

ANNUAL REPORT
WILMINGTON TOWN SCHOOL DISTRICT
TWIN VALLEY SCHOOLS
2015-2016



Windham Southwest Supervisory Union Superintendent Annual Letter 2015-2016

As Superintendent, I can honestly say without hesitation that as a Supervisory Union we have some of the strongest most dedicated faculty, staff, board members, parents and administrators that I have ever worked with in my 22 years of education. As a Supervisory Union we continue to move in the direction of transforming all of our schools into the 21st century learning environments. Academic success for each student is the main goal of every staff member and administrator in WWSU. We believe that every student achieve at the highest level and we are prepared to offer more time and support to each and every student in order to prepare them to be innovative learners.


As you may be aware the state of Vermont is in the midst of **major** school transformation called ACT 46. The Act 46 was enacted by the legislation in 2015 and the General Assembly is quoted as follows. “Act 46 intends to move the State toward sustainable models of education governance.” This ACT could jeopardize the current structure of Windham Southwest Supervisory Union. I am strongly encouraging the community to become involved in the Act 46 school governance changes that will take place in the coming year. School boards have been working tirelessly to come up with a solution that will best meet the needs of all of the students. I believe that the solution that the boards will eventually ask you to vote on will, without a doubt, be the best option for the taxpayers and the students of Windham Southwest. Please take full advantage of working with your school boards so you may be part of the process and have a voice because the final decision will be placed on the voters.

As Superintendent, it is my hope that the Windham Southwest Supervisory continue to advance forward as an SU in providing a 21st century education that reflects the collaboration from students, educators, parents and the community that show that we are committed to developing and creating learning opportunities that are taught through thinking skills and a rigorous, relevant, and comprehensive curriculum, that will prepare students to be innovative, productive citizens in an interconnected world. Your building Principals have worked diligently with myself and School Boards to present you with a school budget that is a reflection of the level of equitable education and vision that we need to provide to our kids.

To conclude, Windham Southwest Supervisory Union is proud of all of their accomplishments and progress that has been made during the first half of the school year, and will continue to move forward as an SU to provide our students with a great education that the communities can be proud of that is an education that provides students with the essential skills for success in today's world, such as critical thinking, problem solving, communication and collaboration. The budget that is being proposed to you reflects all of these skills and many of the initiatives that we have started and will need to continue to support for next year. Please visit your various school websites or come visit the schools.

Thanks again for all of your support.

Sincerely,



Christopher A. Pratt
Superintendent of Schools

Wilmington School District Board Members

School Board	Status	Board Member	Term	Term Ends	email
Whitingham	CH	Dennis Richter	3	2016	drichter@wes-tvms.org
Whitingham	VC	Kathy Larsen	3	2016	klarsen@wes-tvms.org
Whitingham	ME	Adam Grinold	2	2017	agrinold@wes-tvms.org
Whitingham	ME	Phil Taylor	2	2018	ptaylor@wes-tvms.org
Whitingham	ME	Janna Ewart	3	2017	jewart@wes-tvms.org

Twin Valley School District Board Members

School Board	Status	Board Member	Term Ends	email
Twin Valley	CH	Seth Boyd-Whitingham	2017	sethboyd@wes-tvms.org
Twin Valley	ME	Dennis Richter -Wilmington	2016	drichter@wes-tvms.org
Twin Valley	ME	Aimee Reed-Whitingham	2016	areed@wes-tvms.org
Twin Valley	VC	Kathy Larsen-Wilmington	2016	klarsen@wes-tvms.org
Twin Valley	ME	Phil Taylor-Wilmington	2018	ptaylor@wes-tvms.org

SCHOOL PRINCIPALS

School		Contact Information
Twin Valley Elementary	Rebecca Fillion	464-5177 rfillion@tvhs.k12.vt.us
Twin Valley Middle High	Tom Fitzgerald	368-2880 tfitzgerald@tvhs.k12.vt.us
Twin Valley Middle High	Lee Ann Monroe, Asst Principal	368-2880 lmonroe@tvhs.k12.vt.us



WILMINGTON SCHOOL DISTRICT BUDGET SUMMARY

	<u>Actual</u> 2014-2015	<u>Budget</u> 2014-2015	<u>Budget</u> 2015-2016	<u>Proposed</u> <u>Budget</u> 2016-2017
TWIN VALLEY ASSESSMENT:	4,765,783.00	4,765,783	4,948,228	4,747,774
TECH CENTER PAYMENT	0.00	0	46,811	33,899
SPECIAL EDUCATION :	156,882.82	139,417	283,632	184,808
INTEREST ON TAX ANTICIPATION LOAN	0.00	2,000	2,000	2,000
TOTAL WILMINGTON BUDGET	4,922,665.82	4,907,200.00	5,280,671.00	4,968,481.00

Enroll by Town Jan 2016

Grade	Wilmington	Whitingham
PK	14	9
K	15	11
1	21	9
2	20	11
3	16	15
4	18	16
5	18	10
6	8	12
7	17	18
8	18	14
9	12	9
10	13	14
11	10	20
12	11	17
Total	210	184

"Growing innovators who will change the world"

District: **Wilmington**
County: **Windham**

T245

Windham Southwest

Property value
equivalent level

9,870

Homestead Exemption
per \$1,000 of
homestead value
Windham Southwest

1.00

Normalized data is available upon request.

Expenditures

		FY2014	FY2015	FY2016	FY2017	
1	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$4,934,278	\$4,907,200	\$5,309,357	\$4,968,481	1
2	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2
3	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3
4	Locally adopted or warned budget	\$4,934,278	\$4,907,200	\$5,309,357	\$4,968,481	4
5	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5
6	plus Prior year deficit repayment of deficit	-	-	-	\$98,712	6
7	Total Budget	\$4,934,278	\$4,907,200	\$5,309,357	\$5,067,193	7
8	S.U. assessment (included in local budget) - informational data	-	-	-	-	8
9	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	\$98,712	9

Revenues

10	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$879,444	\$924,968	\$908,828	\$876,739	10
11	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11
12	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12
13	Offsetting revenues	\$879,444	\$924,968	\$908,828	\$876,739	13

14	Education Spending	\$4,054,834	\$3,982,232	\$4,400,529	\$4,190,464	14
15	Equalized Pupils	263.28	255.02	254.01	245.17	15

		FY2014	FY2015	FY2016	FY2017	
16	Education Spending per Equalized Pupil	\$15,402.39	\$15,615.37	\$17,324.24	\$17,092.03	16
17	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$1,158.37	\$1,152.89	\$1,148.65	NA	17
18	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	\$4.28	\$5.29	NA	18
19	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 eqpup)	-	-	-	NA	19
20	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	NA	20
21	minus Estimated costs of new students after census period (per eqpup)	-	-	-	NA	21
22	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	NA	22
23	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	NA	23
24	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	NA	NA	-	NA	24
25	Allowable growth per pupil spending threshold (secs. 37 & 38, Act 46, 2015)	threshold = \$15,456	threshold = \$16,166	threshold = \$17,103	District Threshold	
26	plus Excess Spending per Equalized Pupil over threshold (if any)	NA	NA	NA	\$17,490.79	25
27	Per pupil figure used for calculating District Equalized Tax Rate	\$15,402	\$15,615	\$17,324	\$17,092.03	27
28	District spending adjustment (minimum of 100%)	168.314% <small>based on \$9,151</small>	168.178% <small>based on \$9,285</small>	183.151% <small>based on \$9,459</small>	NA	28

Prorating the local tax rate

29	Anticipated district equalized homestead tax rate to be prorated by line 30 [\$17,092.03 - (\$9,870.00 / \$1,000)]	\$1,582.2	\$1,648.1	\$1,813.2	\$1,731.7	29
30	Percent of Wilmington equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	30
31	Portion of district eq homestead rate to be assessed by town (100.00% x \$1,731.7)	\$1,582.2	\$1,648.1	\$1,813.2	\$1,731.7	31
32	Common Level of Appraisal (CLA)	105.51%	106.24%	103.18%	100.33%	32
33	Portion of actual district homestead rate to be assessed by town (\$1,731.7 / 100.33%)	\$1,499.6	\$1,551.3	\$1,757.3	\$1,726.0	33

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 [(\$17,092.03 - \$11,065) x 2.00%]	3.03% <small>based on 1.80%</small>	3.03% <small>based on 1.80%</small>	3.30% <small>based on 1.80%</small>	3.09% <small>based on 2.00%</small>	34
35	Portion of district income cap percent applied by State (100.00% x 3.09%)	3.03% <small>based on 1.80%</small>	3.03% <small>based on 1.94%</small>	3.30% <small>based on 1.94%</small>	3.09% <small>based on 2.00%</small>	35
36	Percent of equalized pupils at union 1	-	-	-	-	36
37		-	-	-	-	37

- Following current statute, the Tax Commissioner recommended a property yield of \$9,955 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,157 for a base income percent of 2.0% and a non-residential tax rate of \$1,538. New and updated data have changed the proposed property yield to \$9,870 and the income yield to \$11,065.
- 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%.

Twin Valley School District

Budget Summary

<u>Budget Summary</u>	<u>Twin Valley Budget FY-2017</u>	<u>Whitingham Budget FY-2017</u>	<u>Wilmington Budget FY-2017</u>	<u>Total Budget FY-2017</u>
Bond Payment	517,900			517,900
Elementary	3,457,684	-	-	3,457,684
Middle/High School	5,525,442			5,525,442
Special Ed Cost		193,389	184,808	378,197
Tax Anticipation Loan Interest		4,500	2,000	6,500
Tech Center State Payment		44,601	33,899	78,500
TOTAL BUDGET	9,501,026	242,490	220,707	9,964,223
Joint Assessment		3,856,238	4,747,774	
TOTAL	9,501,026	4,098,729	4,968,480	9,964,223
SCHOOLWIDE BUDGET	228,458			228,458
TOTAL BUDGET ARTICLE				10,192,681
REVENUES			-	1,125,472
TOTAL LESS REVENUES				9,067,209
Extra Special Education Costs		Wilmington	-	184,808
		Whitingham	-	193,389
Tax Anticipation		Wilmington	-	2,000
		Whitingham	-	4,500
Tech Center		Wilmington	-	33,899
		Whitingham	-	44,601
TV ASSESSMENT				8,604,012
		Wilmington	55.18%	\$ 4,747,774
		Whitingham	44.82%	\$ 3,856,238

Act 46: Unification

Act 46 is designed to encourage and support local decisions while exploring opportunities to unify existing education governance structures.

**Twin Valley School District
Revenues and Assessment**

	Budget 2014-2015	Actual 2014-2015	Budget 2015-2016	Proposed Budget 2016-2017	Increase/ (Decrease)
Fund Balance	\$ 182,311	\$ 195,635.55	\$ 9,344	\$ 401,685	
Transition Fund Balance	\$ -	\$ 18,148.38		\$ -	
Stars FB				\$ 954	
Interest	\$ 1,500	\$ 1,059.76	\$ 1,500	\$ 1,500	
Private donations		\$ -			
Tuition (Elem & Second)	\$ 315,000	\$ 513,269.96	\$ 536,333	\$ 476,875	
Misc Receipts		\$ 1,471.60			
Building Rental		\$ 8,115.00			
E-Rate Reimbursement		\$ 9,906.72			
State Transition Funds		\$ -	\$ -		
Special Education Excess Cost	\$ 50,000	\$ 29,269.08	\$ 21,500	\$ 16,000	
Services to VT LEA'S					
Misc State Reimbursement		\$ -			
Insurance Claim Reimbursement		\$ 5,492.00			
Misc Grant Receipts	\$ -	\$ 18,942.41	\$ -	\$ -	
Proceeds Fr Loan		\$ -			
Prior year Adjustment		\$ 5,755.67			
Total Revenues	\$ 548,811	\$ 807,066.13	\$ 568,677	\$ 897,014	\$ 328,337
Expenditures	\$ 9,152,174	\$ 8,999,400.56	\$ 9,477,069	\$ 9,501,026	\$ 23,957
Federal Schoolwide Budget	\$ 254,059	\$ 249,161.02	\$ 286,574	\$ 228,458	
Total Expenditures	\$ 9,406,233	\$ 9,248,561.58	\$ 9,763,643	\$ 9,729,484	
Federal Schoolwide Revenue	\$ 254,059	\$ 249,161.02	\$ 286,574	\$ 228,458	
Total Revenue	\$ 802,870	\$ 1,056,227.15	\$ 855,251	\$ 1,125,472	
Twin Valley Assessment	\$ 8,603,363	\$ 8,603,363.00	\$ 8,908,392	\$ 8,604,012	\$ (304,380)
Whitingham Assessment	\$ 3,837,580 44.61%	\$ 3,837,580.00 44.61%	\$ 3,974,034 44.61%	\$ 3,856,238 44.82%	\$ (117,796)
Wilmington Assessment	\$ 4,765,783 55.39%	\$ 4,765,783.00 55.39%	\$ 4,934,358 55.39%	\$ 4,747,774 55.18%	\$ (186,584)
Fund Balance		\$ 401,684.57			
Fund Balance applied to FY 15		\$ 9,344.00			

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
GENERAL FUND**

	Actual	Budget	Proposed
	<u>2014-2015</u>	<u>2015-2016</u>	<u>Budget</u> <u>2016-2017</u>
Revenues:			
Interest	300.23	500	500
Misc Income	20.67	0	0
Indirect transfer	1000.00	0	0
Spec. Ed Teacher Assessments	0	873,570	764,673
<u>Assessments</u>	<u>1,202,105.00</u>	<u>1,427,811</u>	<u>1,533,816</u>
General Fund Revenues:	1,203,425.90	2,301,881	2,298,987
Fund Balance Alternative Program	37,072.00	(21,817)	(31,673)
Fund Balance WSSU	<u>107,964.00</u>	<u>142,644</u>	<u>59,463</u>
Total Gen Fund Revenues:	1,348,461.90	2,422,708	2,326,779
Expenditures:			
Superintendent's Office	256,060.27	280,403	287,569
Fiscal Services	259,495.48	280,384	283,023
Curriculum Specialist	0	70,980	78,556
<u>Special Education:</u>			
Special Education Teachers	0	873,570	764,673
Speech Services	226,864.33	242,134	252,295
Occupational Therapy Services	52,836.71	70,239	61,329
School Psychologist/Evaluations	49,741.41	52,975	55,759
Alternative Special Ed Program	332,236.15	391,528	382,753
EEE Program	43,040.66	55,920	54,286
Special Education Administration	<u>100,395.82</u>	<u>104,575</u>	<u>106,536</u>
Total Gen Fund Expenditures	1,320,670.83	2,422,708	2,326,779
Excess/(Deficiency)	27,791.07		

Revenue & Expense in the amount of \$128,250 to record State of Vermont payments on behalf teacher retirement contributions are not included in the above figures.
The Windham Southwest Supervisory Union expects the financial budget for the (2015-2016) to be as budgeted.

Assessment Breakdown by District:

	<u>2014-2015</u>	<u>2015-2016</u>	<u>2016-2017</u>
Halifax	91,149	108,889	116,125
Readsboro	106,145	119,232	127,388
Searsburg	36,070	42,835	46,015
Stamford	118,254	156,766	158,205
Twin Valley	<u>850,684</u>	<u>1,000,089</u>	<u>1,086,083</u>
Total Assessment	1,222,828	1,202,302	1,533,816
Special Ed Teacher Assessment			
Halifax	0	52,047	56,257
Readsboro	0	55,483	34,918
Stamford	0	149,76574,675	
Twin Valley	0	616,275	598,823

**FINANCIAL SUMMARY OF WINDHAM SOUTHWEST SUPERVISORY UNION
SPECIAL REVENUE FUNDS**

<u>State Funds</u>	<u>Actual</u> 2014-2015	<u>Budget</u> 2015-2016
Act 230/BEST Grant Revenues:	2,500.00	0
State Hot Lunch Revenues:	24,494.53	0
<u>Other State Revenues:</u>	<u>35,200.00</u>	<u>0</u>
Total State Revenues:	62,194.53	0
Act 230/BEST Grant Expenditures	2,500.00	
State Hot Lunch Transfers to Towns	24,494.53	0
<u>Other State Grant Expenditures</u>	<u>35,200.00</u>	<u>0</u>
Total State Expenditures	62,194.53	0
Excess/(Deficiency)	0	0

<u>Federal Funds:</u>	<u>Actual</u> 2014-2015	<u>Budget</u> 2015-2016
Special Programs Fund Revenues:	441,375.63	482,843
Hot Lunch Revenues:	207,643.93	0
Local & Private Funds:	<u>153,013.00</u>	<u>72,325</u>
Total Revenues:	802,032.56	555,168
Special Programs Fund Expenditures:	391,200.75	415,900
Hot Lunch Expenditures:	207,643.93	0
Special Programs Transfer to Schools:	25,450.00	66,943
Local & Private Expenditures:	<u>102,500.34</u>	<u>72,325</u>
Total Expenditures:	726,795.02	555,168
Excess/(Deficiency)	75,237.54	0
Title I Fund Revenues:	395,303.69	414,221
Title I Fund Expenditures:	49,929.03	32,768
Title I Transfer to Schools:	308,947.48	381,453
Excess/(Deficiency)	36,427.18	0
21st Century Fund Revenues:	204,416.43	208,363
Federal Funds (Part of Title I above)	11,000.00	11,000
Local & Private Funds:	<u>131,698.03</u>	<u>149,428</u>
Total Revenues:	347,114.43	368,791
21 st Century Fund Expenditures:	204,348.70	208,363
Federal Funds (Part of Title I above)	11,000.00	11,000
Local & Private Expenditures:	<u>125,635.23</u>	<u>149,428</u>
Total Expenditures:	340,983.93	368,453
Excess/(Deficiency)	6,130.50	0

Federal Revenues for 2014-15 include carryover from 2013-2014. Budgeted Federal Revenues for 2015-2016 include carryover from 2014-2015 and are restricted for use in those programs only.

Mudgett
Jennett &
Krogh-Wisner, P.C.
Certified Public Accountants #435

January 25, 2016

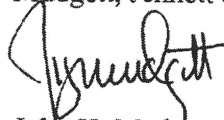
Board of Directors
Wilmington Town School District

AUDITOR'S CERTIFICATION

The financial statements of the Wilmington Town School District for the fiscal year ended June 30, 2015 are being audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier and will be available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office once the final statements are issued.

Sincerely,

Mudgett, Jennett & Krogh-Wisner, P.C.



John H. Mudgett, CPA
Principal

**TOWN OF WILMINGTON
2015 ANNUAL TOWN SCHOOL DISTRICT MEETING
ABSTRACT
MARCH 3, 2015**

ARTICLE I: Elected all Town School District officers required by law to be elected at the Annual Town School District Meeting.

ARTICLE II: **Voted to** adopt a budget of \$10,385,262 necessary for the support of extraordinary special education costs and the operations of the Twin Valley School District for the fiscal year beginning July 1, 2014 by Australian Ballot.

ARTICLE III: Transacted other business that legally came before the meeting.

PREPARED MARCH 4, 2015



ATTEST: _____
**SUSAN JOY HAUGHWOUT
WILMINGTON TOWN CLERK**

DATE: MARCH 4, 2015

**WARNING
WILMINGTON TOWN SCHOOL DISTRICT
1 MARCH 2016**

The legal voters of the Wilmington Town School District are hereby notified and warned to meet at the Twin Valley Elementary School Gymnasium in said Town of Wilmington, Vermont on Tuesday, March 1, 2016 between 7:00 a.m. (at which time the polls open) and 7:00 p.m. (at which time the polls close) to act upon Article I, Article II by Australian Ballot.

Informational meetings will be conducted on Tuesday February 23, 2016 at 6:00 p.m. in conjunction with the Tri-Board regularly scheduled meeting at the Twin Valley Elementary in Wilmington and on Thursday February 25, 2016 at 6:00 p.m. at the Twin Valley Middle/High School in Whitingham.

ARTICLE I

To elect all Wilmington Town School District officers required by law and the Town. (Australian Ballot Polls open at 7:00 a.m. until 7:00 p.m.)

ARTICLE II

Shall the voters of the School District approve the School Board to expend \$10,192,681, which is the amount the School Board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved will result in education spending of \$17,092 per equalized pupil. This projected spending per equalized pupil is 1.3% lower that spending for the current year. (Australian Ballot Polls open at 7:00 a.m. and close at 7:00 p.m.)

ARTICLE III

To transact any other business that may legally come before the meeting.

Dated at Wilmington, Vermont this 26th day of January 2016.

Dennis Richter

Janna Ewart

Kathryn Larsen

Wilmington School Directors