

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT

ANNUAL REPORT 2023



Annual Meeting/Budget Informational Hearing:

February 28, 2023
at 6:00 PM

Voting:

March 7, 2022
by Australian Ballot

Whitingham: Twin Valley Middle High Auditorium 10AM-7PM

Wilmington: Old School Enrichment Center 7AM-7PM

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TVMHS Holiday Luncheon Dec '22

TWIN VALLEY UNIFIED UNION SCHOOL BOARD MEMBERS

Janna Ewart, Chair
Kathy Larsen, Vice Chair
Therese Lounsbury, Board Clerk
Kristy Corey
Jason Hartnett
Jared Kingsley
Lyndsay Bushey-Hesselbach

SUPERINTENDENT OF SCHOOLS

Barbara Anne Komons-Montroll

PRINCIPALS

Rebecca Fillion, Twin Valley Elementary School
Anna Roth, Twin Valley Middle-High School
Andrew Oyer, Assistant Principal, Twin Valley Middle-High School

WSWSU BUSINESS MANAGER

Karen Atwood





Superintendent's Annual Report Letter 2022 - 2023

Dear WSWSU Families and Friends,

Wow, it is already time for me to share my fifth letter with you, the community members of the Windham Southwest Supervisory Union. I am honored to continue to serve as Superintendent alongside the many hardworking and dedicated people employed by our supervisory union. I am always filled with awe and gratitude toward our team of staff, board members, and community partners who consistently demonstrate a passionate commitment to our students. WSWSU is as dedicated as ever to our mission to discover and cultivate the unique gifts, talents, and interests of every student. To that end, we collaboratively created a vision that represents our stakeholders' hopes for all graduates of WSWSU.

Windham Southwest Supervisory Union creates pathways for our students to become powerful communicators, critical thinkers, and collaborators who use empathy and take responsibility for relationships, lifelong learning, and adaptability in our changing world.

We harnessed the energy that comes from a bold vision and used it to create our WSWSU Strategic Plan for Student Success. This five year plan will enable us to have students leave our schools with the tools and skills needed to be college or career ready and succeed in an unknown future. Our Strategic Plan focuses on:

1. Social Emotional Learning, Mental Health, and Well Being

WSWSU Schools will create a welcoming and inclusive environment by practicing empathy to build relationships, collaborate to support positive behavior, and cultivate responsibility for a safe school community.

2. Student Engagement

WSWSU Students will participate in learning pathways through school, community, and extra curricular activities with relevance to their interests and goals, and depth of rigor to develop key competencies of critical thinking, communication and adaptability.

3. Academic Achievement and Success

WSWSU students will engage in academic learning through classes and experiential pathways to develop and demonstrate the essential academic proficiencies and portrait competencies necessary for success in ongoing education, work, and service.

4. Sustainability

WSWSU schools will, in order to sustain our work to achieve our vision, engage with community members as partners, attract and retain high quality staff, and operate collectively to serve all WSWSU youth.

We have already begun implementing key strategies from the Strategic Plan. One thread that can be found throughout the plan is our shared commitment to make our schools more welcoming, equitable and inclusive. We welcome you and our broader community to join us in this effort to make our schools the best they can be. It is truly only through collaboration that we can accomplish our shared vision. To all our taxpayers and residents, please know that your support and belief in our schools directly influences the lives of every student. Thank you.

Barbara Anne

Report from TVUUSD School Board FY 2022-2023

The TVUUSD board has designated community engagement as our goal for this year. We are committed to facilitating the rollout of the Portrait of Student Success Strategic Plan, JEDI (Justice Equity Diversity & Inclusion) team and Pipelines and Pathways Program. We are planning public presentations in the community and open houses at both schools to gather community feedback to help us move Twin Valley forward.

Of note when reviewing this budget is the fund balance generated at the SU level which created a net decrease in the SU assessment for Twin Valley and resulted in a projected decrease in the total budget of - 1.99% despite budgeted increases found primarily in staffing costs. You will find that the SU assessments reflected substantial increases in special education and transportation for FY24 which we expect to impact the FY25 budgeting cycle when the SU fund balance is no longer available to offset it.

Building maintenance projects in FY24 budget include the replacement of 5 heating units at the Middle/High School as well as replacing fluorescent bulbs with LED at both schools. This lighting expense will be necessary due to a state mandate that fluorescent bulbs will no longer be available after January 1, 2024.

We are recommending designating the Twin Valley FY22 fund balance of \$265k to the Maintenance Reserve Fund. Of this 265K, an estimated 189k will be needed to replace a deteriorating water pipe to the wood chip boiler at TVMHS. In addition, we are recommending taxpayers approve the estimated \$100k repair of the drainage of the sports field at the Elementary School to also be paid from the Maintenance Reserve. Other projects to be paid from the \$275k remaining from previous years Maintenance Reserve Fund designations include an estimated \$200k for replacement of heating boilers and oil tank removal at TVES, leaving approximately \$50k not earmarked for projects. These funds will be set aside in the case of any unforeseen maintenance needs.

As has been widely reported, there has been a rapid covid-driven “boom” in the local housing market which has impacted the CLA or common level of appraisal in both towns. The budget being presented shows a decrease, however the CLA adjustment is the determining factor in the State’s education formula for projecting tax factors. The CLA is driven by the grand list of each town, and is not a factor within the school’s control.

Therefore, we recommend utilizing \$300k of the \$797k set aside by taxpayers last year to help offset future tax increases. This year's recommended offset is projected to decrease the projected Wilmington increase to 0.342 and Whitingham .2398. Without the tax stabilization offset the increase would have been Wilmington .408 Whitingham .2999.

Lastly, we would like to thank Karen Atwood, WSWSU Business Manager, for her service to our school community. Karen has been at the supervisory union central office for 22 years and has been an absolutely essential part of the schools. Karen will be greatly missed. We wish her the very best in her future endeavors.

Janna Ewart, Chair
Kathy Larsen, Vice Chair
Jared Kingsley
Jason Hartnett
Kristy Corey
Lyndsay Bushey-Hesselbach
Therese Lounsbury

Twin Valley Schools Annual Principal Report 2022/2023

Submitted by: Anna Roth, Principal TVMHS and Rebecca Fillion, Principal TVES

We recognize these are challenging financial times for our community and thank you for your ongoing support of our youth and the Twin Valley School District.

The budget, with the help of grants, is supporting each TV student to have the opportunity for

Portrait of Student Success

WSWSU creates pathways for our students to become powerful communicators, critical thinkers, and collaborators who use empathy and take responsibility for relationships, lifelong learning, and adaptability in our changing world. As a part of our WSWSU Strategic Plan we have highlighted the following areas for goal development:

Academic Achievement & Success:

Multi-Tiered System of Supports

Each student is supported by a system of supports that meets their unique learning needs. This year we are continuing to rely on the system to meet the diverse learning needs of students impacted by COVID challenges. Weekly early dismissal on Wednesdays supports our teachers SU wide to engage in ongoing professional development to implement the Portrait of Student Success, enhance student learning across content areas and engage in MTSS planning to improve student learning outcomes.

WSWSU Literacy Scope and Sequence

Under the leadership of Pam Bernardo, SU MTSS/EST Coordinator, a team of teachers including all TVES humanities team authored a framework to guide literacy instruction for kindergarten through fourth grade. The framework is being implemented and revised this year. The team will reconvene to develop assessments that align with the body of work.

PLP

Personalized learning plans are developed Pre K-12th grade in our schools. This was a direct result of state legislation. This year PLPs are being updated to include the competencies from our Portrait of Student Success. Our spring conferences will be student-led and focused on sharing students progress towards understanding and demonstrating the competencies.

Student Engagement:

Project Based Learning

Twin Valley teachers have been using their focus PLC (Professional Learning Committee) time to plan and collaborate on project-based learning opportunities across TV schools. For example, TVMHS high school art students constructed physical wooden signposts, representative of the signpost on the Portrait, which were then painted by TVES students. Twin Valley music teachers are also planning to host one another's students for spring performances.

Intervention/Enrichment

Both schools continue to have time for intervention and/or enrichment built into their school day. TVES uses WIN (What I Need) time to provide leveled intervention for students to meet their academic goals. TVMHS uses Flex time to offer intervention on a rolling basis in response to benchmarking assessments, and also to offer enrichment opportunities to all students.

Student Leadership

TVES has started a student leadership team this year with the help of a teacher and school psychologist. The team consists of two student representatives from third - fifth grades. The team has developed monthly school spirit days, collected food for the local food pantry, led a kindness challenge and models expected behaviors and values for other students. TVMHS has two student leadership teams; one at the middle school level (facilitated by a paraprofessional) and one at the high school level (facilitated by two teachers). These groups have planned assemblies, organized spirit weeks, and continuously model expected behaviors for our student body.

Social Emotional Learning, Mental Health & Well-Being:

Mental Health Supports for TV Students

This year we have increased support within the Twin Valley system to further support students' mental health needs. TVES has a guidance team consisting of school guidance counselor, school psychologist and HCRS mental health clinician. The school is also collaborating with local clinicians to use office space after school hours to support students. TVMHS has a team consisting of two school counselors, a school-based clinician, and a Student Assistance Professional.

Social Emotional Learning

TVES uses The Zones of Regulation, Mind UP, and the Responsive Classroom programs school wide to support students' social emotional learning; including identification of feelings, self regulation skills, developing empathy, respectful behaviors and responsibility. The whole school community embraces positive behavior, supports and celebrates student success regularly in classrooms and school wide. TVMHS is scheduled to send a school counselor for training in a new social emotional learning curriculum. This counselor will then train an implementation team at the middle/high school. The rollout is expected to extend into the 2023 - 2024 school year and the program will be used schoolwide.

SUMMARY OF BUDGET HIGHLIGHTS 2023-2024

- The total Twin Valley Unified Union School District budget amount for 2023-2024 is \$9,974,057 plus an additional \$700 that is being requested in two separate articles. This figure represents a combination of Elementary @ \$4,079,619 and Middle/High School @ \$5,436,275 plus \$458,863 needed for repayment of the Bond for Construction.
- This budget number represents a 1.74% decrease in the Elementary School overall costs over last year and a 2.16% decrease in the Middle–High School.
- WSWSU budget assessments for regular education decreased this year due to a large fund balance at the WSWSU. Special education assessments have decreased for the TVUUSD Schools for FY’24 while actual student and staff special ed costs have increased. These costs are being offset by the Act 173 Block Grant at the SU prior to calculating the Special Education Assessments.
- Both Teachers Union and Para Union are negotiating contracts for FY ’24. Due to the timing of these negotiations, increases to salaries for Union employees have been estimated and reported in the budget under a contingency line.
- Health insurance cost increases have been confirmed by VEHI/BCBS for FY ‘24. The average increase for the (4) plans offered to employees is 12%
- Building maintenance costs (not including salaries and benefits) at the ES and MHS are increasing by 37% for FY ’24. This increase is attributed mainly to added maintenance projects, and increased costs of fuel, woodchips and electricity.
- Transportation costs are budgeted at WSWSU. The costs in the FY’24 budget are the net costs of services after the State Transportation Grant revenues are received by the WSWSU. We will continue to replace older buses with newer ones as needed to eliminate costly repairs to aging buses and to keep an operational fleet at all times.
- Food Service costs in the FY ’24 Budget is showing a large increase. The TVUUSD Board had voted, pre-COVID, to provide free meals for all students. The State and Federal Food Service Programs have covered these costs over the past two years, but the future funding of Universal Meals is in the hands of the Vermont Legislature for FY 24.
- The TVUUSD continues to be fiscally conscious when preparing its budget. The needs of the students and staff and the desire to provide the best education for the students while maintaining fiscal responsibility to the taxpayers has been a main goal of TVUUSD for many years.



TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT BUDGET SUMMARY

<u>Budget Summary</u>	<u>TVUUSD Actual FY-2022</u>	<u>TVUUSD Budget FY-2023</u>	<u>TVUUSD Budget FY-2024</u>
Bond Payment	\$479,313.84	\$469,335	\$458,863
Elementary	\$3,625,532.76	\$4,152,139	\$4,079,269
Middle/High School	\$4,832,379.56	\$5,556,431	\$5,435,925
Article VI - Board Chair Stipend Increase			\$300
Article VII - Treasurer Stipend Increase			\$400
TOTAL BUDGET - w/ Articles	\$8,937,226.16	\$10,177,905	\$9,974,757



**Twin Valley Elementary
Budget Summary**

	TVES Actual <u>FY-2022</u>	TVES Budget <u>FY-2023</u>	TVES Proposed Budget <u>FY-2024</u>
Elementary Instruction	1,790,812.50	1,757,570	1,736,779
Technology	43,547.96	48,293	47,953
Guidance	97,205.51	169,013	177,411
Health Services	70,196.46	70,432	71,061
Inservice	5,707.12	6,200	6,200
Library	103,014.44	109,670	112,611
School Board Services	12,521.29	16,365	21,997
Supervisory Union Assessment	268,178.88	303,466	170,117
Principal's Office	236,859.24	237,664	230,060
Building & Grounds Maintenance	289,447.39	294,092	341,800
Elementary Transportation	77,846.54	80,588	108,874
PY Expense	638.37	-	-
Pre-School Tuition	56,573.40	73,120	94,150
	3,052,549.10	3,166,473	3,119,013
 <u>Elementary Special Education</u>			
Elementary School Special Education	1,070.41	1,000	1,000
WSSU Special Ed Assessment ES	149,024.10	259,487	307,774
Sped Services Assessment	408,431.47	648,668	504,965
Total Elementary School Special Ed	558,525.98	909,155	813,739
 <u>Elementary Remedial Education</u>			
Elementary School Remedial	11,545.16	59,511	65,460
Total Elementary School Remedial	11,545.16	59,511	65,460
 <u>Elementary Food Service</u>			
Elementary School Food Service	2,912.52	17,000	81,057
Total Elementary Food Service	2,912.52	17,000	81,057
 Total Elementary	 3,625,532.76	 4,152,139	 4,079,269
Elementary Bond	140,155.97	137,238.00	134,176
Total Elementary	3,765,688.73	4,289,377	4,213,445.00

**Twin Valley Middle High
Budget Summary**

	TVMS/HS Actual <u>FY-2022</u>	TVMS/HS Budget <u>FY-2023</u>	TVMS/HS Proposed Budget <u>FY-2024</u>
Core Instruction/Secondary Ed	155,618.81	166,039	302,388
Art	161,993.63	166,527	128,998
Business Ed	68,355.46	75,277	63,416
English	290,096.32	327,658	319,292
Foreign language	95,051.38	95,932	94,613
Physical Education/ Health	165,975.85	171,344	175,285
Driver Education	37,057.25	42,571	43,230
Industrial Arts	66,978.00	76,221	76,263
Math	235,145.83	293,665	257,150
Music	90,119.69	94,637	97,577
Science	267,029.79	340,862	311,129
Health Ed	33,457.95	33,975	34,976
Social Studies	279,144.00	294,262	296,401
Technology	155,465.71	160,605	162,640
Tech Ctr	128,975.10	135,995	134,050
Student Activities	24,410.48	21,322	34,113
Athletics	81,657.30	93,097	97,591
Guidance	166,482.40	223,800	229,485
Health Services	92,289.41	97,620	101,775
Professional Services	48,099.10	30,957	36,394
Library	87,469.28	93,876	100,825
Inservice	4,900.00	10,000	10,000
School Board Services	35,522.53	16,465	22,096
Supervisory Union Assessment	352,566.84	366,259	206,581
Principal's Office	401,627.71	394,144	441,090
Building & Grounds Maintenance	422,108.47	466,700	578,556
Athletic Transportation	34,783.72	35,000	35,000
Bus Transportation	63,770.41	86,856	123,940
Reserve Maintenance	158,733.67		
PY Expense	6.81		
	4,204,892.90	4,411,666	4,514,854
 <u>Special Education</u>			
Special Education	1,720.79	3,600	3,600
WSSU Special Ed Assessment	195,917.58	313,180	373,743
Sped Services Assessment	443,940.78	805,985	453,728
Total Middle/High School Special Ed	641,579.15	1,122,765	831,071
 <u>Food Service</u>			
School Food Service	(14,092.57)	22,000	90,000
School Food Service	(14,092.57)	22,000	90,000
 Total Middle/High School	 4,832,379.48	 5,556,431	 5,435,925
 School Bond	 339,157.87	 332,097	 324,687
Total Middle/High School	5,171,537.35	5,888,528	5,760,612

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		<u>ACTUAL</u> <u>FY - 2022</u>	<u>BUDGET</u> <u>FY - 2023</u>	<u>BUDGET</u> <u>FY - 2024</u>
109-031-10-65100	LONG TERM DEBT	140,155.97	137,238.00	134,176.00
109-031-10-65100-830.00	INTEREST ON BOND	40,832.97	37,915.00	34,853.00
109-031-10-65100-910.00	BOND PAYMENT PRINCIPAL	99,323.00	99,323.00	99,323.00
109-031-20-65100	LONG TERM DEBT	145,838.00	142,800.00	139,615.00
109-031-20-65100-830.00	INTEREST ON BOND	42,489.00	39,451.00	36,266.00
109-031-20-65100-910.00	BOND PAYMENT PRINCIPAL	103,349.00	103,349.00	103,349.00
109-031-30-65100	LONG TERM DEBT	193,319.87	189,297.00	185,072.00
109-031-30-65100-830.00	INTEREST ON BOND	56,321.87	52,299.00	48,074.00
109-031-30-65100-910.00	BOND PAYMENT PRINCIPAL	136,998.00	136,998.00	136,998.00
109-100-10-61101	ELEMENTARY INSTRUCTIION	1,790,812.50	1,757,570.00	1,736,779.00
	SALARIES - 22	1,334,592.50	1,271,755.00	1,181,160.00
	BENEFITS	400,669.16	429,982.00	399,429.00
109-100-10-61101-330.00	WINGS AFTER SCHOOL	20,134.01	20,318.00	20,318.00
109-100-10-61101-330.01	PROFESSIONAL SERVICES	4,720.00	0.00	0.00
109-100-10-61101-430.00	REPAIRS & MAINTENANCE	0.00	1,800.00	1,800.00
109-100-10-61101-510.00	FIELD TRIPS	857.50	600.00	600.00
109-100-10-61101-580.00	TRAVEL	427.38	0.00	0.00
109-100-10-61101-610.00	SUPPLIES	24,741.02	27,115.00	27,115.00
109-100-10-61101-610.01	STARS EXPENSES	0.00	0.00	0.00
109-100-10-61101-640.00	BOOKS & PERIODICALS	4,373.56	5,000.00	5,000.00
109-100-10-61101-810.00	DUES & FEES	297.37	1,000.00	400.00
109-100-10-61101-891.00	FOUR WINDS	0.00	0.00	0.00
109-100-10-61101-892.00	CONTINGENCY	0.00	0.00	100,957.00
109-100-10-61116	ELEM TECHNOLOGY DEPT	43,547.96	48,293.00	47,953.00
	SALARIES - 1	16,714.44	16,884.00	16,884.00
	BENEFITS	7,176.97	7,215.00	7,775.00
109-100-10-61116-330.00	ERATE COORDINATOR	0.00	500.00	500.00
109-100-10-61116-430.00	REPAIRS & MAINTENANCE	1,899.92	3,000.00	3,000.00
109-100-10-61116-532.00	INTERNET CONNECTION	1,440.00	2,000.00	1,800.00
109-100-10-61116-580.00	TRAVEL	354.90	375.00	375.00
109-100-10-61116-610.00	SUPPLIES	1,215.86	2,430.00	1,730.00
109-100-10-61116-650.00	AUDIO VISUAL	139.98	1,000.00	1,000.00
109-100-10-61116-670.00	SOFTWARE	913.00	1,500.00	1,500.00
109-100-10-61116-730.00	EQUIPMENT	9,305.94	8,600.00	8,600.00
109-100-10-61116-810.00	DUES & FEES	4,386.95	4,789.00	4,789.00
109-100-10-62120	ELEM GUIDANCE DEPT	97,205.51	169,013.00	177,411.00
	SALARIES - 2	78,277.00	134,736.00	137,520.00
	BENEFITS	18,928.51	34,277.00	39,891.00
109-100-10-62130	ELEM HEALTH SERVICES	70,196.46	70,432.00	71,061.00
	SALARIES - 1	61,590.00	62,361.00	62,361.00
	BENEFITS	7,893.56	6,621.00	6,725.00
109-100-10-62130-430.00	REPAIRS & MAINTENANCE	0.00	0.00	0.00

**TWIN VALLEY USD
BUDGET COMPARISON**

109-100-10-62130-610.00	SUPPLIES	622.90	650.00	1,000.00
		ACTUAL FY - 2022	BUDGET FY - 2023	BUDGET FY - 2024
109-100-10-62130-650.00	SOFTWARE	0.00	800.00	825.00
109-100-10-62130-810.00	DUES & FEES	90.00	0.00	150.00
109-100-10-62200	ELEM INSERVICE EDUCATION	5,707.12	6,200.00	6,200.00
	SALARIES	4,920.00	0.00	0.00
	BENEFITS	357.12	0.00	0.00
109-100-10-62200-320.00	PROF EDUCATION SERVICES	430.00	6,200.00	6,200.00
109-100-10-62221	ELEM LIBRARY DEPT	103,014.44	109,670.00	112,611.00
	SALARIES - 1	66,703.00	69,040.00	69,040.00
	BENEFITS	29,894.39	32,710.00	35,651.00
109-100-10-62221-430.00	REPAIRS & MAINTENANCE	23.96	500.00	500.00
109-100-10-62221-610.00	SUPPLIES	953.22	1,000.00	1,000.00
109-100-10-62221-640.00	BOOKS & PERIODICALS	4,940.26	5,600.00	5,600.00
109-100-10-62221-730.00	EQUIPMENT	0.00	320.00	320.00
109-100-10-62221-890.00	MISC ASSEMBLIES	499.61	500.00	500.00
109-100-10-62310	EL SCHOOL BOARD SERVICE	12,521.29	16,365.00	21,997.00
	SALARIES	3,700.00	5,100.00	5,100.00
	BENEFITS	283.06	390.00	417.00
109-100-10-62310-330.00	PROFESSIONAL SERVICES	3,323.05	5,000.00	10,000.00
109-100-10-62310-522.00	LIABILITY INSURANCE	2,300.96	2,400.00	3,005.00
109-100-10-62310-540.00	ADVERTISING	67.32	1,000.00	1,000.00
109-100-10-62310-550.00	TOWN REPORT	176.70	200.00	200.00
109-100-10-62310-580.00	TRAVEL	0.00	0.00	0.00
109-100-10-62310-810.00	DUES & FEES	1,221.34	1,775.00	1,775.00
109-100-10-62310-890.00	MISC EXPENSES	1,448.86	500.00	500.00
109-100-10-62320	SUPERINTENDENTS OFFICE	268,178.88	303,466.00	170,117.00
109-100-10-62320-331.00	SU UNION ASSESSMENT	268,178.88	303,466.00	170,117.00
109-100-10-62411	ELEM PRINCIPAL'S OFFICE	236,859.24	237,664.00	230,060.00
	SALARIES - 2	154,024.22	151,283.00	152,768.00
	BENEFITS	70,209.13	71,661.00	60,872.00
109-100-10-62411-430.00	REPAIRS & MANTENANCE	1,229.23	2,670.00	2,670.00
109-100-10-62411-531.00	POSTAGE	1,107.38	1,500.00	1,500.00
109-100-10-62411-532.00	TELEPHONE	6,133.99	5,500.00	7,200.00
109-100-10-62411-580.00	TRAVEL	0.00	600.00	600.00
109-100-10-62411-610.00	SUPPLIES	0.00	0.00	0.00
109-100-10-62411-640.00	BOOKS & PERIODICALS	96.64	200.00	200.00
109-100-10-62411-730.00	EQUIPMENT	2,307.70	2,500.00	2,500.00
109-100-10-62411-810.00	DUES & FEES	754.00	750.00	750.00
109-100-10-62411-890.00	MISC EXPENSES	996.95	1,000.00	1,000.00
109-100-10-62601	ELEM BUILDING MAINTENANCE	289,447.39	294,092.00	341,800.00
	SALARIES - 2	80,087.35	89,485.00	83,526.00
	BENEFITS	56,519.55	60,297.00	47,539.00
109-100-10-62601-421.00	RUBBISH REMOVAL	5,739.00	5,640.00	6,270.00

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		ACTUAL FY - 2022	BUDGET FY - 2023	BUDGET FY - 2024
109-100-10-62601-423.00	LAWN MOWING & MAINTENANCE	8,039.00	5,000.00	8,200.00
109-100-10-62601-430.00	REPAIRS & MAINTENANCE	12,253.45	20,000.00	20,000.00
109-100-10-62601-430.01	BOILER REPLACEMENT	0.00	0.00	0.00
109-100-10-62601-430.02	LED UPGRADE	0.00	0.00	28,860.00
109-100-10-62601-431.00	CONTRACTED SERVICES	1,641.20	5,875.00	5,875.00
109-100-10-62601-431.01	INSURED REPAIRS	3,160.00	0.00	0.00
109-100-10-62601-432.00	SEWER USAGE FEES	29,302.00	28,300.00	30,660.00
109-100-10-62601-521.00	PROPERTY INSURANCE	12,432.01	12,680.00	14,500.00
109-100-10-62601-580.00	TRAVEL	0.00	150.00	150.00
109-100-10-62601-610.00	SUPPLIES	13,530.28	9,245.00	9,245.00
109-100-10-62601-622.00	ELECTRICITY	33,133.52	26,300.00	34,125.00
109-100-10-62601-623.00	LP GAS	1,068.15	920.00	1,800.00
109-100-10-62601-624.00	FUEL OIL/WOOD PELLETS	25,574.85	25,000.00	45,500.00
109-100-10-62601-625.00	ASBESTOS	465.00	200.00	550.00
109-100-10-62601-710.00	SITE IMPROVEMENT	5,737.03	3,000.00	3,000.00
109-100-10-62601-730.00	EQUIPMENT	0.00	1,000.00	1,000.00
109-100-10-62601-810.00	WATER TESTING/FEES	765.00	1,000.00	1,000.00
109-100-10-65200-511.00	ES TRANSPORTATION TRANS	77,846.54	80,588.00	108,874.00
109-100-10-65210-610.00	PY EXPENSES ADJ	638.37	0.00	0.00
109-100-11-61101-561.00	PRE-K TUITION	56,573.40	73,120.00	94,150.00
109-100-30-61100	SECONDARY INSTRUCTION	155,618.81	166,039.00	302,388.00
	SALARIES	46,934.07	51,350.00	56,350.00
	BENEFITS	45,723.42	61,990.00	65,690.00
109-100-30-61100-330.03	FRESH PROGRAM	16,000.00	16,299.00	16,299.00
109-100-30-61100-431.00	CONTRACTED SERVICE	227.05	6,000.00	6,000.00
109-100-30-61100-580.00	TRAVEL	427.37	0.00	500.00
109-100-30-61100-610.00	SUPPLIES	8,408.45	8,000.00	8,000.00
109-100-30-61100-670.00	STUDENT INFO SYSTEM	0.00	8,000.00	0.00
109-100-30-61100-730.00	EQUIPMENT	5,513.00	5,400.00	5,400.00
109-100-30-61100-810.00	VIRTUAL HIGH SCHOOL	29,995.00	5,000.00	5,000.00
109-100-30-61100-890.00	MISC/GRADUATION EXPENSES	2,390.45	4,000.00	4,000.00
109-100-30-61100-892.00	CONTINGENCY	0.00	0.00	135,149.00
109-100-30-61102	ART DEPARTMENT	161,993.63	166,527.00	128,998.00
	SALARIES - 2	120,180.00	124,722.00	104,683.00
	BENEFITS	38,182.25	37,805.00	20,315.00
109-100-30-61102-610.00	SUPPLIES	2,032.42	3,000.00	3,000.00
109-100-30-61102-730.00	EQUIPMENT	1,598.96	1,000.00	1,000.00
109-100-30-61103	BUSINESS ED/ENTREPRENEURIAL EI	68,355.46	75,277.00	63,416.00
	SALARIES - 1	48,516.00	50,671.00	57,351.00
	BENEFITS	19,292.25	23,856.00	5,315.00
109-100-30-61103-610.00	SUPPLIES	427.21	250.00	250.00
109-100-30-61103-640.00	BOOKS AND PERIODICALS	120.00	500.00	500.00

**TWIN VALLEY UUSD
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		ACTUAL FY - 2022	BUDGET FY - 2023	BUDGET FY - 2024
109-100-30-61105	ENGLISH DEPARTMENT	290,096.32	327,658.00	319,292.00
	SALARIES - 5	211,142.00	241,934.00	233,576.00
	BENEFITS	76,615.02	83,024.00	83,016.00
109-100-30-61105-610.00	SUPPLIES	943.37	700.00	700.00
109-100-30-61105-640.00	BOOKS & PERIODICALS	1,395.93	1,500.00	1,500.00
109-100-30-61105-730.00	EQUIPMENT	0.00	500.00	500.00
109-100-30-61105-810.00	DUES & FEES	0.00	0.00	0.00
109-100-30-61106	FOREIGN LANGUAGE DEPT	95,051.38	95,932.00	94,613.00
	SALARIES - 1	73,317.00	72,380.00	75,720.00
	BENEFITS	20,730.65	22,602.00	17,943.00
109-100-30-61106-510.00	FIELD TRIPS	0.00	0.00	0.00
109-100-30-61106-610.00	SUPPLIES	0.00	250.00	250.00
109-100-30-61106-640.00	BOOKS & PERIODICALS	938.73	500.00	500.00
109-100-30-61106-650.00	AUDIO VISUAL	0.00	0.00	0.00
109-100-30-61106-730.00	EQUIPMENT	0.00	0.00	0.00
109-100-30-61106-810.00	DUES & FEES	65.00	200.00	200.00
109-100-30-61107	PHYSICAL EDUCATION	165,975.85	171,344.00	175,285.00
	SALARIES - 2	119,557.07	121,854.00	121,854.00
	BENEFITS	44,576.63	47,790.00	51,731.00
109-100-30-61107-430.00	REPAIRS & MAINTENANCE	0.00	0.00	0.00
109-100-30-61107-510.00	FIELD TRIPS	0.00	0.00	0.00
109-100-30-61107-580.00	TRAVEL	0.00	0.00	0.00
109-100-30-61107-610.00	SUPPLIES	1,683.29	1,000.00	1,000.00
109-100-30-61107-640.00	BOOKS & PERIODICALS	0.00	0.00	0.00
109-100-30-61107-730.00	EQUIPMENT	158.86	500.00	500.00
109-100-30-61107-810.00	DUES & FEES	0.00	200.00	200.00
109-100-30-61108	DRIVER EDUCATION	37,057.25	42,571.00	43,230.00
	SALARIES - 1	30,045.00	31,181.00	31,181.00
	BENEFITS	5,369.45	8,740.00	9,299.00
109-100-30-61108-430.00	REPAIRS & MAINTENANCE	1,091.36	1,000.00	1,000.00
109-100-30-61108-442.00	RENTAL OF EQUIPMENT	0.00	0.00	0.00
109-100-30-61108-580.00	TRAVEL	0.00	200.00	200.00
109-100-30-61108-610.00	SUPPLIES	38.26	0.00	0.00
109-100-30-61108-626.00	GASOLINE	343.18	450.00	550.00
109-100-30-61108-640.00	BOOKS AND PERIODICALS	0.00	500.00	500.00
109-100-30-61108-730.00	EQUIPMENT	0.00	0.00	0.00
109-100-30-61108-810.00	DUES & FEES	170.00	500.00	500.00
109-100-30-61110	INDUSTRIAL ARTS DEPT	66,978.08	76,221.00	76,263.00
	SALARIES - 1	54,021.00	59,021.00	59,021.00
	BENEFITS	4,640.53	5,400.00	5,442.00
109-100-30-61110-430.00	REPAIRS & MAINTENANCE	0.00	800.00	800.00
109-100-30-61110-610.00	SUPPLIES	7,079.55	7,000.00	7,000.00
109-100-30-61110-640.00	BOOKS & PERIODICALS	0.00	0.00	0.00
109-100-30-61110-730.00	EQUIPMENT	1,237.00	4,000.00	4,000.00
109-100-30-61110-810.00	DUES & FEES	0.00	0.00	0.00

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		ACTUAL FY - 2022	BUDGET FY - 2023	BUDGET FY - 2024
109-100-30-61111	MATHEMATICS DEPT	235,145.83	293,665.00	257,150.00
	SALARIES - 4	175,252.72	209,079.00	184,030.00
	BENEFITS	58,492.60	83,386.00	71,920.00
109-100-30-61111-610.00	SUPPLIES	1,275.04	700.00	700.00
109-100-30-61111-640.00	BOOKS & PERIODICALS	125.47	500.00	500.00
109-100-30-61111-730.00	EQUIPMENT	0.00	0.00	0.00
109-100-30-61111-810.00	DUES & FEES	0.00	0.00	0.00
109-100-30-61112	MUSIC DEPARTMENT	90,119.69	94,637.00	97,577.00
	SALARIES - 1	58,437.00	60,691.00	60,691.00
	BENEFITS	30,409.27	31,946.00	34,886.00
109-100-30-61112-430.00	REPAIRS & MAINTENANCE	380.00	500.00	500.00
109-100-30-61112-510.00	FIELD TRIPS	0.00	500.00	500.00
109-100-30-61112-610.00	SUPPLIES	893.42	600.00	600.00
109-100-30-61112-640.00	BOOKS AND PERIODICALS	0.00	200.00	200.00
109-100-30-61112-730.00	EQUIPMENT	0.00	0.00	0.00
109-100-30-61112-810.00	DUES & FEES	0.00	200.00	200.00
109-100-30-61112-890.00	MISC/CONCERT COSTS	0.00	0.00	0.00
109-100-30-61113	SCIENCE DEPT	267,029.79	340,862.00	311,129.00
	SALARIES - 4	189,633.97	242,477.00	214,089.00
	BENEFITS	73,287.77	94,185.00	92,840.00
109-100-30-61113-610.00	SUPPLIES	2,571.35	2,500.00	2,500.00
109-100-30-61113-611.00	VEEP GRANT SUPPLIES	0.00	0.00	0.00
109-100-30-61113-640.00	BOOKS & PERIODICALS	241.78	500.00	500.00
109-100-30-61113-730.00	EQUIPMENT	1,044.92	1,000.00	1,000.00
109-100-30-61113-810.00	DUES & FEES	250.00	200.00	200.00
109-100-30-61113-890.00	MISC/SCIENCE FAIR	0.00	0.00	0.00
109-100-30-61114	HEALTH EDUCATION DEPT	33,457.95	33,975.00	34,976.00
	SALARIES - 1	22,116.93	22,906.00	22,906.00
	BENEFITS	11,341.02	11,069.00	12,070.00
109-100-30-61115	SOCIAL STUDIES DEPT	279,144.00	294,262.00	296,401.00
	SALARIES - 4	216,102.00	224,108.00	224,108.00
	BENEFITS	62,312.60	68,954.00	71,393.00
109-100-30-61115-510.00	FIELD TRIPS	0.00	0.00	0.00
109-100-30-61115-610.00	SUPPLIES	327.31	700.00	400.00
109-100-30-61115-640.00	BOOKS & PERIODICALS	402.09	500.00	500.00
109-100-30-61115-730.00	EQUIPMENT		0.00	0.00
109-100-30-61116	TECHNOLOGY DEPT	155,465.71	160,605.00	162,640.00
	SALARIES - 1	50,143.32	50,653.00	50,653.00
	BENEFITS	21,520.47	22,152.00	24,187.00
109-100-30-61116-330.00	ERATE COORDINATOR	0.00	500.00	500.00
109-100-30-61116-430.00	REPAIRS AND MAINTENANCE	2,732.00	2,000.00	2,000.00
109-100-30-61116-532.00	INTERNET	6,120.00	6,300.00	6,300.00
109-100-30-61116-580.00	TRAVEL	1,064.71	1,000.00	1,000.00
109-100-30-61116-610.00	SUPPLIES	9,370.72	7,000.00	7,000.00

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		<u>ACTUAL FY - 2022</u>	<u>BUDGET FY - 2023</u>	<u>BUDGET FY - 2024</u>
109-100-30-61116-670.00	SOFTWARE	9,067.78	7,000.00	7,000.00
109-100-30-61116-730.00	EQUIPMENT	52,636.74	60,000.00	60,000.00
109-100-30-61116-810.00	DUES & FEES	2,809.97	4,000.00	4,000.00
109-100-30-61300	HS VOCATIONAL EDUCATON	128,975.10	135,995.00	134,050.00
109-100-30-61300-568.00	TECH CTR STATE PAYMENT	70,817.00	78,508.00	83,310.00
109-100-30-61300-569.00	TECH CTR TUITION VT LEAS	58,158.10	57,487.00	50,740.00
109-100-30-61410	STUDENT ACTIVITIES	24,410.48	21,322.00	34,113.00
	SALARIES - 17	18,604.00	13,654.00	25,438.00
	BENEFITS	1,569.54	1,168.00	2,175.00
109-100-30-61410-510.00	FIELD TRIPS	91.00	2,000.00	2,000.00
109-100-30-61410-580.00	TRAVEL	0.00	0.00	0.00
109-100-30-61410-610.00	SUPPLIES	152.13	500.00	500.00
109-100-30-61410-640.00	BOOKS & PERIODICALS	0.00	0.00	0.00
109-100-30-61410-810.00	DUES & FEES	0.00	0.00	0.00
109-100-30-61410-890.00	RENAISSANCE PROGRAM	2,679.81	3,000.00	3,000.00
109-100-30-61410-892.00	SUPPORT PROGRAMS	1,314.00	1,000.00	1,000.00
109-100-30-61420	ATHLETICS	81,657.30	93,097.00	97,591.00
	SALARIES - 17	49,647.23	55,363.00	59,503.00
	BENEFITS	4,306.32	4,734.00	5,088.00
109-100-30-61420-430.00	REPAIRS & MAINTENANCE	2,760.00	1,000.00	1,000.00
109-100-30-61420-580.00	TRAVEL	944.39	1,500.00	1,500.00
109-100-30-61420-610.00	SUPPLIES	8,516.36	6,500.00	6,500.00
109-100-30-61420-640.00	BOOKS AND PERIODICALS	0.00	0.00	0.00
109-100-30-61420-730.00	EQUIPMENT	0.00	4,000.00	4,000.00
109-100-30-61420-730.01	EQUIPMENT- INSURANCE	0.00	0.00	0.00
109-100-30-61420-810.00	DUES & FEES	15,483.00	20,000.00	20,000.00
109-100-30-62120	GUIDANCE DEPT	166,482.40	223,800.00	229,485.00
	SALARIES - 3	124,867.00	175,943.00	178,222.00
	BENEFITS	37,965.08	44,657.00	48,063.00
109-100-30-62120-510.00	FIELD TRIPS	244.00	500.00	500.00
109-100-30-62120-531.00	POSTAGE	0.00	0.00	0.00
109-100-30-62120-580.00	TRAVEL	130.00	0.00	0.00
109-100-30-62120-610.00	SUPPLIES	1,605.97	1,000.00	1,000.00
109-100-30-62120-610.01	RECRUITMENT EXPENSE	281.68	500.00	500.00
109-100-30-62120-640.00	BOOKS & PERIODICALS	195.63	200.00	200.00
109-100-30-62120-730.00	EQUIPMENT	518.04	500.00	500.00
109-100-30-62120-810.00	DUES & FEES	675.00	500.00	500.00
109-100-30-62130	HEALTH SERVICES	92,289.41	97,620.00	101,775.00
	SALARIES - 1	60,090.00	62,361.00	62,361.00
	BENEFITS	29,174.35	31,009.00	35,039.00
109-100-30-62130-430.00	REPAIRS & MAINTENANCE	0.00	0.00	0.00
109-100-30-62130-580.00	TRAVEL	0.00	0.00	0.00
109-100-30-62130-610.00	SUPPLIES	2,379.58	2,500.00	2,500.00
109-100-30-62130-610.19	COVID SUPPLIES	129.98	0.00	0.00
109-100-30-62130-640.00	BOOKS & PERIODICALS	170.00	200.00	200.00

**TWIN VALLEY UUSD
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		<u>ACTUAL FY - 2022</u>	<u>BUDGET FY - 2023</u>	<u>BUDGET FY - 2024</u>
109-100-30-62130-650.00	SOFTWARE	0.00	800.00	825.00
109-100-30-62130-730.00	EQUIPMENT	0.00	500.00	500.00
109-100-30-62130-810.00	DUES & FEES	345.50	250.00	350.00
109-100-30-62140	PROFESSIONAL SERVICES	48,099.10	30,957.00	36,394.00
	SALARIES - 1	42,263.00	25,358.00	29,819.00
	BENEFITS	5,136.10	3,499.00	4,475.00
109-100-30-62140-320.01	SAP SUPERVISION	700.00	1,250.00	1,250.00
109-100-30-62140-330.00	PROFESSIONAL SERVICES	0.00	100.00	100.00
109-100-30-62140-580.00	SAP TRAVEL/TRAINING	0.00	500.00	500.00
109-100-30-62140-610.00	SUPPLIES	0.00	250.00	250.00
109-100-30-62210	IN SERVICE EDUCATION	4,900.00	10,000.00	10,000.00
109-100-30-62210-320.00	PROF EDUCATIONAL SERVICES	4,900.00	10,000.00	10,000.00
109-100-30-62220	LIBRARY DEPARTMENT	87,469.28	93,876.00	100,825.00
	SALARIES - 1	58,437.00	57,351.00	60,691.00
	BENEFITS	23,475.20	30,725.00	33,934.00
109-100-30-62220-330.00	CONTRACTED SERVICE	612.67	500.00	650.00
109-100-30-62220-430.00	REPAIRS & MAINTENANCE	0.00	0.00	0.00
109-100-30-62220-580.00	TRAVEL	0.00	0.00	0.00
109-100-30-62220-610.00	SUPPLIES	768.82	250.00	250.00
109-100-30-62220-640.00	BOOKS & PERIODICALS	2,529.21	4,000.00	4,000.00
109-100-30-62220-670.00	SOFTWARE	550.00	300.00	550.00
109-100-30-62220-730.00	EQUIPMENT	760.38	250.00	250.00
109-100-30-62220-810.00	DUES AND FEES	336.00	500.00	500.00
109-100-30-62310	SCHOOL BOARD SERVICES	35,522.53	16,465.00	22,096.00
	SALARIES	3,700.00	5,100.00	5,100.00
	BENEFITS	283.04	390.00	417.00
109-100-30-62310-330.00	PROFESSIONAL SERVICES	24,743.35	5,000.00	10,000.00
109-100-30-62310-333.00	CONTRACTED SERVICES	1,224.50	0.00	0.00
109-100-30-62310-522.00	LIABILITY INSURANCE	2,300.96	2,400.00	3,004.00
109-100-30-62310-540.00	ADVERTISING	476.51	1,000.00	1,000.00
109-100-30-62310-550.00	ANNUAL REPORT	176.70	200.00	200.00
109-100-30-62310-580.00	TRAVEL	0.00	0.00	0.00
109-100-30-62310-640.00	SCHOOL BOARD JOURNAL	0.00	100.00	100.00
109-100-30-62310-810.00	DUES & FEES	1,261.15	1,775.00	1,775.00
109-100-30-62310-890.00	MISC EXPENSES	1,356.32	500.00	500.00
109-100-30-62320	SUPERINTENDENTS OFFICE	352,566.84	366,259.00	206,581.00
109-100-30-62320-331.00	SUP UNION ASSESSMENT	352,566.84	366,259.00	206,581.00
109-100-30-62410	PRINCIPAL'S OFFICE	401,627.71	394,144.00	441,090.00
	SALARIES - 4	277,546.53	254,447.00	262,440.00
	BENEFITS	102,586.54	106,497.00	144,650.00
109-100-30-62410-430.00	REPAIRS & MAINTENANCE	0.00	0.00	0.00
109-100-30-62410-431.00	CONTRACTED SERVICE	0.00	3,000.00	3,000.00
109-100-30-62410-531.00	POSTAGE	391.33	3,500.00	3,500.00
109-100-30-62410-532.00	TELEPHONE	9,739.44	10,500.00	11,300.00

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		ACTUAL FY - 2022	BUDGET FY - 2023	BUDGET FY - 2024
109-100-30-62410-580.00	TRAVEL	569.42	2,000.00	2,000.00
109-100-30-62410-610.00	SUPPLIES	4,477.63	2,500.00	2,500.00
109-100-30-62410-611.00	ASSESSMENT - TESTING	0.00	3,700.00	3,700.00
109-100-30-62410-640.00	BOOKS & PERIODICALS	1,842.50	3,000.00	3,000.00
109-100-30-62410-730.00	EQUIPMENT	496.59	1,000.00	1,000.00
109-100-30-62410-810.00	DUES & FEES	3,977.73	4,000.00	4,000.00
109-100-30-62600	MAINTENANCE OF PLANT	422,108.47	466,700.00	578,556.00
	SALARIES - 3	74,686.70	110,852.00	117,935.00
	BENEFITS	34,124.36	56,098.00	61,230.00
109-100-30-62600-330.01	WATER OPERATOR SERVICES	2,300.00	2,600.00	2,600.00
109-100-30-62600-411.00	WATER & SEWAGE	64,265.60	65,500.00	65,500.00
109-100-30-62600-421.00	RUBBISH REMOVAL	6,008.50	5,400.00	6,660.00
109-100-30-62600-423.00	LAWN MOWING & MAINTENANCE	18,726.50	15,700.00	19,500.00
109-100-30-62600-430.00	REPAIRS & MAINTENANCE	64,871.59	46,000.00	46,000.00
109-100-30-62600-430.01	LED UPGRADE	0.00	0.00	23,266.00
109-100-30-62600-430.02	HEATER UNIT REPLACEMENT	0.00	0.00	48,130.00
109-100-30-62600-431.00	CONTRACTED SERVICE	23,596.67	14,700.00	14,700.00
109-100-30-62600-521.00	PROPERTY INSURANCE	5,527.69	5,800.00	6,700.00
109-100-30-62600-524.00	CUSTODIAN MILEAGE	626.11	500.00	500.00
109-100-30-62600-580.00	TRAVEL	0.00	250.00	250.00
109-100-30-62600-610.00	SUPPLIES	18,728.23	15,000.00	15,000.00
109-100-30-62600-610.19	COVID SUPPLIES	0.00	0.00	0.00
109-100-30-62600-611.00	AQ SUPPLIES	0.00	0.00	0.00
109-100-30-62600-622.00	ELECTRICITY	52,306.65	58,000.00	58,000.00
109-100-30-62600-623.00	L P GAS	19,168.80	27,500.00	30,000.00
109-100-30-62600-624.00	FUEL OIL/WOOD CHIPS	34,062.60	38,000.00	57,500.00
109-100-30-62600-625.00	ASBESTOS	420.00	300.00	585.00
109-100-30-62600-710.00	SITE IMPROVEMENT	0.00	0.00	0.00
109-100-30-62600-730.00	EQUIPMENT	2,470.87	4,000.00	4,000.00
109-100-30-62600-810.00	WATER TESTING FEES	217.60	500.00	500.00
109-100-30-65200	TRANSPORTATION	98,554.13	121,856.00	158,940.00
109-100-30-65200-511.00	HS TRANSPORTATION TRANS	63,770.41	86,856.00	123,940.00
109-100-30-65200-519.00	HS ATH TRANSPORTATION TRA	34,783.72	35,000.00	35,000.00
109-100-30-65210-610.00	PY EXPENSE ADJ	6.81	0.00	0.00
109-100-30-65300-900.00	RESERVE FUND MAINTENANCE	158,733.67	0.00	0.00
109-211-10-61201	ELEM SPECIAL EDUCATION	1,070.41	1,000.00	1,000.00
109-211-10-61201-610.00	SUPPLIES	1,070.41	1,000.00	1,000.00
109-211-10-62000	SPED ASSESSMENT	557,455.57	908,155.00	812,739.00
109-211-10-62000-331.00	SU SPED ASSESSMENT	149,024.10	259,487.00	307,774.00
109-211-10-62000-331.01	SPED ASSESSMENT	408,431.47	648,668.00	504,965.00
109-211-20-61201	MS SPECIAL EDUCATION	466.97	1,200.00	1,200.00
109-211-20-61201-610.00	SUPPLIES	466.97	500.00	500.00
109-211-20-61201-640.00	BOOKS & PERIODICALS	0.00	200.00	200.00

**TWIN VALLEY UUSD
BUDGET COMPARISON**

		<u>ACTUAL FY - 2022</u>	<u>BUDGET FY - 2023</u>	<u>BUDGET FY - 2024</u>
109-211-20-61201-730.00	EQUIPMENT	0.00	500.00	500.00
109-211-30-61200	HS SPECIAL EDUCATION	341.52	1,200.00	1,200.00
109-211-30-61200-610.00	SUPPLIES	231.52	500.00	500.00
109-211-30-61200-640.00	BOOKS & PERIODICALS	110.00	200.00	200.00
109-211-30-61200-730.00	EQUIPMENT	0.00	500.00	500.00
109-211-30-61203	HS PIONEER/IEC PROGRAM	912.30	1,200.00	1,200.00
109-211-30-61203-510.00	FIELD TRIPS	0.00	500.00	500.00
109-211-30-61203-610.00	SUPPLIES	275.16	500.00	500.00
109-211-30-61203-640.00	BOOKS & PERIODICALS	637.14	200.00	200.00
109-211-30-62000	HS SU SPECIAL ED ASSESME	639,858.36	1,119,165.00	827,471.00
109-211-30-62000-331.00	SU SPED ASSESSMENT	195,917.58	313,180.00	373,743.00
109-211-30-62000-331.01	SPED ASSESSMENT	443,940.78	805,985.00	453,728.00
109-250-10-61117	ELEM REMEDIAL SERVICES	11,545.16	59,511.00	65,460.00
	SALARIES	5,883.56	43,652.00	48,152.00
	BENEFITS	5,661.60	13,859.00	15,308.00
109-250-10-61117-610.00	SUPPLIES	0.00	2,000.00	2,000.00
109-910-10	ELEM FOOD SERVICE	2,912.52	17,000.00	81,057.00
109-910-10-63100-630.00	FOOD SERVICE EXPENSE	2,912.52	17,000.00	81,057.00
109-910-30-63100	HIGH SCHOOL FOOD SERVICE	-14,092.57	22,000.00	90,000.00
109-910-30-63100-630.00	FOOD SERVICE EXPENSE	-14,092.57	22,000.00	90,000.00
	TOTAL SALARIES	3,931,731.61	4,167,752.00	4,054,233.00
	TOTAL BENEFITS	1,348,707.51	1,538,688.00	1,514,725.00
	TOTAL BUDGET	8,937,226.16	10,177,905.00	9,974,057.00
	Article VI - Inc to Board Chair Stipend			300.00
	Article VII - Inc to Treasurer Stipend			400.00
	TOTAL BUDGET W/ARTICLES			9,974,757.00

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
REVENUES**

	Budget FY-22	Actual FY-22	Budget FY-23	Proposed Budget FY-24
Fund Balance	\$ 275,000	\$ 275,000.00	\$ 600,000	\$ 300,000
User Fees	\$ -	\$ -	\$ -	\$ -
Healthcare Recapture	\$ -	\$ -	\$ -	\$ -
Interest	\$ 2,500	\$ 2,439.37	\$ 2,500	\$ 2,500
Tuition (Elem & Second)	\$ 508,500	\$ 505,501.50	\$ 476,588	\$ 606,000
Misc Receipts	\$ -	\$ 1,270.24	\$ -	\$ -
Misc Grant Receipts	\$ 20,765	\$ 7,293.20	\$ 20,765	\$ 20,765
Ins Refund	\$ -	\$ 3,040.00	\$ -	\$ -
Census Block Grant*	\$ -	\$ -	\$ 928,320	\$ -
Driver Ed	\$ 2,000	\$ 3,161.02	\$ 2,000	\$ 2,000
Federal Forest	\$ 900	\$ 1,085.31	\$ 900	\$ 900
Excess Special Ed Cost	\$ -	\$ 62,548.66	\$ -	\$ -
Total Revenues	\$ 809,665	\$ 861,339.30	\$ 2,031,073	\$ 932,165
Expenditures	\$ 8,992,086	\$ 8,937,226.16	\$ 10,177,905	\$ 9,974,057
+ Article VI				\$ 300
+ Article VII				\$ 400
Total Expenditures				\$ 9,974,757
Total Revenue	\$ 809,665	\$ 861,339.30	\$ 2,031,073	\$ 932,165
Twin Valley Education Spending	\$ 8,182,421	\$ 8,075,886.86	\$ 8,146,832	\$ 9,042,592
Fund Balance applied to revenue for FY 24		\$ 300,000.00		
Fund Balance applied to FY 23		\$ 600,000.00		



**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
FUND BALANCE AND REVENUE REPORT**

June 30, 2022: Fund Balance (TOTAL)	2,009,904.09
* Fund Balance for Stars FY 22	2,289.14
* Fund Balance for Maintenance Reserve	345,306.68
* Fund Balance Designated for FY 23	600,000.00
* Fund Balance for Tax Stabiliation	797,040.46
* Remaining Undesignated Fund Balance	265,267.81

BUDGET COMPARISON

	2022-2023	2023-2024
School Operating Budget	\$10,177,905.00	\$9,974,057.00
Article VI - Increase Board Chair Stipend		\$300.00
Article VII Increase - Treasuer Stipend		\$400.00
Total Budget	\$10,177,905.00	\$9,974,757.00
Funds To Be Applied:		
Fund Balance	600,000.00	300,000.00
Tuition	476,588.00	606,000.00
State Drivers Ed	2,000.00	2,000.00
SAP support Grant	20,765.00	20,765.00
Census Block Grant	928,320.00	0.00
Interest Income	2,500.00	2,500.00
Federal Forestry	900.00	900.00
Total Funds Applied to Budget (Revenue)	\$2,031,073.00	\$932,165.00
TOTAL BUDGET MINUS REVENUE	\$8,146,832.00	\$9,042,592.00

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
REVENUES AND TAXES**

	<u>Actual</u> <u>FY 22</u>	<u>Budget</u> <u>FY 23</u>	<u>Anticipated</u> <u>FY 24</u>
<u>Local Revenues:</u>			
Interest Income	\$ 2,439.37	\$ 2,500	\$ 2,500
Tuition	\$ 505,501.50	\$ 476,588	\$ 606,000
User Fees	\$ -		
Misc Receipts	\$ 1,270.24		
Misc Grant Receipts	\$ 7,293.20	\$ 20,765	\$ 20,765
Excess Special Ed	\$ 62,548.66		
Ins. Refund	\$ 3,040.00		
<u>Federal Revenues:</u>			
Forestry Grant	\$ 1,085.31	\$ 900	\$ 900
Fund Balance	\$ 433,733.67	\$ 600,000	\$ 300,000
<u>Other State Revenues:</u>			
Census Block Grant	\$ -	\$ 928,320	\$ -
Drivers Ed	\$ 3,161.02	\$ 2,000	\$ 2,000
Total Revenues	\$ 1,020,072.97	\$ 2,031,073	\$ 932,165

Actual Expenditures	\$ 8,937,226.16		
Budget		\$ 10,177,905	\$ 9,974,057
Article VI Board Chair Stipend increase			\$ 300
Article VII Treasure stipend increase			\$ 400
Less: Revenues	\$ 586,339.30	\$ 2,031,073	\$ 932,165
State Support Grant	\$ 8,111,604.00	\$ 8,146,832	\$ 9,042,592
State Tech Center Payment	\$ 70,817.00		
Fund Balance Applied to FY-23	\$ 600,000.00		
Reserve Maint FB	\$ 345,306.68		
Stars FB	\$ 2,289.14		
Tax Stabilization Balance	\$ 797,040.46		
Fund Balance Available for FY-24	\$ 265,267.81		

Education Spending (Act 68)		\$ 8,146,832	\$ 9,042,592
Equalized Pupils		407.75	375.04
Education Spending Per Pupil		\$ 19,979.97	\$ 24,111.01
Per Pupil Penalty		\$ -	\$ -
Equalized Union Tax Rate (ETR)		\$ 1.501	\$ 1.558

****Estimated** Tax Rate for FY-2024**

	<u>Whitingham</u> <u>FY-2024</u>	<u>Whitingham</u> <u>FY-2023</u>	<u>Wilmington</u> <u>FY-2024</u>	<u>Wilmington</u> <u>FY-2023</u>
School Tax	\$ 1.8127	\$ 1.5729	\$ 1.9878	\$ 1.6460
Projected Town Tax (estimated)	\$ 0.7611	\$ 0.7770	\$ 0.6208	\$ 0.6188
Total Tax	\$ 2.5738	\$ 2.3499	\$ 2.6086	\$ 2.2648

CLA % 85.93% 78.36%

<u>Whitingham</u>	
	<u>Adjusted</u>
	<u>Tax Rate</u>
Non-residential Sch Tax Rate	\$ 1.613
Residential Sch Tax Rate	\$ 1.813
Anticipated increase/(decrease) residential	\$ 0.24
<u>Wilmington</u>	
	<u>Adjusted</u>
	<u>Tax Rate</u>
Non-residential Sch Tax Rate	\$ 1.769
Residential Sch Tax Rate	\$ 1.988
Anticipated increase/(decrease) residential	\$ 0.34

- * Tax Commissioner recommendations, based on current information of \$1.00/\$1.386
- * Residential & Non-residential base rate and Base amount to be determined by Legislature.
- * Yield per equalized pupil to be finalized by Legislature

District: Twin Valley USD SU: Windham Southwest		U075 Windham County			Property dollar equivalent yield 15,479 17,600	←-See bottom note	Homestead tax rate per \$15,478 of spending per equalized pupil 1.00	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2021	FY2022	FY2023	FY2024				
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$9,432,346	\$8,992,086	\$10,177,905	\$9,974,057				1.
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	\$700				2.
3.	Adopted or warned union district budget plus articles	\$9,432,346	\$8,992,086	\$10,177,905	\$9,974,757				3.
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-				4.
5.	plus Prior year deficit repayment of deficit	-	-	-	-				5.
6.	Total Union Expenditures	\$9,432,346	\$8,992,086	\$10,177,905	\$9,974,757				6.
7.	S.U. assessment (included in union budget) - informational data	-	-	-	\$2,249,722				7.
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-				8.
Revenues									
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$987,523	\$809,665	\$2,031,073	\$932,165				9.
10.	Total offsetting union revenues	\$987,523	\$809,665	\$2,031,073	\$932,165				10.
11.	Education Spending	\$8,444,823	\$8,182,421	\$8,146,832	\$9,042,592				11.
12.	Twin Valley USD equalized pupils	413.95	421.34	407.75	375.04				12.
Education Spending per Equalized Pupil		\$20,400.59	\$19,420.00	\$19,979.97	\$24,111.01				
13.	Less net eligible construction costs (or P&I) per equalized pupil	\$931.70	\$793.27	-	\$1,224				13.
14.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$57.84	\$17.42	\$7.30	\$26				14.
15.	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)	-	-	-	-				15.
16.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-				16.
17.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-				17.
18.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-				18.
19.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-				19.
20.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$54.58	\$47.69	\$72.21	\$88				20.
21.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-				21.
22.	Excess spending threshold	threshold = \$18756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00				22.
23.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$600	2 year suspension	2 year suspension	suspended thru FY26				23.
24.	Per pupil figure used for calculating District Equalized Tax Rate	\$21,001	\$19,420	\$19,980	\$24,111.01				24.
25.	Union spending adjustment (minimum of 100%)	190.953% based on yield \$10,998	171.600% based on yield \$11,317	150.067% based on \$13,314	155.766% based on \$15,479				25.
26.	Anticipated equalized union homestead tax rate to be prorated [\$24,111.01 ÷ (\$15,479 / \$1.00)]	\$1.8695 based on \$1.00	\$1.6960 based on \$1.00	\$1.5007 based on \$1.00	\$1.5577 based on \$1.00				26.
Prorated homestead union tax rates for members of Twin Valley USD									
		FY2021	FY2022	FY2023	FY2024	FY23 Pe			
T242	Whitingham	1.8695	1.6960	1.5007	1.5577	100.00%			
T245	Wilmington	1.8695	1.6960	1.5007	1.5577	100.00%			
27.	Anticipated income cap percent to be prorated from Twin Valley USD [((\$24,111.01 ÷ \$17,600) × 2.00%)]	3.04% based on 2.00%	2.79% based on 2.00%	2.51% based on 2.00%	2.74% based on 2.00%				27.
Prorated union income cap percentage for members of Twin Valley USD									
		FY2021	FY2022	FY2023	FY2024	FY23 Pe			
T242	Whitingham	3.04%	2.79%	2.51%	2.74%	100.00%			
T245	Wilmington	3.04%	2.79%	2.51%	2.74%	100.00%			

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. 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%.

TVUUSD Maintenance Reserve Account

Date	Vendor	Action/Work completed	(Expense) Revenue	Running Balance
		Board Allocation FY 19	300,000.00	300,000.00
		FY 20 expenditures		
10/22/19	DMI Paving	Parking Lot repairs	(14,300.00)	285,700.00
12/20/19	Wilson Engineering	Engineering for Boiler Project	(5,000.00)	280,700.00
5/26/20	BRSM	Roofing Projects	(39,286.10)	241,413.90
6/30/20	BRSM	Roofing Projects	(55,595.15)	185,818.75
6/30/20	BRSM	Roofing Projects	(16,951.00)	168,867.75
6/30/20	BRSM	Roofing Projects	(17,364.75)	151,503.00
		Board Allocation FY 20	100,000.00	251,503.00
		Balance 7/1/2020	251,503.00	251,503.00
		FY 21 Expenditures		
8/25/20	BRSM	Roof	(14,562.75)	236,940.25
10/31/20	DMI Paving	Parking lot repairs	(15,605.00)	221,335.25
6/22/21	Alliance	JACE Replacement	(6,074.00)	215,261.25
6/22/21	Suburban	Oil Tank Removal	(89.95)	215,171.30
6/22/21	Suburban	Oil Tank Removal	(99.95)	215,071.35
6/22/21	DMI Paving	Oil Tank Removal	(9,500.00)	205,571.35
6/30/21	Ormsby's	Server upgrade for HVAC	(1,531.00)	204,040.35
		Balance 7/1/21	204,040.35	204,040.35
		FY 22 Expenditures		
9/28/21	DMI	Parking lot paving	(85,813.00)	118,227.35
9/28/21	First Choice	Access Point upgrades (40%)	(3,855.18)	114,372.17
9/28/21	First Choice	Access Point upgrades (40%)	(4,227.08)	110,145.09
11/24/21	First Choice	Access Point upgrades (final)	(1,323.80)	108,821.29
11/24/21	First Choice	Access Point upgrades (final)	(4,458.98)	104,362.31
11/24/21	First Choice	Access Point upgrades (final)	(1,416.77)	102,945.54
11/24/21	First Choice	Access Point upgrades (final)	(4,923.86)	98,021.68
6/28/22	Walker Roofing	Roof repairs (deposit)	(49,815.00)	48,206.68
6/30/22	Catamount Environmental	Asbestos remediation	(2,900.00)	45,306.68
		Board allocation	300,000.00	345,306.68
		Balance 7/1/22	345,306.68	
		Pending Allocation	265,267.81	
		FY 23 Expenditures		
7/26/22	Walker Roofing	Roof repairs (final)	(49,815.00)	295,491.68
10/22/22	RSI Floors	Floor installation/asbestos	(1,275.00)	294,216.68
11/22/23	Grady & Jennings	Outside Gym Stairs repair	(19,825.00)	274,391.68

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
ENROLLMENT AND PROJECTIONS**

As of December 2022

Current Enrollment

<u>Grade</u>	<u>Wilmington/Whitingham</u>	<u>Tuition</u>	<u>Total</u>
PreK	20	1	21
K	25	2	27
1	21	1	22
2	27	2	29
3	32	1	33
4	29	0	29
5	24	0	24
6	23	2	25
7	29	5	34
8	32	6	38
9	23	11	34
10	26	7	33
11	13	3	16
12	13	3	16
Total Students:	337	44	381

Enrollment Projections

<u>Grade</u>	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
Pre-K	20	22	
K	25	28	22
1	21	25	28
2	27	21	25
3	32	27	21
4	29	32	27
5	24	29	32
6	26	27	29
7	25	26	27
8	34	25	27
9	38	34	27
10	34	38	35
11	33	34	38
12	16	33	25
Total Students:	384	401	363

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT TEACHERS AND STAFF

2022 - 2023

As of December 2022

<u>TVUUSD Teacher</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Patricia Appel	TVES	50% FTE Elementary Math Coach	M+30
Darcy Bardwell	TVES	100% FTE 5th Math & Science Teacher	B
Emily Beeman	TVMHS	100% FTE Foreign Language	M+30
Cherie Bergeron-Hanley	TVES	100% FTE 3rd & 4th Math Teacher	M+30
Samantha Betit	TVES	100% FTE 1st Math & Science Teacher	M+30
Amanda Bolduc	TVMHS	100% FTE English	M
Christopher Brown	TVMHS	100% FTE PE/Health	M+15
Laurie Cole	TVES	100% FTE Kindergarten Math & Science Teacher	B+15
Angelique Colford	TVES	50% FTE Elementary Literacy Coach	M+30
Ryan Connors	TMMHS	100% FTE Mathematics	M
Gillian Fisher	TVMHS	100 % FTE Science	B
Rebecca Fillion	TVES	Principal	
Alexandra Gadway	TVMHS	100% FTE Art	B
Trevor Gardner	TVMHS	100% FTE Social Studies	B+30
Keli Gould	TVMHS	100% FTE Lang Arts/Soc Studies	B+30
Sarah Grant	TVMHS	100% FTE Science	M+15
Jessica Hammond	TVMHS	100% FTE Science	M+30
Alma Hart	TVES	50% FTE Music	M+15
Leland Hayford Jr	TVMHS	100% FTE Physical Education	M+15
Leland Hayford Jr	TVMHS	Athletic Director	
Joel Hernandez	TVMHS	100% FTE Industrial Arts	B
Charles Hess	TVMHS	50% FTE Driver's Education	M
Paul Hoak	TVES	100% FTE Guidance Counselor	M+30
Mary Immekus	TVMHS	100% FTE Language Arts	M
Lisa Janovsky	TVES	100% FTE Nurse	B+15
Melissa Jutras	TVES	100% FTE 2nd Humanities Teacher	B+30
Mike Kelly	TVMHS	100% FTE Music	M+30
Hadley King	TVES	100% FTE 5th Humanities Teacher	B
Lia Kingsley	TVES	100% FTE Mathematics	B
Christine Kurucz	TVMHS	100% FTE English	M+30
Jordana Linder	TVES	100% FTE Kindergarten Humanities Teacher	M+30
Russell Littlefield	TVMHS	100% FTE Mathematics	B
Erin Lovett-Sherman	TVMHS	100% FTE Entreprenurial Ed Teacher	B+15
Tricia Manzke	TVES	100% FTE Librarian & Media Specialist	M+15
Caralee Moore	TVES	100% FTE 3rd & 4th Humanities Teacher	M+15
Samantha Mundt	TVMHS	100% FTE Art	M
Andrew Oyer	TVMHS	Assistant Principal	
Marie Paige	TVES	100% FTE 3rd & 4th Science Teacher	M+30
Denise Piffard	TVMHS	110% FTE Guidance Counselor	M
Anna Roth	TVMHS	Principal	
Lyndsay Schacter	TVES	100% FTE Kindergarten Humanities Teacher	B
Mary Simpson	TVMHS	100% FTE Librarian	M
Susan Sopper	TVMHS	100% FTE Social Studies	M
Melissa Sullivan	TVES	100% FTE 1st Humanities Teacher	M
Nina Sullivan	TVES	100% FTE Preschool Teacher	B
Amy Swanson	TVES	100% FTE 2nd Math & Science Teacher	M

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT TEACHERS AND STAFF

2022 - 2023

As of December 2022

<u>TVUUSD Teacher Con't</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Angela Trudeau	TVES	100% FTE 3rd & 4th Humanities Teacher	M+30
Elizabeth Turro	TVMHS	100% FTE Social Studies	M+30
Laura Urquhart	TVES	100% FTE 5th Math & Science Teacher	M+15
Christopher Walling	TVES	100% FTE Physical Education	M+15
Jeff Ward	TVMHS	100% FTE Guidance Counselor	M+30
<u>TVUUSD Staff</u>	<u>School</u>	<u>Position</u>	
Shirley Beyer-Felisko	TVES	Classroom Paraprofessional	
Cheryl Boyd	TVMHS	Custodian	
Tucker Boyd	TVMHS	60% SAP Counselor	
Kathleen Bullock	TVES	Food Service Manager/Director	
Curtis Carroll	TVES/TVMHS	Technology Specialist	
Monique Covey	TVES	Classroom Paraprofessional	
Alexa Doty	TVES	Classroom Paraprofessional	
Dorothy Fisher	TVMHS	Administrative Assistant	
Dale George	TVMHS	Head Custodian	
Sarah Guevin	TVES	Classroom Paraprofessional	
Michaela Hearst	TVMHS	School Based Clinician	
Laura Hinrichs	TVES	Classroom Paraprofessional	
Maryann Lozito	TVMHS	SR Admin Assistant/Account Manager	
Mary Mihuta	TVES	School Based Clinician	
Julie Moore	TVES	Classroom Paraprofessional	
Shannon Moore	TVES	Preeschool Assistant Teacher	
Sandy Murdock	TVES	Classroom Paraprofessional	
Gage Oliveri	TVES	Head Custodian	
Alonzo Paige	TVMHS	Food Service Manager/Director	
Alfred Paraspolo	TVES	Custodian	
Quintina Reynolds	TVES	Food Service	
Emilse Roma'n	TVMHS	Food Service	
Shaunessey Sanborn	TVES	Administrative Assistant	
Luke Thompson	TVES/TVMHS	Intervention Specialist	
<u>WSWSU Teachers</u>	<u>School</u>	<u>Position</u>	<u>Degree</u>
Ashley Blevins	TVES	100% FTE Special Education	B+30
Kristin Croutworst	TVES	100% Occupational Therapy	
Linda Donaghue	TVMHS	100% FTE Special Education	M
Judith Edberg	TVES	100% FTE Speech Language Pathologist	M+15
Alene Evans	TVES	100% FTE Special Education	B+15
Ruth Huttner	TVES	100% FTE Speech Language Pathologist	M
Kathryn Inman	TVMHS	100% FTE Speech Language Pathologist	M+30
Josie Jones	TVMHS	100% FTE Special Education	M
Terri Lathe	TVMHS	100% FTE Special Education	M+30
Laurie Richard	TVMHS	80% FTE Special Education	B+15
Emma Lee Spring	TVMHS	100% FTE Special Education	M

TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT TEACHERS AND STAFF

2022 - 2023

As of December 2022

<u>WSWSU Staff Con't</u>	<u>School</u>	<u>Position</u>
Michelle Barnett	TVES	Special Ed Paraprofessional
Alyssa Bird	TVES	Special Ed Paraprofessional
Carrie Blake	TVMHS	Special Ed Paraprofessional
Heather Boyd	TVES	Special Ed Paraprofessional
Sharon Brissette	TVES	Special Ed Paraprofessional
Danielle Covey	TVMHS	Special Ed Paraprofessional
Lisa Gilbeau	TVMHS	Special Ed Paraprofessional
Earle Holland	TVMHS	Special Ed Paraprofessional
Elizabeth Inderieden	TVES	Special Ed Paraprofessional
Nicole Janovsky	TVMHS	Special Ed Paraprofessional
Mary Pike-Sprenger	TVES/TVMHS	SLP Paraprofessional
Sara Pratt	TVMHS	Special Ed Paraprofessional
Sonya Reynolds	TVMHS	Special Ed Paraprofessional
Julie Sullivan	TVMHS	Special Ed Paraprofessional
Carrie-Marie Wallace	TVMHS	Special Ed Paraprofessional
Karen Wheeler	TVMHS	Special Ed Paraprofessional
Robin Ames	TVUUSD	Bus Driver
Ruth McCaffery	TVUUSD	Bus Driver
Cathy Morse	TVUUSD	Bus Driver
Karina Morehead	TVUUSD	Bus Driver



The VT Agency of Education has set new standards and HQT as a stand-alone term no longer exists under ESSA new requirements. Teachers providing PK-12 instruction in Vermont’s public schools need to be “appropriately licensed” under Education Quality Standards.

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
TEACHER FTE COMPARISON**

	FY-2022 Budget Teacher	FY-2023 Budget Teacher	FY-2024 Budget Teacher
Total TVES:	20.10	19.60	18.10
Total TVMHS:	28.10	28.60	26.80
Total Remedial:	1.00	1.00	1.00
Total Schoolwide:	0.50	1.00	1.00
Total Teachers:	49.7	50.20	46.90



**Windham Southwest Supervisory Union
Assessment**

	<u>ASSESSMENT</u> <u>2022-2023</u>	<u>ASSESSMENT</u> <u>2023-2024</u>	<u>ASSESSMENT</u> <u>DIFFERENCE</u>	<u>% INCREASE/</u> <u>DECREASE</u>
HALIFAX REG ED	110,000	61,500		
HALIFAX SPECIAL ED SU	94,059	111,266		
HALIFAX SPECIAL ED DISTRICT	203,162	128,942		
	407,221	301,708	(105,513)	-25.91%
READSBORO REG ED	81,691	41,072		
READSBORO SPECIAL ED SU	69,852	74,307		
READSBORO SPECIAL ED DISTRICT	156,304	108,917		
	307,847	224,296	(83,551)	-27.14%
SEARSBURG REGULAR ED	29,946	16,801		
SEARSBURG SPECIAL ED SU	25,606	30,396		
SEARSBURG SPECIAL ED DISTRICT	57,799	121,138		
TOTAL SEARSBURG	113,351	168,335	54,984	48.51%
STAMFORD REGULAR ED	106,848	63,960		
STAMFORD SPECIAL ED SU	91,365	115,717		
STAMFORD SPECIAL ED DISTRICT	198,245	63,155		
TOTAL STAMFORD	396,458	242,832	(153,626)	-38.75%
TVES REGULAR ED	303,466	170,117		
TVES SPECIAL ED SU	259,487	307,773		
TVES SPECIAL ED SU DISTRICT	648,668	504,966		
TOTAL TVES	1,211,621	982,856	(228,765)	-18.88%
TVMHS REGULAR ED	366,259	206,581		
TVMHS SPECIAL ED SU	313,180	373,743		
TVMHS SPECIAL ED DISTRICT	805,986	453,728		
TOTAL TVMHS	1,485,425	1,034,052	(451,373)	-30.39%
TOTAL REGULAR ED	998,210	560,031	(438,179)	-43.90%
TOTAL SPECIAL ED SU	853,549	1,013,202	159,653	18.70%
TOTAL SPECIAL ED DISTRICT	2,070,164	1,380,846	(689,318.00)	-33.30%

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

	Actual 2021-2022	Budget 2022-2023	Proposed Budget 2023-2024
Revenues:			
Interest	649.33	500.00	500
Misc Income	873.83	0.00	0
Spec. Ed Services Assessments	1,052,089.53	2,070,164.00	1,380,846
Spec. Ed State Reim/Grants	2,652,510.08	815,435.00	2,224,664
Prior Year Adjust	-45,891.17	0.00	
Assessments	1,468,030.78	1,851,760.00	1,573,234
General Fund Revenues:	5,128,262.38	4,737,859.00	5,179,244
Fund Balance -Special Ed	0.00	224,297.00	48,693
Fund Balance WSSU	92,652.00	51,310.00	518,755
Total Gen Fund Revenues:	5,220,914.38	5,013,466.00	5,746,692
Expenditures:			
Superintendent's Office	352,445.71	350,871.00	395,372
Fiscal Services	536,069.33	599,142.00	578,256
Dir. Curriculum	99,330.45	100,009.00	105,659
Special Education:			
Special Education Teachers/Staff	1,330,015.17	1,665,115.00	1,847,545
Special Education Services-District	1,163,546.07	949,643.00	1,460,197
Special Education Transportation	246,733.17	270,841.00	297,768
Speech Services	268,074.02	275,131.00	302,115
Occupational/PT Therapy Services	113,605.12	124,655.00	133,198
School Psychologist/Evaluations	63,401.27	66,265.00	69,802
Alternative Special Ed Program	245,951.77	390,483.00	298,314
EEE Program	82,982.13	95,905.00	99,364
Special Education Administration	124,885.81	125,406.00	159,102
PY Adj	7.81		
Total Gen Fund Expenditures:	4,627,047.83	5,013,466.00	5,746,692
Excess/(Deficiency)	593,866.55		

Revenue & Expense to record State of Vermont payments on behalf of teacher retirement contributins are not included in the above figures. The Windham Southwest Supervisory Union expects the financial budget for FY 2023-2024 to be as budgeted.

Assessment Breakdown by District:

	2021-2022	2022-2023	2023-2024
Halifax	172,840	204,059.00	172,766
Readsboro	119,489	151,543.00	115,379
Searsburg	44,041	55,552.00	47,197
Stamford	165,973	198,212.00	179,677
Twin Valley	965,688	1,242,394.00	1,058,214
	1,468,031	1,851,760.00	1,573,233
Special Ed District Assessment			
Halifax	99,771	203,162.00	128,942
Readsboro	53,134	156,304.00	108,917
Searsburg	60,876	57,799.00	121,138
Stamford	118,812	198,245.00	63,155
Twin Valley	852,372	1,454,654.00	958,694
Total Assessment	1,184,965	2,070,164.00	1,380,846

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

	Actual	Budget
	2021-2022	2022-2023
State Funds:		
Act 230/BEST Grant Revenues:	0.00	13,900
State Transportation Aid	238,352.00	238,352
State Hot Lunch Revenues:	4,648.62	4,649
Other State Revenues:	19,224.78	0
Total State Revenues:	262,225.40	256,901
Act 230/BEST Grant Expenditures	0.00	13,900
State Transportation Aid Expenditures	238,352.00	238,352
State Hot Lunch Transfers to Towns	4,648.62	4,649
Other State Grant Expenditures:	19,224.78	0
Total State Expenditures	262,225.40	256,901
Excess/(Deficiency)	0.00	0
	Actual	Budget
	2021-2022	2022-2023
Federal Funds:		
Special Programs Fund Revenues:	1,379,524.68	2,216,564
Hot Lunch Revenues:	474,871.36	474,871
Local & Private Funds:	444,367.63	3,000
Total Revenues:	2,298,763.67	2,694,435
Special Programs Fund Expenditures:	1,750,035.01	0
Hot Lunch Expenditures:	479,519.98	0
Total Expenditures:	2,229,554.99	393,045
Excess/(Deficiency)	69,208.68	0
Title I Fund Revenues:	318,395.26	430,315
Title I Fund Expenditures:	22,339.47	30,791
Title I Transfer to Schools:	296,055.79	399,524
Excess/(Deficiency)	0.00	0
21st Century Fund Revenues:	226,662.05	216,862
Local & Private Funds:	169,397.02	260,754
Total Revenues:	396,059.07	477,616
21 st Century Fund Expenditures:	226,662.05	216,862
Local & Private Expenditures:	169,397.02	260,754
Total Expenditures:	396,059.07	477,616
Excess/(Deficiency)	0.00	0

Federal Revenues for 2022-2023 include carryover from 2021-2022. Budgeted Federal Revenues for 2022-2023 include carryover from 2021-2022 and are restricted for use in those programs only.

**SCHOOL WARNING
TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT**

The legal voters of the Twin Valley Unified Union School District are hereby notified and warned to meet at the Twin Valley Elementary School Gymnasium in said Town of Wilmington, Vermont, on Tuesday, February 28, 2023, at 6:00pm to act on Articles XI and XII of the School District Warning, directly followed by a Budget Informational Meeting.

The meeting will then be adjourned until Tuesday, March 7, 2023, for voting on Articles I-X by Australian Ballot.

In Wilmington, at the Old School Enrichment Center, polls open from 7:00 am until 7:00 pm
In Whitingham, at the Twin Valley Middle High School Auditorium, polls open from 10:00 am until 7:00 pm

ARTICLE I

To elect a Moderator, by Australian Ballot

ARTICLE II

To elect a Clerk, by Australian Ballot.

ARTICLE III

To elect a Treasurer, by Australian Ballot.

ARTICLE IV

To elect (3) School Directors, for three (3) year terms, by Australian Ballot.

ARTICLE V

To see if the voters of the Twin Valley Unified Union School District will approve a budget of \$9,974,057 necessary for the support of its schools for the fiscal year beginning July 1, 2023, by Australian Ballot.

ARTICLE VI

To see if the voters of the School District will increase the Board Chair stipend by \$300, to a total of \$1,500, by Australian Ballot.

ARTICLE VII

To see if the voters of the School District will increase the School Treasurer stipend by \$400 to a total of \$1,000, by Australian Ballot.

ARTICLE VIII

To see if the voters of the School District will authorize the School Directors to allocate \$100,000 of the FY 2022 Fund Balance to the **Maintenance Reserve Fund** for the purpose of drainage repairs of the TVES school field, by Australian Ballot.

ARTICLE IX

To see if the voters of the School District will authorize the School Directors to allocate \$165,267.81 of the FY 2022 Fund Balance to the **Maintenance Reserve Fund** for the purpose of maintaining the facilities and/or emergency repairs, by Australian Ballot.

ARTICLE X

To see if the voters of the School District will authorize the School Directors to apply \$300,000 of the **Tax Stabilization Reserve Account** to the FY 2024 revenue, by Australian Ballot.

ARTICLE XI

To hear the report of the Twin Valley Unified Union School District Officers and act thereon.

ARTICLE XII

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

Janna R. Ewart

Therese M. Lounsbury

Kristy Corey

Kathryn Larsen

J. Harnett

Lyndsay Bushey-Hesselbach

Dated at Wilmington, Vermont
this 31st day of January 2023.

Twin Valley Unified Union School Directors

Minutes of TVUU Budget Informational Meeting on February 22, 2022 @ 6:00pm via Google Meets

Board Attendance: Janna Ewart, Kathy Larsen, Jason Hartnett, Kristy Corey, Jared Kingsley, Lyndsay Bushey-Hesselbach, Therese Lounsbury

Also: Moderator Robert Fisher, Superintendent Barbara Komons-Montroll, Business Manager Karen Atwood

General Attendance: Mike Eldred, Danielle Magnant, Dennis Richter, Cliff Duncan, Almira Aekus, Johanna Robohm

Called to order at 6:01pm.

Bob Fisher opened the meeting and explained the layout of the meeting and asked that questions be held to the end when he will recognize any raised hands. The chat function will not be used for questions, just technical issues, and the link to the Annual Report.

Board members introduced themselves, as did the Superintendent and Business Manager.

Chairperson Janna Ewart gave an overview of the budget and tax rates, noted the Act 173 changes to Special Education Funding and some of the budget highlights.

Board Director Kristy Corey shared details of the work of the Coalition For Vermont Student Equity, its progress, and TVUU's involvement.

Chairperson Janna Ewart pointed out the Tax Stabilization Fund intention, information found on page 13 of the Annual Report, and the intentions of the Maintenance Reserve Fund. The purpose of establishing the Tax Stabilization Fund stemmed from the knowledge that Whitingham's tax rate would have increased .07 this year while Wilmington's would have increased .16 based on Common Level of Appraisal (CLA) changes. In allocating \$600,000 of the fund balance toward the FY23 per pupil cost we were able to offset these increases resulting in the forecasted 1.2% (.02) increase in Wilmington and the 4.5% (.13) decrease in Whitingham. By applying the currently unallocated portion of the fund balance, \$797,040.46 to a Tax Stabilization Reserve Fund, we anticipate being able to reduce tax increases for the next few/several years. Left unallocated, the fund balance rolls over into the following year's revenue creating a snowball effect, accumulating any unallocated fund balance each year without benefiting taxpayers or the school district. The financial consultant warned to not allocate full fund balance in a single year, as doing so would create what he called a "tax cliff" with a sharp decrease one year resulting in a rebound effect the following. Unallocated fund balance is not able to be used for unbudgeted expenditures.

The Building Maintenance Reserve was established in 2019 and the administration developed a forecast of anticipated maintenance needs. Projects funded from Maintenance Reserve require board approval. Upcoming projects anticipated to be funded from capital reserve include boiler and storage tank replacement as well as playground upgrades at TVES and continued roof repair, an ADA ramp and asbestos mitigation at TVMHS.

Board Director Kathy Larsen shared the highlights of the past school year:

TVES returned to a content specialist model, after being interrupted by COVID for the past year and a half. In this model teachers teach one subject area to a cohort of students. Content specialist teachers take advanced training in an area of expertise (humanities, math, or science) so they can deliver intensive interventions for students.

TVMHS shifted to a new bell schedule to allow for core academic classes to run year-long rather than as semester courses. They also added in Flex blocks for all students grades 7-12, which allow time for intervention and/or enrichment as needed. Both changes provide students with more dedicated time to demonstrate proficiency and offer more opportunities for our students. They have also increased the ways we use current personnel. For example, we now offer an entrepreneurial program as a kind of combined career education/business course and internship program. It is a flexible pathways option being developed in partnership with our entrepreneurial teacher and Christy Betit from BDCC. Several local guest speakers have visited the Pipelines and Pathways class, as it is called, including Deerfield Valley Rescue, Scott's Clean Sweep, representatives of Vail, and an insurance agent. In the spring, the intention is to identify local careers of interest to the students and take students off site for visits and job shadowing. The course has also arranged for community businesspeople to do mock interviews with students. Another creative use of personnel is our library media person who is also a blended learning specialist. She assists students who are taking online classes through VHS, hosts students whose plans call for a supported study hall and/or specialized resource blocks (for 504 and

IEP students), and she has also provided a range of FLEX offerings including crafting, middle school yearbook, and a lit magazine with the creative writing of students being put together into a local publication.

Other FLEX block offerings with other teachers include a student newspaper, journaling, STEM projects, strength building, hiking, campus care, a Gender Equality Student Association, our Spanish National Honor Society, Beats (with our music teacher) and Place-based art (mural painting).

Both math teachers (Mr. Doucette and Ms. Horton) in addition to traditional math courses are teaching a section of Personal Finance.

TVMHS is also trying a pilot program called Pathfinder that is being overseen by our Assistant Principal, Andy Oyer. Pathfinder participants are “learning in flexible environments beyond the traditional classroom, such as outdoor classrooms, on-the-job training, internships, field trips and other site-based experiences”. Students will reflect and submit portfolio evidence for credit with the goal of providing an alternative option for graduation.

Other highlights at the middle high school have been to bring some events back to the school this year including a fall drama performance, a winter concert, and the middle school musical - Little Mermaid Jr. - which will begin rehearsals after break.

At both schools, Wings and Fresh, our after school and summer programs have been sustained throughout COVID by our amazing staff. In addition to expanded after school and summer childcare, the Wings program is providing extra enrichment along with learning and tutoring opportunities. An especially important use of our ESSER funding was to provide free summer programs so all could take advantage of them. In the past year, 71% of our students have participated in at least one Wings or Fresh program. An especially popular program is Junior Iron Chef. It was back this year with 8 middle school teams and one high school team.

Superintendent Barbara Anne Komons-Montroll shared the work and progress of the Portrait of Student Success. This project works collaboratively across the SU with a variety of stakeholders coming together to identify the outcome we would like to see for our students.

Q & A:

Almira Aekus – suggestions for the Annual Report – full budget should be in the book, and the planned uses for the Maintenance Reserve Fund.

Cliff Duncan – asked about line items in the SU budget regarding changes in hospitalization costs, Karen Atwood will respond directly to Cliff as she did not have SU budget information for this TVUU meeting.

Cliff Duncan – question regarding the shared Special Ed services, and Karen explained how that is shared and how Act 173 has changed how that appears in the budget.

Cliff Duncan – appreciated the efforts of the fund balance in a Tax Stabilization Fund and suggested applying the \$600,000 back to taxpayers but also placing 80% of the fund balance back in as revenue.

Commented on the difference in tax rate and education funding with that of North Carolina.

Johanna Robohm – asked about racial sensitivity and whether there would be a burden on the taxpayers if there was any litigation. Superintendent Barbara Anne Komons-Montroll could not comment on whether there was any litigation and responded that the Board is insured under the Vermont School Boards Association (VSBA) and no costs would burden the taxpayer.

Cliff Duncan – commented that he hoped that Town Meeting would return to a floor vote next year.

Almira Aekus – reminded that the school vote has always been by Australian Ballot, and the informational meeting in person.

Chairperson Janna Ewart reminded all that the articles of the warning are voted by Australian Ballot in each town on Tuesday, March 1, 2022.

Moderator Bob Fisher closed the meeting at 6:52pm.

**TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT
 CERTIFICATE OF VOTES
 CANDIDATES & ARTICLES
 MARCH 1, 2022**

CERTIFICATE OF VOTES FOR ANNUAL TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT MEETING VOTED BY AUSTRALIAN BALLOT UNDER THE ANNUAL TWIN VALLEY UNIFIED UNION SCHOOL WARNINGS CALLED FOR MARCH 1, 2022.

ARTICLE I - III: TWIN VALLEY UNIFIED UNION SCHOOL DISTRICT OFFICERS

<u>POSITION</u>	<u>TERM</u>	<u>WINNER</u>	<u>VOTES</u>
SCHOOL MODERATOR	1 year	ROBERT M. FISHER	480
SCHOOL CLERK	1 year	THERESE M. LOUNSBURY	467
SCHOOL TREASURER	1 year	CHRISTINE RICHTER	468

ARTICLE IV – SCHOOL DIRECTORS FROM EACH TOWN

SCHOOL DIRECTOR - WILMINGTON	3 years	KATHY LARSEN	237
SCHOOL DIRECTOR - WILMINGTON	2 years remaining on 3-year	JASON M HARTNETT	212
SCHOOL DIRECTOR - WHITINGHAM	3 years	KRISTY COREY	237
SCHOOL DIRECTOR - WHITINGHAM	1 year remaining on 3-year	LYNDSAY BUSHEY-HESSELBACH	214

ARTICLE V

Shall the voters of the Twin Valley Unified Union School District authorize the School Directors to establish a Tax Stabilization Reserve Account for the purpose of supporting future potential educational tax increases, by Australian Ballot? **YES 374 / NO 124**

ARTICLE VI

Shall the voters of the Twin Valley Unified Union School District authorize the School Directors to allocate \$797,040.46 of the current surplus Fund Balance to the approved Tax Stabilization Reserve Account, by Australian Ballot? **YES 375 / NO 123**

ARTICLE VII

Shall the voters of the Twin Valley Unified Union School District authorize the School Directors to allocate \$300,000 of the current surplus fund balance to the Maintenance Reserve Fund, by Australian Ballot? **YES 399 / NO 93**

ARTICLE VIII

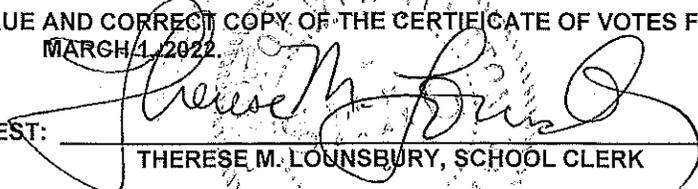
Shall the voters of the Twin Valley Unified School District approve the School Directors to expend \$10,177,905 which is the amount the School Board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$20,034 per equalized pupil. This projected spending per equalized pupil is 3.16% higher than spending for the current year, by Australian Ballot? **YES 307 / NO 196**

SCHOOL DISTRICT TOTAL REGISTERED VOTERS: 2614

SCHOOL DISTRICT TOTAL VOTES CAST AT POLLS: 529

A TRUE AND CORRECT COPY OF THE CERTIFICATE OF VOTES FOR TOWN MEETING ARTICLES ELECTED
 MARCH 1, 2022

ATTEST:



 THERESE M. LOUNSBURY, SCHOOL CLERK

PREPARED: MARCH 2, 2022
 DATED: MARCH 2, 2022

January 12, 2023

Board of Directors
Twin Valley Unified Union School District

AUDITOR'S CERTIFICATION

The financial statements of the Twin Valley Unified Union School District for the fiscal year ended June 30, 2022 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier. The financial statements 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.

A handwritten signature in black ink, appearing to read "J. Mudgett", written over a faint horizontal line.

John H. Mudgett, CPA
Principal

