement costs for new members of Vermont State Teachers Retirement System on or after July 1, 2015 (per pupil)	-	-	na	na
22.	minus Costs incurred in sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	na	na
23.	Excess spending threshold	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926	threshold = \$16,470
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	\$15,926.00	\$16,470.00
25.	Per pupil figure used for calculating District Equalized Tax Rate	Suspended thru FY29 \$12,072	Suspended thru FY29 \$12,072	\$12,833	\$12,430.09
26.	District spending adjustment (minimum of 100%)	120.319% based on yield \$15,443	122.030% based on yield \$9,785	149.296% based on \$8,596	140.469% based on \$8,849
Prorating the local tax rate					
27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$12,430.09 + (\$8,849 / \$1.00)]	\$1.2032 based on \$1.00	\$1.2203 based on \$1.00	\$1.4930 based on \$1.00	\$1.4047 based on \$1.00
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 70.33%				-
29.	Cent discount adjusted anticipated district equalized homestead tax rate				\$1.4047
30.	Percent of Rockingham pupils not in a union school district	67.92%	64.90%	65.80%	64.82%
31.	Portion of district eq homestead rate to be assessed by town (64.82% x \$1.40)	\$0.8172	\$0.7920	\$0.9824	\$0.9105
32.	Common Level of Appraisal (CLA) divided by Statewide Adjustment	83.45%	74.95%	141.98%	140.01%
33.	Portion of actual district homestead rate to be assessed by town (\$0.9105 / 140.01%)	\$0.9793 based on \$1.00	\$1.0567 based on \$1.00	\$0.6919 based on \$1.00	\$0.6503 based on \$1.00
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.					
34.	Anticipated income cap percent (to be prorated by line 30) [(\$12,430.09 + \$12,154) x 2.00%]	2.12% based on 2.00%	2.39% based on 2.00%	2.11% based on 2.00%	2.05% based on 2.00%
35.	Portion of district income cap percent applied by State (64.82% x 2.05%)	1.44% based on 2.00%	1.55% based on 2.00%	2.11% based on 2.00%	1.33% based on 2.00%
36.	Percent of pupils at Bellows Falls UHSD #27	32.08%	35.10%	34.20%	35.18%
37.		-	-	-	-

- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. **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

LETTER FROM WESTMINSTER TOWN SCHOOL BOARD FOR TOWN MEETING

January, 2026

Dear Westminster Community:

Here is an overview of the state of Westminster Town School District as we prepare for Town Meeting 2026. Thank you for the privilege of serving as your school board. Please reach out at any time with questions, suggestions, concerns or encouragement!

What's Going On In-person at the School

It has been another positive year of growth and learning for students at the Westminster Center School. After a challenging few years of declining measures of academic achievement—consistent with trends throughout the United States—we are seeing tangible improvements. Students are demonstrating increased proficiency in areas including math and language arts. Attendance remains good, averaging around 95%. Student engagement has increased and behavioral problems are decreasing. While a small number of students have serious difficulties in school, the overall school environment is welcoming, warm, supportive and focused on helping every child feel respected and valued.

Morale continues to be strong among our dedicated and talented faculty and staff. Community members show up with good will and enthusiasm for the variety of events the school offers such as the annual Farm and Field Day, Harvest Meal, Halloween Parade, spring and winter concerts and more. Each of these events brings in younger and older siblings, parents, grandparents, extended family, friends and other supporters of our elementary school to celebrate and support our community's elementary school-aged children. Please join us when you can! And if you are interested in volunteering at the school, please contact Principal Liz Harty directly at Elizabeth.harty@wnesu.com.

You will remember that last year we reported a surprising start to the school year when we learned that a total of 19 children had moved out of the Westminster Town School District during the summer. This was a significant drop in the student population, from 144 K-6 students to 125. The greatest number of children moved because their families no longer had access to affordable housing in Westminster. That remains a concern; however, we are happy to report that the student population is stable at this time, holding at around 125 children in grades K – 6 both last year and this school year. It is projected to stay at this level in the coming school year as well.

Demographic Challenges

As you know, issues of declining enrollment and lack of affordable housing for families are facing communities throughout Vermont. Costs out of the control of our local schools, such as years of double-digit increases in health care premiums that are established at the state-wide level, continue to stress all of us as taxpayers.

Despite those challenges, with active community engagement and oversight, both at Town Meeting and throughout the school year through the work of your school administration and school board, we have been able to maintain a thriving school environment while containing those costs that we can manage at the local level.

Budget and Property Taxes

Two years ago, the Westminster school board proposed a 4.2% increase; last year we proposed a 1.08% decrease largely because we reduced staff to accommodate fewer students in the building. This year we are proposing a 3.07% decrease. This decrease is made possible without changing current staffing levels and services to children. The major reasons for the drop this year are a reduced number of 7th and 8th grade students for whom we need to pay tuition to local middle schools and the fact that we paid off the last of the ten-year loan to build the gymnasium.

There is real concern throughout the state about increases in property tax rates. We share those concerns. Those are tied, to a degree but not entirely, to increases in school budgets. While Westminster is not proposing an increase in the school budget, we are affected by the total of school budgets throughout the state. 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.

Issues to Watch in the Current Vermont Legislative Session

Some in the legislature, with the Governor's support, think the way to alleviate increased costs in school finance is to force consolidation of school districts. That is based on a largely unsupported belief that larger districts in Vermont will have economies of scale. That belief was at the heart of discussions concerning the law that was passed last July, Act 73. Both the Westminster school board and our select board are among those 104 towns and villages in Vermont that respectfully disagree with the view that forced consolidation into fewer school districts will reduce costs, especially in Vermont's rural areas. We joined the Rural School Community Alliance to help us advocate for the merits of local school districts and supervisory unions, with elementary schools close to where children live. We have helped bring together the evidence that shows the cost-effectiveness of many rural town school districts and supervisory unions, and the evidence that refutes the fallacy that forced consolidation will reduce costs.

What's At Risk and What Works

One of the many strengths of town school districts, like we still have in Westminster, is that you have a locally-elected school board that is deeply dedicated to the quality of the education our community's children receive while providing oversight and accountability for the budget. Further, you, the townspeople, review and deliberate the school district budget at Town Meeting and can provide your own oversight through school board meetings throughout the year. This is an example of locally-informed participatory democracy.

Local roots and civic engagement are at the heart of Westminster's success and appeal through the generations. Common sense and innovation both thrive here. One example is our strong nature-based Farm to School program and the high-quality nutritional services we provide our students. Some of you probably saw Paul Harlow, years ago, bringing fresh vegetables to the school when he worried about the quality of the lunches children were being served. That led to the school's longstanding vegetable garden where children help to grow food while learning mathematics, language arts, science and social studies in the process of literally growing food to eat. In addition to the hands-on learning in the school garden, Paul's early efforts have expanded and grown through the years to the point that Westminster's award-winning food services program was adopted throughout the WNESU and is being modeled in other parts of the state. All of the WNESU schools provide nutritious breakfast and lunch to our students throughout the year, purchasing and using a higher percentage of locally-grown produce than in any other school system in the state.

As one example of what is at stake—in addition to not reducing costs—consolidation into mega-districts typically forces children onto long bus rides and takes away the local knowledge that helps to keep a thriving elementary school where children live. If there is no elementary school, the community is less attractive to young families and businesses. That is a risk, we believe, we need to do everything we can to avoid.

One Way to Reduce Costs

We do agree that costs can be reduced through a shared services model where supervisory unions and school districts come together cooperatively to save money. WNESU Superintendent Andy Haas was an early champion of this approach. He supported the efforts of the Vermont Learning Collaborative to develop the state's first Board of Cooperative Educational Services here in Southeast Vermont. Seven supervisory unions and one school district, from Marlboro to Springfield and beyond, have come together to work on reducing costs. The first example of savings is in the area of special education. That is one of the most costly, and increasingly expensive, aspects of our budgets. We are already seeing savings in this shared services model. The shared services model is at the core of the recommendations of the Act 73 Redistricting Task Force which submitted its final report to the Vermont legislature this past December.

Our Commitment

Educational reform remains a major topic in this year's legislative session. Your school board, and the other school districts within the WNESU, will continue to do whatever we can to demonstrate how fiscal oversight and high-quality educational standards implemented at the local community level can combine to achieve cost-effective positive results, even in challenging times, and especially in Vermont's rural areas like Westminster. We will continue to do everything we can to keep elementary schools local and high quality, serving our community's children, now and into the future, while protecting the wallets of local taxpayers.

With appreciation,
Westminster Town School District Directors Cheryl Charles, Chair; Tine Biolsi, Vice Chair; Karen Blanchard and Margie Kearns Ferry



January 2026

Dear Westminster Community,

This year has been one for the books as Westminster Center School (WCS) teachers and staff continue to foster growth for all students. We were fortunate to retain most of last year's educational team and started the year fully staffed. We continue to offer traditions such as Harvest Feast, Farm and Field Day, Literacy Cafe, Winter Sports, and much, much more! We have returned to our roots by using strategies outlined through Responsive Classroom to build a school community that is safe, joyful, and engaging. As always, we prioritize relationship building and a sense of belonging as we work to achieve learning goals throughout the year.

Our student body consists of 126 students in grades kindergarten through sixth grade. Our staff is a highly qualified and engaging team that teaches the whole student. WCS has 10 classroom teachers, kindergarten through 6th grade, 4 special educators, and 4 Interventionists. Our wonderful paraprofessionals provide tremendous support, largely through federal funding. Our 5 Essentialists provide enriching opportunities in Art, PE, Music, and Library. Studio Y continues to provide integrated arts opportunities for all students at the Westminster West building throughout the school year. Our guidance counselor, mental health clinician, and restorative practices teacher help address the social-emotional needs of our students. Our maintenance staff continue to take pride in the buildings and grounds and our school nurse continues to play an integral role in keeping all our school community safe this year!

Our staff continues to keep track of both our preschool community of learners and our seventh and eighth graders for whom tuition support is provided. This year there are 42 Westminster 7th and 8th graders in area schools. The WNESU provides full day preschool services in the Center building 5 days a week. We offer an after school program five days a week through the Boys and Girls Club of Brattleboro.

Westminster Center School continues to learn and grow as a school community. Through the work of our Instructional Leadership Team, Westminster staff have committed to building comprehension through intentional lesson structure, teacher language, and reflective practices. With the adoption of new curricular tools—EL Education for literacy and Illustrative Mathematics for math—teachers are implementing evidence-based instructional methods that include explicit phonics instruction, deep comprehension strategies, and rich, problem-based math learning. WCS saw a 11% increase school-wide in students who were reading at or above grade level as we continue to work toward our school-wide goal of 80% proficiency.

With the support of the Westminster Community, WCS has been able to use local and reserve funds and community donations to make a variety of improvements including:

- Installing additional heat pumps around the building
- Upgrading the sound system in the gym
- Repaving the outside basketball court and installing new hoops

- Resealing driveways
- Installing solar panels on the gym roof and field

Thank you, Westminster, for consistently supporting our school. I am privileged and humbled to serve our students, parents, and the community, and to work with so many wonderful educators. I truly look forward to seeing the students come through the door each day!

Respectfully Submitted,

Liz Harty

Liz Harty

Principal

Safety



WARNING
Westminster Town School District Annual Meeting
Saturday, February 28, 2026

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, February 28, 2026 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 apply the sum of \$262,279 from the projected fiscal year 2025 surplus of \$262,279 to create a reserve fund to offset expenditures in future years.

ARTICLE 3: Shall the voters of the Westminster Town School District approve an annual compensation to each school Director in the amount of \$800 and an additional \$200 to the Director who serves as Board Chair.

ARTICLE 4: Shall the voters of the Westminster Town School District approve the school board to expend **\$5,145,255.00** (five million, one hundred forty-five thousand, two hundred fifty-five 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 \$15,317 which is 2% higher than per pupil education spending of the current year.

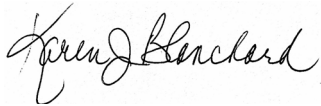
ARTICLE 5: To transact any other proper business to be brought before the Town School District meeting.

Approved by the Westminster Town School District Board on January 7, 2026.

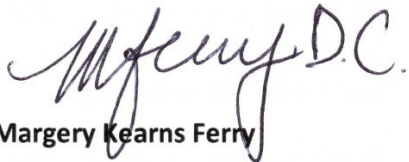


Cheryl Charles, Board Chair, 2027

Tine Biolsi, Board Vice Chair, 2028



Karen Blanchard, 2026



Margery Kearns Ferry

Margie Kearns Ferry, 2027

*Westminster School District
FY27 Comparative Budget Report
General Fund (1001)*

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Revenue				
Bank Interest - Mascoma Gen Fund	0	25,032.12	0	15,000
Prior Year Revenue	150,000	281,343.14	100,000	100,000
ED Spending Grant	2,350,406	2,457,723.93	5,208,124	5,030,255
ED Spending Tax	2,865,594	2,758,276.07	0	0
TOTAL REVENUE	5,366,000	5,522,375.26	5,308,124	5,145,255

EXPENDITURES

Description	Budget	Actual	Actual	Actual
Elementary				
Pre-Kindergarten				
Tuition To Private VT	81,564	70,466.85	78,000	74,495
<i>Total Regular Ed</i>	<i>81,564</i>	<i>70,466.85</i>	<i>78,000</i>	<i>74,495</i>

Direct Instruction

Teacher Salaries	1,115,304	1,154,327.12	1,055,759	1,078,482
Stipends	1,500	0.00	1,500	0
Paraeducator Salaries	55,336	31,580.37	58,226	58,473
Substitute	25,000	13,680.00	25,000	25,000
Health Insurance	332,514	279,952.33	307,273	300,425
HSA	0	0.00	0	1,900
HRA	0	0.00	0	41,300
FICA	89,984	85,339.08	85,218	86,976
Childcare Tax	3,882	3,329.69	3,678	3,750
VSTRS - OPEB	16,000	56,365.95	16,000	23,268
VMERS	3,874	2,202.64	4,222	4,239
Retirement Incentive - Local	7,500	0.00	7,500	7,500
Tuition Reimbursement	13,700	25,669.44	13,700	26,953
Unemployment Ins.	1	3,427.99	0	90
Workers Comp	1,176	1,236.00	1,114	8,720
Dental Insurance	5,343	5,659.96	5,271	6,300
Life Insurance	0	0.00	0	324
Long Term Disability	3,489	2,907.59	3,277	2,887
Professional Educational Services	121,200	53,025.00	10,000	0
Non-Technology Repair & Maintenance	500	216.00	500	0
Travel	500	3,324.42	500	3,491
General Supplies	41,200	18,887.32	41,200	40,000
Books and Periodicals	9,000	0.00	10,000	9,000
Furniture and Fixtures	5,000	129.99	5,000	0
Technology Software	0	0.00	650	650
Other Equipment	1,000	579.93	0	0

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Dues & Fees	2,250	517.88	500	500
<i>Total Direct Instruction</i>	1,855,253	1,742,358.70	1,656,088	1,730,228
Special Education				
Professional Educational Services	8,000	0.00	8,000	0
Special Ed Excess Cost	20,000	0.00	20,000	0
<i>Total Special Ed</i>	28,000	0.00	28,000	0
Co-Curricular				
General Supplies	2,000	908.01	2,000	2,000
Dues & Fees	15,000	13,935.94	15,000	15,000
<i>Total Co-Curricular</i>	17,000	14,843.95	17,000	17,000
Guidance				
Teacher Salaries	79,123	81,008.00	82,628	84,280
Health Insurance	32,808	33,222.40	36,546	35,117
HRA	0	0.00	0	4,000
FICA	6,053	5,477.54	6,321	6,447
Childcare Tax	261	218.76	273	278
Unemployment Ins.	0	0.00	0	5
Workers Comp	79	81.00	83	648
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	227	195.61	236	214
General Supplies	300	152.72	300	0
<i>Total Guidance</i>	119,212	120,716.51	126,748	131,358
Health Services				
Teacher Salaries	68,173	68,497.00	70,392	73,016
Health Insurance	23,823	16,378.48	22,511	19,695
HSA	0	0.00	0	4,000
FICA	5,215	4,767.49	5,385	5,586
Childcare Tax	225	191.20	232	241
VSTRS - OPEB	0	0.00	0	1,649
Unemployment Comp	0	0.00	0	5
Workers Comp	68	70.00	70	560
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	200	168.11	205	185
Communications	558	0.00	558	550
General Supplies	3,100	1,541.81	3,100	1,619
Technology Software	0	0.00	800	825
Dues & Fees	800	0.00	0	0
<i>Total Health Services</i>	102,523	91,974.57	103,614	108,300
Instruction and Curriculum				
Professional Educational Services	2,000	1,838.00	2,000	2,000

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
General Supplies	8,500	729.05	1,000	1,000
<i>Total Instruction & Curriculum</i>	10,500	2,567.05	3,000	3,000
<i>Library / Media Services</i>				
Teacher Salaries	75,543	74,897.00	76,792	79,416
Health Insurance	32,808	28,916.08	36,546	35,117
HRA	0	0.00	0	4,000
FICA	5,779	5,171.24	5,875	6,075
Childcare Tax	249	206.90	253	262
Tuition Reimbursement	0	1,485.00	0	0
Unemployment Comp	0	0.00	0	5
Workers Comp	76	77.00	77	608
Dental Insurance	361	360.48	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	218	182.11	221	202
General Supplies	2,500	1,482.41	2,500	2,500
Books & Periodicals	3,500	1,684.23	3,500	3,500
Technology Software	0	123.37	1,650	1,400
Dues & Fees	1,300	1,191.44	0	0
<i>Total Library / Media Services</i>	122,334	115,777.26	127,775	133,454
<i>Technology for Instruction</i>				
Communications	4,800	4,400.00	4,800	4,800
Technology Software	950	0.00	950	0
<i>Total Technology for Instruction</i>	5,750	4,400.00	5,750	4,800
<i>Board of Education</i>				
Other Salaries	4,200	4,600.00	4,200	4,600
FICA	320	351.90	320	353
Childcare Tax	14	15.18	14	15
Unemployment Comp	0	522.65	0	46
Other Professional Services	16,000	20,668.80	11,000	18,584
Insurance	0	0.00	0	18,854
Dues & Fees	0	2,879.64	0	3,024
<i>Total Board of Education</i>	20,534	29,038.17	15,534	45,476
<i>Office of the Principal</i>				
Administration Salaries	103,210	103,210.12	105,274	111,633
Clerical Salaries	44,943	47,000.00	47,940	50,104
Health Insurance	32,808	33,238.48	34,822	33,247
HSA	0	0.00	0	4,000
FICA	11,334	10,803.03	11,720	12,373
Childcare Tax	489	410.94	505	533
VMERS	3,146	3,258.40	3,476	3,633
Tuition Reimbursement	2,000	820.00	2,000	0
Unemployment Insurance	0	0.00	0	10
Workers Comp	148	150.00	153	856

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Dental Insurance	661	660.48	661	700
Life Insurance	0	0.00	0	29
Long Term Disability	430	313.74	442	411
Non-Technology Repair & Maintenance	13,800	1,450.00	1,000	1,000
Postage	0	609.12	0	800
Copier	12,000	8,124.15	12,000	12,000
Communications	5,000	5,578.11	5,000	5,000
Travel	1,000	668.20	1,000	1,000
General Supplies	5,000	4,883.76	5,000	5,000
Dues & Fees	1,300	1,109.00	1,300	1,300
<i>Total Office of the Principal</i>	<i>237,269</i>	<i>222,287.53</i>	<i>232,293</i>	<i>243,629</i>

Fiscal Services

Childcare Tax	0	2,263.78	0	0
<i>Total Fiscal Services</i>	<i>0</i>	<i>2,263.78</i>	<i>0</i>	<i>0</i>

Operation of Buildings

Non-Technical Generalist Salaries	147,050	150,801.22	167,244	192,468
Health Insurance	57,061	44,291.87	58,037	47,794
HRA	0	0.00	0	8,000
FICA	11,249	10,235.79	12,794	14,725
Childcare Tax	485	410.45	552	635
VMERS	10,293	10,133.67	12,125	13,954
Unemployment Insurance	0	0.00	0	20
Workers Comp	10,293	8,369.00	11,707	1,476
Dental Insurance	622	597.42	933	700
Life Insurance	0	0.00	0	30
Long Term Disability	452	337.40	505	489
Utility Services - Water	2,500	1,866.00	2,750	2,750
Cleaning Services - West	0	450.00	0	0
Snow Removal	11,500	12,090.00	11,500	14,000
Trash Removal	4,500	5,332.00	5,750	5,800
Non-Technology Repair & Maintenance	30,000	24,293.00	30,000	40,000
Technology Repair & Maintenance	14,250	15,832.25	14,250	15,000
Insurance	12,396	12,550.00	12,550	29,060
Communications	660	0.00	660	660
General Supplies	21,069	19,030.46	21,069	22,000
Electricity,	38,600	41,647.38	53,000	10,000
Bottled Gas	250	181.74	250	250
Heating Oil	30,000	13,539.13	20,000	20,000
Wood Chips	21,000	13,619.40	20,000	20,000
Dues and Fees	2,300	455.00	2,300	2,300
<i>Total Operation of Buildings</i>	<i>426,530</i>	<i>386,063.18</i>	<i>457,976</i>	<i>462,111</i>

Transportation

Technology Repair & Maintenance	2,000	50.00	2,000	2,000
Gasoline	1,000	484.51	1,000	1,000

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
<i>Total Transportation</i>	3,000	534.51	3,000	3,000
Debt Service				
Principal on Bond	95,000	95,000.00	95,000	0
Interest on Bonds, Westminster Center School	1,194	(565.37)	0	0
<i>Total Debt Service</i>	96,194	94,434.63	95,000	0
Fund Transfers				
Fund Transfers Out - Other	20,000	256,115.00	20,000	0
<i>Total Fund Transfers</i>	20,000	256,115.00	20,000	0
<i>Total Elementary</i>	3,064,099	3,083,374.84	2,891,778	2,882,356
Summer School				
Community Service Operations				
TEACHER SALARIES	0	0.00	0	8,379
PARAEDUCATOR SALARIES	0	0.00	0	4,992
FICA	0	0.00	0	1,023
Childcare Tax	0	0.00	0	44
VMERS	0	0.00	0	362
<i>Total Summer School</i>	0	0.00	0	14,800
Secondary				
Regular Education				
Tuition to Public VT LEA's	835,000	797,450.00	835,000	690,375
Tuition To Private VT	209,000	283,758.00	209,000	87,824
<i>Total Secondary</i>	1,044,000	1,081,208.00	1,044,000	778,199
Location Wide				
General Support Services - Central Services				
SU Assessment - Early Childhood	53,894	53,894.00	99,911	68,576
SU Assessment - Central Office	675,238	675,238.00	682,614	562,952
SU Assessment - Food Service	42,579	42,579.00	39,083	73,950
SU Assessment - Special Education	404,626	404,626.00	472,738	689,927
<i>Total Assessments</i>	1,176,337	1,176,337.00	1,294,346	1,395,405
Total Expenditures	5,366,000	5,411,386.69	5,308,124	5,145,255

Windham Northeast S.U.
FY27 General Fund Budget Summary

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
REVENUE					
Investment Earnings - Interest	0	71,788.98	50,000	30,000	(20,000)
SU Assessments - Regular	6,470,953	6,470,953.00	7,254,780	6,775,978	(478,802)
Refund of Prior Years Expenditure	0	30,131.26	0	0	0
Surplus Prior Year Revenue	0	0.00	0	315,756	0
Misc. Other Local Revenue	0	89,164.36	0	0	0
State Aid For Transportation	350,000	335,555.00	350,000	335,555	(14,445)
Special Ed. Reimbursements - Intensive	2,987,000	2,986,526.00	2,705,412	2,480,637	(224,776)
Special Ed Reimb - Extraordina	357,000	784,032.69	357,000	1,308,484	951,484
State Placed Students Spec. Edu. LEA Reimbt	0	41,644.82	0	0	0
Technical Ed. - Transportation	16,000	48,671.28	16,000	97,902	81,902
Revenue : Indirect Costs	0	29,353.69	0	0	0
Inter-fund Transfers	0	6,951.20	0	0	0
TOTAL REVENUE	10,180,953	10,894,772.28	10,733,192	11,344,311	295,363

EXPENDITURES
Central Office

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction - Substitutes	0	21,160.67	0	0	0
Direct Instruction	0	385.13	35,000	0	(35,000)
Health Services	7,198	3,693.24	6,673	5,391	(1,282)
Psychological Services	0	0.00	189,095	108,030	(81,065)
Instruction and Curriculum	382,794	345,019.73	529,876	366,123	(163,753)
Technology for Instruction	581,694	568,036.21	591,943	631,651	39,708
Board of Education	79,033	113,552.82	48,148	34,631	(13,517)
Audit	0	0.00	25,000	40,000	15,000
Legal Services	0	0.00	18,500	40,000	21,500
Office of the Superintendent	482,575	517,975.41	409,911	418,252	8,341
Fiscal Services	578,331	663,132.94	806,075	813,230	7,155
Operation of Buildings	96,288	90,763.07	91,973	111,009	19,036
Family Engagement	0	0.00	0	206,543	206,543
Transportation	1,247,367	879,389.82	1,140,026	953,223	(186,803)
Adjustment to Prior Year	0	809,842.82	0	0	0
Fund Transfers	7,007,000	18,613.28	200,000	0	(200,000)
Direct Instruction - ELL	17,547	34,392.22	91,624	95,757	4,133
Total Central Office	10,479,827	4,065,957.36	4,183,844	3,823,840	(360,004)

Special Education

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Direct Instruction	4,656,401	5,051,687.09	4,728,562	5,374,295	645,733
Psychological Services	638,544	885,386.83	496,728	707,301	210,573
Speech Pathology	474,431	553,074.82	518,745	523,307	4,562
Occupational Therapy	236,895	235,176.54	242,250	169,747	(72,503)
Physical Therapy	43,100	27,206.89	43,100	28,567	(14,533)
Other Support Services - Admin	454,428	458,530.53	519,963	532,098	12,135
Transportation	0	147,769.02	0	185,156	185,156
Total Special Ed	6,503,799	7,358,831.72	6,549,348	7,520,471	971,123

TOTAL EXPENDITURES	16,983,626	11,424,789.08	10,733,192	11,344,311	611,119
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District: **Westminster**
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 counts to use.

T234

Windham County

Property dollar equivalent yield

8,849

<--See bottom note

12,154

Homestead tax rate per \$8,849 of spending per LTWADM

1.00

Income dollar equivalent yield per 2.0% of household income

Expenditures

		FY2024	FY2025	FY2026	FY2027	
1.	Budget (local budget, including special programs, and full technical center expenditures)	\$5,149,731	\$5,366,000	\$5,308,124	\$5,145,255	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	Locally adopted or warned budget	\$5,149,731	\$5,366,000	\$5,308,124	\$5,145,255	3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-	5.
6.	Total Expenditures	\$5,149,731	\$5,366,000	\$5,308,124	\$5,145,255	6.
7.	S.U. assessment (included in local budget) - informational data	-	-	-	-	7.
8.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	8.

Revenues

9.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)	\$300,000	\$150,000	\$100,000	\$115,000	9.
10.	Offsetting revenues	\$300,000	\$150,000	\$100,000	\$115,000	10.
11.	Education Spending	\$4,849,731	\$5,216,000	\$5,208,124	\$5,030,255	11.
12.	Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)	221.34	391.39	346.85	328.40	12.

Education Spending per Pupil

		\$21,910.78	\$13,326.86	\$15,015.49	\$15,317.46	
13.						13.
14.	minus Principal & interest payments per LTWADM for voter approved bonds prior to July 1, 2024	na	na	-	-	14.
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)			na	na	15.
16.	minus Less amount of deficit if deficit is SOLELY attributable to bonds issued to public schools for grades the district does not operate for new students who moved to the district after the bonds were passed (per eqpup)			na	na	16.
17.	minus Less SpEd costs if excess is solely attributable to SpEd spending if district has 20 or fewer pupils			na	na	17.
18.	minus Estimated costs of new students after bonds (per pupil)			na	na	18.
19.	minus Total tuitions if tuitioning ALL public schools (if legislature has approved tuitions greater than average announced tuition (per pupil))			na	na	19.
20.	minus Less planning costs for all schools (per pupil)			na	na	20.
21.	minus Teacher retirement costs for new members of Vermont State Teachers Retirement System on or after July 1, 2015 (per pupil)			na	na	21.
22.	minus Costs incurred in sampling drinking water outlets, implementing lead remediation, or retesting.			na	na	22.
23.	Excess spending threshold	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926	threshold = \$16,470	23.
24.	plus Excess Spending per Pupil over threshold (if any)	na	na	\$15,926.00	\$16,470.00	24.
25.	Per pupil figure used for calculating District Equalized Tax Rate	Suspended thru FY29 \$13,327	Suspended thru FY29 \$13,327	\$15,015	\$15,317.46	25.
26.	District spending adjustment (minimum of 100%)	141.882% based on yield \$15,443	134.710% based on yield \$9,785	174.680% based on \$8,596	173.098% based on \$8,849	26.

Prorating the local tax rate

27.	Anticipated district equalized homestead tax rate (to be prorated by line 30) $[\$15,317.46 + (\$8,849 / \$1.00)]$	\$1.4188 based on \$1.00	\$1.3471 based on \$1.00	\$1.7468 based on \$1.00	\$1.7310 based on \$1.00	27.
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 70.33%				-	28.
29.	Cent discount adjusted anticipated district equalized homestead tax rate				\$1.7310	29.
30.	Percent of Westminster pupils not in a union school district	66.98%	65.29%	64.57%	63.41%	30.
31.	Portion of district eq homestead rate to be assessed by town $(63.41\% \times \$1.73)$	\$0.9503	\$0.8795	\$1.1279	\$1.0976	31.
32.	Common Level of Appraisal (CLA) divided by Statewide Adjustment	82.74%	76.83%	94.53%	88.67%	32.
33.	Portion of actual district homestead rate to be assessed by town $(\$1.0976 / 88.67\%)$	\$1.1485 based on \$1.00	\$1.1447 based on \$1.00	\$1.1932 based on \$1.00	\$1.2378 based on \$1.00	33.
34.	Anticipated income cap percent (to be prorated by line 30) $[(\$15,317.46 + \$12,154) \times 2.00\%]$	2.50% based on 2.00%	2.64% based on 2.00%	2.47% based on 2.00%	2.52% based on 2.00%	34.
35.	Portion of district income cap percent applied by State $(63.41\% \times 2.52\%)$	1.67% based on 2.00%	1.72% based on 2.00%	2.47% based on 2.00%	1.60% based on 2.00%	35.
36.	#N/A	33.02%	34.71%	35.43%	36.59%	36.
37.	#N/A	-	-	-	-	37.

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.

- Using the revised December 1, 2025 Education Fund Outlook FY27 forecast, the FY27 education fund need results in a property yield of \$8,849 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$12,154 for a base income percent of 2.0%, and a non-residential tax rate of \$1.785. **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 ELEMENTARY SCHOOL DISTRICT

As of August 13, 2025, we received the following note from Vermont's Secretary of Education, "I approve Windham Northeast Elementary School District changing its legal name to the Athens Grafton School District, effective immediately." We are grateful to finally be allowed to return to our original name following the disbanding of the forced merger we had with Westminster Central School a few years back.

The Grafton Elementary School is currently fully staffed for the school day programming. There is a teacher for the kindergarten class, for grades 1 and 2, grades 3 and 4, and grades 5 and 6. Because of state regulations we were unable to combine kindergarten with grades 1 and 2, which had been the school board's preference. We have all the part time teachers and staff – music, PE, and our counselor.

We had been struggling to find a nurse to fill that position. We finally found a part-time nurse to join our staff, who with the help of Angela and several teachers getting their red cross certification and working under her, can maintain a medical presence at the school during regular school hours.

We are still in need of a custodian. If you or you know anyone who is looking for this type of work, please contact the school and find out the details and get an application.

We have been unable to start up the after-school program at the GES as we still need of one more adult to work Monday through Friday 2:30 through 5:30. There is no teaching credentials needed for this position. If you are a community person interested in helping to organize this program, please contact Angela at the Grafton Elementary School to find out more information and how to apply.

The school board is fully staffed with Emily Ferenc recently coming on as the BFUHS board member from Athens. Remember, if you have any concerns or questions, please contact one of the School Board members: Athens: Lynn Morgan (chair), Krista Gay, Mark Berman, and Emily Ferenc (BFUHS board) and Grafton: Hardy Merrill (vice chair), Cathy Siano-Goodwin, Rachel Plummer and Mary Howard Hall (BFUHS board). Our contact information can be found by googling: wnesu.org – School Boards - Main Links - Board Member (Contact info).

As of Oct 2025, A Continuous Improvement Plan (CIP) was established and voted on SU wide. With the CIP in place, the SU is working on a goal of unifying the education curriculums across the district schools. We have already seen some encouraging educational improvements among our students throughout the SU because of upgrading the curriculums and using them across the SU.

Producing a reasonable budget that also supports our students learning is always a board priority. The FY27 K-8 expenditure budget that has been approved by the board totals \$1,676,464. This is \$9,460 less than the 2025 actual expenditures for the district and an increase of \$44,056 or 2.7% versus the 2026 budget. Fortunately, we have been able to hold the FY27 budget flat versus 2025 while absorbing increases in health insurance of over 20% and a \$56,761 increase in our assessment from the WNESU.

Unfortunately, issues of declining enrollment and a lack of affordable housing for families are impacting communities throughout Vermont. The Athens Grafton school is not an exception to this fact as it has seen its Long Term Weighted Average Daily Membership (LTWADM) decline by 24.7% in the past 3 years. Fortunately, the Board and the Administration have been able to mitigate the impact of this significant decline on our Net Education Spending per Pupil by controlling spending and by the voters' willingness to reduce expenditures with money from the district's fund balance. The result: Education Spending per Pupil in FY27 is \$13,566.06 which is 3.2% higher than FY26. Note this is significantly below the State's Excess Spending Threshold of \$16,470 per pupil.

With the approval of this budget, the Bellows Falls High School budget and the information presently available from the state of Vermont we are estimating that the Homestead tax rate for Athens will be \$1.5501 an increase of 3.57%, and for Grafton \$1.6103 an increase of 5.97%. This is significantly below the State of Vermont Commissioner of Taxes estimate of an average 12% increase for Vermonters in FY27. In addition, if the Legislature agrees with the Governor on a proposed \$75.1million transfer from the General Fund to the Education Fund these estimated tax rates will be reduced.

The governor's Redistricting Task Force has submitted their report to the state legislature. The hard work done by the Rural Schools Community Alliance (RSCA) as they met with the Redistricting Task Force and presented their reasons for the need to maintain Vermont's rural schools has paid off. The Task Force's report stated that their findings were that the rural school set up is more functional than the large four district plan proposed by the governor. Therefore, for now the Athens Grafton School District and the Windham Northeast Supervisory Union will continue as is. We owe a huge thank you to the RSCA members for all their work, research and dedication to speaking up for our current educational system.

Respectfully Submitted,
Lynn Morgan, Chair



Grafton Elementary School

Angela Cartier, Principal

Sarah Noble, Administrative Assistant

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

December 3, 2025

Dear Grafton and Athens Communities,

The start of the year at Grafton Elementary School was both busy and inspiring. Our students have been diving into new challenges, developing skills, and showing resilience every day. We are fortunate to have a steady and dedicated staff that bring energy and creative ideas to our school. Together, we aim to create a welcoming, engaging, and joyful learning environment for every student.

Academically, we continue to use EL Education for English Language Arts, integrating Science and Social Studies topics in ways that allow students to explore these subjects through reading, writing, and hands-on learning. Illustrative Math continues to support our students in building strong mathematical understanding. Alongside these programs, we prioritize student engagement, achievement, and the use of restorative practices to promote positive behavior and problem-solving skills.

We are proud to maintain our recognition as a PBIS (Positive Behavior Interventions and Supports) school through the Vermont Agency of Education. For the third year in a row, GES has been honored as a School of Recognition for our PBIS efforts. Being part of a nationwide network of over 20,000 schools, we use this research-based framework to support positive behavior, create a safe and supportive environment, and maximize learning time. PBIS has clear benefits for our students: fewer behavioral disruptions, improved attendance, and more time for instruction. Social-Emotional Learning (SEL) and Responsive Classroom strategies remain a focus this year. These approaches help strengthen the connections between students and teachers, support positive behavior, and guide students in developing important life skills.

Our PBIS framework is built around four core values. At GES, we say, “We are kind, safe, we persevere and we take care of our community. We are Panthers!” Students are taught expected behaviors through lessons and reinforced through an acknowledgment system. Observation and reflection help guide responses to unexpected behavior, ensuring we continue to grow our positive school culture.

This institution is an equal opportunity provider and employer.

Learning at GES extends well beyond the classroom. Our outdoor spaces, including the pond, fields, and stream, provide incredible opportunities for hands-on exploration, creativity, and environmental learning. These resources, supported by the Windham Foundation and our partnership with The Nature Museum, enrich student experiences and foster curiosity.

We continue to make thoughtful improvements to our facilities and overall safety. In the spring of 2025, all exterior doors were replaced with solid doors to enhance security and support a safer learning environment. Over the summer, we refreshed the exterior of the building by repairing areas of chipped paint. This fall, we added new fire lane markings to the parking lot. Looking ahead to the spring of 2026, we plan to add fresh woodchips to the playground and schedule the septic system for pumping.

The Grafton Elementary PTO plays a vital role in supporting our school. Their dedication, along with the generosity of our community, allows us to offer additional programs and resources that enhance learning. We encourage families to attend monthly PTO meetings and contribute their ideas.

Every day, our talented staff focus on nurturing the whole student, making student-centered decisions, and supporting each child's growth. We are proud to serve the Grafton and Athens communities and deeply appreciate the ongoing support from families, local businesses, and residents.

Thank you for being such an important part of our school community. Your support helps us preserve the cherished traditions of GES while creating a space where students can thrive academically, socially, and emotionally. It is an honor to lead this school and be part of such an incredibly dedicated community.

Go Panthers!

Warm regards,

Angela Cartier

Principal, Grafton Elementary School

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Unfortunately, issues of declining enrollment and a lack of affordable housing for families are impacting communities throughout Vermont. The Athens Grafton school is not an exception to this fact as it has seen its Long Term Weighted Average Daily Membership (LTWADM) decline by 24.7% in the past 3 years. Fortunately, the Board and the Administration have been able to mitigate the impact of this significant decline on our Net Education Spending per Pupil by controlling spending and by the voters' willingness to reduce expenditures with money from the district's fund balance. The result: Education Spending per Pupil in FY27 is \$13,566.06 which is 3.2% higher than FY26. Note this is significantly below the State's Excess Spending Threshold of \$16,470 per pupil.

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WARNING
Athens Grafton School District (WNUESD)

The legal voters of the Athens Grafton School District (WNUESD) serving the towns of Grafton and Athens are hereby notified and warned to meet at the Grafton Elementary School in Grafton, VT on Tuesday, February 24, 2026 at 6:00PM to discuss Articles 2 through 6.

The legal voters of the Athens Grafton School District (WNUESD) serving the towns of Grafton and Athens are hereby warned to vote by Australian ballot at the following locations and times on Tuesday, March 3, 2026:

The polls will be open on Tuesday, March 3, 2026, at the following times stated below:

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

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

ARTICLE 2: Shall the voters of the Athens Grafton School District (WNUESD) approve the school board to expend **\$1,676,464** (One Million, Six Hundred Seventy Six Thousand, Four Hundred Sixty Four dollars), which is the amount the school board has determined to be necessary for the ensuing fiscal year? Athens Grafton School District (WNUESD) estimates that this proposed budget, if approved, will result in per pupil education spending of \$13,566.06, which is **\$419.84 higher** than per pupil education spending of the current year.

ARTICLE 3: Shall the voters of the Athens Grafton School District (WNUESD) apply the sum of \$144,561 from the fiscal year 2025 Fund Balance of \$294,561 to create a reserve fund to offset expenditures in future years.

ARTICLE 4: Shall the voters of the Athens Grafton School District (WNUESD) apply the sum of \$150,000 from the fiscal year 2025 Fund Balance of \$294,561 to reduce expenditures in the fiscal year 2027 to reduce taxes.

ARTICLE 5: Shall the voters of the Athens Grafton School District (WNUESD) authorize the school board to close the restricted tuition fund, and the transfer of the total amount from that fund, \$85,000, to a new unrestricted tax relief reserve fund to offset expenditures in future years.

ARTICLE 6: Shall the voters of the Athens Grafton School District (WNUESD) vote to pay its District Officers compensation in the following amounts: Board Chair \$800.00, Board Members \$700.00 each, District Treasurer \$250, and District Clerk \$250, and an additional stipend for members of the Supervisory Union Board \$250.

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

Approved by the Athens Grafton School District (WNUESD) on January 20, 2026.

Lynn Morgan

Lynn Morgan, Board Chair, 2027

Krista Gay, 2027

Cathy Siano-Goodwin

Cathy Siano-Goodwin, 2027

Hardy Merrill

Hardy Merrill, 2026

Rachel Plummer

Mark Berman, 2027

Rachel Plummer, 2027

*Athens-Grafton School District
FY27 Comparative Budget Report
General Fund (1001)*

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Prior Year Revenue	250,000	0.00	250,083	187,630
Tuition	0	15,000.00	0	0
Surplus Prior Year Revenue - <i>WNESU</i>	0	48,126.28	0	0
Mascoma General Fund Bank Interest	0	33,365.65	0	0
ED Spending Taxes Athens	270,801	294,137.64	1,382,325	1,488,834
ED Spending Tax Grafton	748,586	747,172.00	0	0
ED Spending Grant Athens	552,613	541,725.13	0	0
TOTAL REVENUE	1,822,000	1,679,526.70	1,632,408	1,676,464

EXPENDITURES

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Elementary				
Pre-Kindergarten				
Tuition, Pre-K, Athens-Grafton	23,304	6,797.00	16,000	7,186
<i>Total Pre-K</i>	<i>23,304</i>	<i>6,797.00</i>	<i>16,000</i>	<i>7,186</i>

Direct Instruction

Teacher Salaries	409,712	391,405.52	430,608	405,719
Substitutes	5,000	4,740.00	5,000	0
Health Insurance	82,918	73,818.33	90,746	97,947
HRA	0	0.00	0	14,280
FICA	31,528	28,822.77	32,941	31,039
Childcare Tax	1,360	2,036.32	1,420	1,339
VSTRS - OPEB	10,000	26,641.03	10,000	14,841
Tuition Reimbursement	0	5,680.35	0	5,964
Unemployment Ins.	2,000	862.44	2,000	658
Workers Comp	412	430.00	430	1,144
Dental Insurance	1,155	1,310.58	1,155	2,450
Life Insurance	0	0.00	0	133
Long Term Disability	1,285	853.16	1,332	1,030
Professional Educational Services	4,500	1,000.00	4,500	0
General Supplies	15,000	11,252.98	10,300	12,000
Books & Periodicals	4,000	441.59	4,000	4,000
Technology Software	0	0.00	0	400
Dues & Fees	1,500	403.95	1,500	0
<i>Total Direct Instruction</i>	<i>570,370</i>	<i>549,699.02</i>	<i>595,932</i>	<i>592,944</i>

Co-Curricular

Dues & Fees	5,185	1,230.00	1,900	6,500
<i>Total Co-Curricular</i>	<i>5,185</i>	<i>1,230.00</i>	<i>1,900</i>	<i>6,500</i>

Guidance

Teachers Salaries	49,736	27,016.22	0	20,886
Health Insurance	684	0.00	0	0
FICA	3,805	2,066.65	0	1,598
Childcare Tax	164	83.54	0	69

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Unemployment Ins.	0	0.00	0	94
Workers Comp	50	51.00	0	60
Life Insurance	0	0.00	0	19
Long Term Disability	153	84.18	0	53
General Supplies	600	581.23	0	600
<i>Total Guidance</i>	<i>55,192</i>	<i>29,882.82</i>	<i>0</i>	<i>23,379</i>

Health Services

Teachers Salaries	62,646	63,697.00	65,592	13,643
Health Insurance	12,455	10,285.12	12,792	4,762
HRA	0	0.00	0	800
FICA	4,792	4,660.10	5,018	1,044
Childcare Tax	207	187.58	216	45
Unemployment Ins.	0	0.00	0	94
Workers Comp	63	66.00	66	40
Dental Insurance	0	300.40	361	350
Life Insurance	0	0.00	0	19
Long Term Disability	186	129.56	193	35
Non Technology Repairs	0	0.00	0	80
General Supplies	1,030	907.22	1,028	500
Technology Software	0	0.00	0	850
Dues & Fees	0	0.00	0	50
Prior Year Expenditure	0	1,672.32	0	0
<i>Total Health Services</i>	<i>81,379</i>	<i>81,905.30</i>	<i>85,266</i>	<i>22,312</i>

Instruction and Curriculum

Tuition Reimbursement	2,000	0.00	0	0
Professional Educational Services	0	1,000.00	2,000	1,000
<i>Total Instruction & Curriculum</i>	<i>2,000</i>	<i>1,000.00</i>	<i>2,000</i>	<i>1,000</i>

Library / Media Services

Teachers Salaries	13,266	15,699.40	14,078	10,763
Health Insurance	10,935	0.00	2,000	0
FICA	1,015	1,201.05	1,077	823
Childcare Tax	44	48.99	46	36
Unemployment Ins.	0	0.00	0	94
Workers Comp	13	14.00	14	32
Dental Insurance	361	0.00	0	0
Life Insurance	0	0.00	0	19
Long Term Disability	60	40.46	62	27
Supplies	1,000	677.69	750	1,000
Books & Periodicals	1,000	951.15	750	1,000
Technology Software	0	1,191.44	0	1,300
Dues & Fees	0	1,191.44	0	0
<i>Total Library / Media Services</i>	<i>27,694</i>	<i>21,015.62</i>	<i>18,777</i>	<i>15,094</i>

Technology for Instruction

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Communications	1,500	1,500.00	1,500	1,500
<i>Total Technology for Instruction</i>	<i>1,500</i>	<i>1,500.00</i>	<i>1,500</i>	<i>1,500</i>

Board of Education

Other Wages	4,250	4,150.00	4,250	4,150
FICA	325	317.49	325	318
Childcare Tax	14	13.71	14	14
Workers Comp	25	25.00	25	0
Other Professional Services	9,000	14,402.50	8,000	16,000
Insurance	0	0.00	0	2,788
Dues & Fees	0	1,629.64	0	1,800
<i>Total Board of Education</i>	<i>13,614</i>	<i>20,538.34</i>	<i>12,614</i>	<i>25,070</i>

Office of the Principal

Administration Salaries	90,177	92,176.50	91,981	97,066
Clerical Salaries	42,078	42,078.00	42,920	45,000
Health Insurance	32,808	32,978.30	38,546	37,117
HRA	0	0.00	0	4,000
FICA	10,118	9,434.85	10,320	10,869
Childcare Tax	437	373.94	446	469
VMERS	2,945	2,917.20	3,112	3,263
Tuition Reimbursement	1,500	1,183.00	1,500	4,100
Unemployment Ins.	0	0.00	0	188
Workers Comp	132	132.00	135	410
Dental Insurance	311	660.48	661	700
Life Insurance	0	0.00	0	38
Long Term Disability	388	280.92	395	361
Rental - Copier	3,000	2,031.72	3,000	3,000
Communications	2,000	2,200.53	2,000	1,600
Postage	500	319.38	500	500
Travel	1,000	217.62	1,000	1,000
General Supplies	2,000	1,327.46	2,000	2,000
Other Equipment	3,500	0.00	1,000	0
Dues & Fees	650	684.00	650	700
<i>Total Office of the Principal</i>	<i>193,544</i>	<i>188,995.90</i>	<i>200,166</i>	<i>212,381</i>

Operation of Buildings

Non Clerical Generalist Salaries	58,682	54,527.03	16,224	31,441
Health Insurance	23,393	23,563.10	0	0
FICA	4,490	3,394.04	1,241	2,406
Childcare Tax	193	137.05	54	104
VMERS	4,108	3,104.20	1,176	1,088
Unemployment Ins.	0	0.00	0	188
Workers Comp	4,108	4,199.00	1,136	92
Dental Insurance	311	310.56	0	0
Life Insurance	0	0.00	0	40
Long Term Disability	202	101.22	94	80
Other Professional Services	0	0.00	0	3,200

Account	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget
Water & Sewer	750	472.00	750	2,000
Snow Plowing & Sanding	4,000	6,000.00	4,000	6,000
Trash & Recycling	2,800	3,248.21	2,800	3,000
Non Tech Repairs & Maintenance	30,000	21,840.49	30,000	34,000
Tech Repairs & Maintenance	6,800	3,795.00	6,800	6,800
Insurance	10,967	11,017.00	11,017	4,876
Communications	0	0.00	0	750
Supplies	10,252	11,341.91	10,252	11,000
Electricity	13,000	9,770.06	11,000	11,000
Bottled Gas	0	141.28	4,516	300
Heating Oil	23,000	14,572.76	23,000	18,000
Dues and Fees	300	295.00	300	300
<i>Total Operation of Buildings</i>	<i>197,356</i>	<i>171,829.91</i>	<i>124,360</i>	<i>136,665</i>
<i>Total Elementary</i>	<i>1,147,834</i>	<i>1,067,596.91</i>	<i>1,042,515</i>	<i>1,036,845</i>
Secondary				
Regular Education				
Tuition Public Vt LEAS	190,000	168,000.00	152,000	165,900
Tuition Private Vt	95,000	77,668.00	20,000	43,912
<i>Total Regular Education</i>	<i>285,000</i>	<i>245,668.00</i>	<i>172,000</i>	<i>209,812</i>
<i>Total Secondary</i>	<i>285,000</i>	<i>245,668.00</i>	<i>172,000</i>	<i>209,812</i>
Location Wide				
<i>General Support Services - Central Services</i>				
SU Assessment - Early Childhood	17,812	17,812.00	18,590	20,769
SU Assessment - Central Office	195,567	195,567.00	206,304	170,499
SU Assessment - Food Service	9,007	9,007.00	9,372	22,397
SU Assessment - Special Education	143,476	143,476.00	167,627	208,956
<i>Total Assessments</i>	<i>365,862</i>	<i>365,862.00</i>	<i>401,893</i>	<i>422,621</i>
<i>Total Location Wide</i>	<i>365,862</i>	<i>365,862.00</i>	<i>401,893</i>	<i>422,621</i>
Totals	1,822,000	1,685,923.91	1,632,408	1,676,464

Athens / Grafton Proposed Budget
FY27 General Fund Budget Summary

Revenue

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Differenc
Prior Year Revenue	250,000	48,126.28	250,083	187,630	(62,453)
Tuition	0	15,000.00	0	0	0
Bank Interest	0	33,365.65	0	0	0
ED Spending Taxes Athens	1,572,000	1,583,034.77	1,382,325	1,488,834	106,509
TOTAL REVENUE	1,822,000	1,679,526.70	1,632,408	1,676,464	44,056

Expenditures

Description	FY25 Budget	FY25 Actual	FY26 Budget	FY27 Budget	Difference
Pre-Kindergarten	23,304	6,797.00	16,000	7,186	(8,814)
Regular Education	570,370	549,699.02	595,932	592,944	(2,988)
Co-Curricular	5,185	1,230.00	1,900	6,500	4,600
Guidance	55,192	29,882.82	0	23,379	23,379
Health Services	81,379	81,905.30	85,266	22,312	(62,954)
Instruction and Curriculum	2,000	1,000.00	2,000	1,000	(1,000)
Library / Media Services	27,694	21,015.62	18,777	15,094	(3,683)
Technology for Instuction	1,500	1,500.00	1,500	1,500	0
Board of Education	13,614	20,538.34	12,614	25,070	12,456
Office of the Principal	193,544	188,995.90	200,166	212,381	12,215
Operation of Buildings	197,356	171,829.91	124,360	136,665	12,305
Secondary Tuition	285,000	245,668.00	172,000	209,812	37,812
Assessments	365,862	365,862.00	401,893	422,621	20,728
TOTAL EXPENDITURES	1,822,000	1,685,923.91	1,632,408	1,676,464	44,056

Kindness

