

WAITS RIVER VALLEY SCHOOL

2024-2025 ANNUAL REPORT

Unified School District No.36



55TH ANNUAL MEETING

Monday, May 5, 2025

6:30 P.M.

WRVS Gymnasium



From All of Us To All of You...We Thank You for Your Support



To the Communities of Topsham and Corinth

Attached/Included you have your WRVS Annual Report for the Fiscal Year of 2026. Please know that this budget **INCLUDES**:

- A total of \$470,922.00 for deficit payment - providing WRVS with a 100% **clean slate** for FY27. This is important as we do not yet know how ongoing political wrangling will impact future funding for education in Vermont. (This includes the remaining \$208,000.00 for the FY22/23 deficit - all remaining due from that year. It ALSO includes the audited FY24 deficit of \$262,922.00 (the result of an increase in salary/health for hired teachers vs. those they were replacing (\$98,000.00ish), facility insurance, electricity and heating oil increases (\$81,441.31) and reduction in anticipated revenue \$(65,000.00ish).
- Additional \$308,000.00 for High School Tuition/Excess Costs
- 11.9% increase for health insurance (negotiated at the state level)

100% of all deficit is included in this fiscal year 2026 Budget, for your approval on May 5, 2025.

YOUR TAXES ARE GOING DOWN - Even with this payoff/increase/budget needs...Why?

Due to the statewide-adjustment for VT educational funding AND increased enrollment which has altered the Equalized Pupil count (Long-Term Weighted Average Daily Membership - LTWADM).

<https://tax.vermont.gov/statewide-adjustment>

In 2024 the Vermont Legislature passed Act 183, which updates the education funding formula starting with the 2025-2026 property tax year, beginning on July 1, 2025. It's important to note that the law:

- does not affect how much Vermont property owners pay in property taxes;
- does not affect how much property tax Vermont towns send to the State's Education Fund; and,
- does not affect how much money school districts receive from the Education Fund.

By January 1, the Department of Taxes will have completed its "Equalization Study" that determines the CLAs for each Vermont town. But unlike prior years, beginning in 2025 these CLAs will not be applied to each town's education property tax rates. Instead, every town's CLA will be divided by a single "statewide adjustment" and the result will be applied to each town's education property tax rates. The statewide adjustment can be thought of as the average level of appraisal of the entire state. For example, if a town has a CLA of 60%, but the statewide adjustment is 75%, then the adjustment factor applied to education property tax rates in that town will be $0.60 / 0.75 = 0.80$ or 80%. All Vermont property will still be taxed at 100% of fair market value, but the factor applied to education property tax rates will be calculated differently.

Unified School District No. 36
Annual Report



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Official Warning - 2025

WARNING

UNIFIED SCHOOL DISTRICT No. 36

ANNUAL MEETING

The legal voters of Unified School District No. 36 are hereby notified and warned to meet at the Waits River Valley School in the town of Topsham on Monday, May 5, 2025 at 6:30 p.m. to act on the following articles:

ARTICLE 1: To elect the following School District Officers for the ensuing year: Moderator, Clerk and Treasurer.

ARTICLE 2: To hear and act upon the reports of the Officers and School Directors.

ARTICLE 3: Shall the voters of the school district approve the school board to expend \$9,225,136.00, which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Unified Union School District estimates that this proposed budget, if approved, will result in per pupil education spending of \$11,044.64, which is 5.52% higher than per pupil education spending for the current year.

ARTICLE 4: Shall the voters authorize the school board to borrow money in anticipation of tax receipts?

ARTICLE 5: To transact any other business that may legally come before this meeting.

Stacy Anne Emerson
Stacy Anne Emerson (Mar 17, 2025 16:15 EDT)

Stacy Emerson

Nancy J Ertle
Nancy J Ertle (Mar 17, 2025 21:41 EDT)

Nancy Ertle

JS
Jeremiah Goyette (Mar 17, 2025 21:51 EDT)

Jeremiah Goyette-Stevens

Jason Rogers
Jason Rogers (Mar 20, 2025 12:34 EDT)

Jason Rogers

Desiree Thurston
Desiree Thurston (Mar 20, 2025 13:46 EDT)

Desiree Thurston

MT
MT (Mar 21, 2025 10:32 EDT)

Michael Tkac

Dated at Topsham in the County of Orange and State of Vermont this 17 day of March, 2025.

Recorded on this date prior to posting, March 25, 2025.

Kelly Smith
Kelly Smith (Mar 25, 2025 13:17 EDT)

Clerk

WAITS RIVER VALLEY SCHOOL
Unified School District No. 36 Officers
BOARD OF DIRECTORS

2028-T	Stacy Emerson	stacy.emerson@oesu.org	802-439-3968
2028-C	Michael Tkac	michael.tkac@oesu.org	
2026-T	Jason Rogers	jason.rogers@oesu.org	802-439-3046
2027-C	Jeremiah Goyette	jeremiah.goyette@oesu.org	802-439-9452
2027-T	Desiree Thurston	desiree.thurston@oesu.org	802-439-9080
2026-C	Nancy Ertle	nancy.ertle@oesu.org	802-522-3996
T=Topsham C=Corinth			

SCHOOL DISTRICT OFFICERS

Moderator	Gary Apfel
Clerk	Kelly Smith
Treasurer	Dick Kelley

Carlotta Simonds-Perantoni
Principal, Waits River Valley School
carlotta.simonds-perantoni@oesu.org

Randall Gawel
Superintendent, Orange East Supervisory Union
randall.gawel@oesu.org

Marla Ianello
Assistant Superintendent, Orange East Supervisory Union
marla.ianello@oesu.org

Budget Informational Meeting

Thursday, May 1, 2025 @ 6:00 PM

WRVS Library with Zoom option.

For Zoom link, please visit www.wrvschool.org or call 439-5534.

55th Annual Meeting

Monday, May 5, 2025, 6:30 PM

Waits River Valley School Staff

ADMINISTRATION

Carlotta Perantoni	B.S.	College of St. Joseph	Principal
	M.Ed.	University of Vermont	

ADMINISTRATIVE SUPPORT

Lisa Thompson			Admin. Assistant
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PRE-KINDERGARTEN

Ashley Jacobs	B.A.	Azusa Pacific University	Pre-Kindergarten
	M.S.	Grand Canyon University	

K-2 INSTRUCTIONAL TEAM

Alecka Champion	B.S.	Bloomsburg University	Kindergarten
Abigail Tyson	B.A.	Clarion University	Kindergarten
	M.Ed.	Columbia College	
Anastassya Sells	B.A.	New England College	Grade 1
Erica Thompson	B.A.	Lyndon State College	Grade 1
	M.Ed.	Southern New Hampshire University	
Chelsea Carter	B.A.	Johnson State College	Grade 2
	M.Ed.	Johnson State College	
Amber Charbonneau	M.S.	New England Institute of Art	Grade 2

3-5 INSTRUCTIONAL TEAM

Brooke Horniak	B.A.	Southern New Hampshire University	Grade 3
Kimberly McCarthy	B.S.	Castleton University	Grade 3
Becky Lussier	B.A.	Johnson State College	Grade 4
McKenzie Dennis	B.A.	Plymouth State College	Grade 4
Jennifer King	B.S.	Castelton State College	Grade 5
	M.Ed.	Southern New Hampshire University	
Rachel Page	B.S.	Russell Sage College	Grade 5

MIDDLE SCHOOL INSTRUCTIONAL TEAM

Ashley Jamele	B.S.	Indiana University	Mathematics
	M.Ed.	George Mason University	
Melissa Eldred	B.A.	Saint Leo University	Language Arts
Edward Gaine	M.S.	Antioch New England	Science
Chris Putney	B.S.	Norwich University	Social Studies
		Teaching Certificate - University of Florida	
David Ferch	B.A.	John Hopkins University	Spanish
	M.Ed.	University of Vermont	
Elizabeth Charron	B.A.	Syracuse University	Interventionist
	M.S.	Syracuse University	

INTEGRATED ARTS TEAM

James Graham	B.A.	University of Northern Colorado	Physical Education
	M.A.	Dallas Baptist University	
Thomas Chapin	B.A.	Plymouth State University	Music
April Simpson	B.A.	Johnson State College	Art
	M.A.	Johnson State College	
Anna Peart	B.A.	University of New Hampshire	Library/Media Specialist
	Assoc.	Liberty University	

SPECIAL SERVICES TEAM

Brendan Bell	B.A.	University of Vermont	Special Educator
	M.Ed.	Plymouth State University	
Jayne Jones	B.A.	Dartmouth College	Special Educator
	M.Ed.	Lesley University	
Robert Blodgett	B.S.	Central CT State University	Special Educator
	M.Ed.	Westfield State University	
Melissa Geraw	B.A.	Johnson State College	Special Educator
Melanie Sidney	B.A.	Endicott College	Lead Math Teacher
	M.Ed.	Endicott College	
Anna Madan	B.A.	Evergreen State College	Title 1 Teacher
	M.Ed.	Lesley College	
Val Tucker	B.S.	Castleton State College	Title 1 Teacher

SUPPORT SERVICES TEAM

Ann Schlott	B.A.	SUNY Potsdam	School Counselor
	M.A.	The Sage Colleges	
Carla Horniak	Assoc.	Castleton State College	School Nurse
Lori Bean-McIntire	B.S.	University of Southern Illinois	Social Behavior Scholar Support

Paraeducators: Donna Bifano, Erin Darling, Nichole Fandino, Melanie Fellows, Sophia Gawel, Norma Hatch, Amber Kilduff, Katana LaBadie, Sarah Martin, Dharma Neil, Amanda Osgood, Brittany Plante, Kelly Smith, Inger Swingforth, Debra Tillotson

Custodial Services Team: Patrick Butler Building Operations Supervisor, Dean Lamberti, Leonard Evans and Henry Sayers

Official Warning - 2024

WARNING

UNIFIED SCHOOL DISTRICT No. 36

ANNUAL MEETING

The legal voters of Unified School District No. 36 are hereby notified and warned to meet at the Waits River Valley School in the town of Topsham on Monday, May 6, 2024 at 6:30 p.m. to act on the following articles:

ARTICLE 1: To elect the following School District Officers for the ensuing year: Moderator, Clerk and Treasurer.

ARTICLE 2: To hear and act upon the reports of the Officers and School Directors.

ARTICLE 3: Shall the voters of the Unified School District No. 36 authorize the school board to expend eight million, four thousand, nine hundred thirty dollars (\$8,004,930.00), which includes \$104,000.00 of the FY23 deficit of which \$7,490,503.00 is anticipated to be raised by taxes?

ARTICLE 4: Shall the voters authorize the school board to borrow money in anticipation of tax receipts?

ARTICLE 5: To transact any other business that may legally come before this meeting.

Stacy A. Emerson

Stacy Emerson

Nancy J Ertle

Nancy Ertle

JG

Jeremiah Goyette-Stevens

Jason Rogers

Jason Rogers

Desiree Thurston

Desiree Thurston

MT

Michael Tkac

Dated at Topsham in the County of Orange and State of Vermont this 21st day of March, 2024.

Recorded on this date prior to posting, March 21, 2024.

Barbara O'Connell

Barbara O'Connell, Clerk

2024 Annual Meeting Minutes

Monday, May 6, 2024 6:30 PM
Waits River Valley School Gym

Meeting was called to order at 6:35 PM by Gary Apfel and the Pledge of Allegiance was led by three students and God Bless America was sung.

Board Members present were Stacy Emerson, Nancy Ertle, Jeremiah Goyette-Stevens, Jason Rogers, Desiree Thurston and Michael Tkac. Also present were Principal, Carlotta Perantoni, Cate Beaton and Linda Metcalf from OESU, and Treasurer, Dick Kelley.

ARTICLE 1:

To elect the following School District Officers for the ensuing year: Moderator, Clerk, and Treasurer.

Motion was made and seconded to cast one ballot for Gary Apfel for Moderator, Barbara (Bonnie) O'Connell for Clerk and Dick Kelley for Treasurer. Motion passed.

ARTICLE 2:

To hear and act upon the reports of the Officers and School Directors.

There was a request for an explanation about how the deficit is being handled. A brief explanation was given with no further questions.

Motion was made and seconded to accept the reports of the school officials and directors. All were in favor and the motion carried.

ARTICLE 3:

Shall the voters of the Unified School District No.36 authorize the school board to expend eight million, four thousand, nine hundred thirty dollars (\$8,004,930.00) which is the amount the school board has determined to be necessary for the ensuing fiscal year?

There was some discussion surrounding state testing and staff to student ratio that Carlotta explained. Dick talked about the secondary tuition cost and it's impact on this budget. Stacy gave a comparison to other local school's budgets.

Motion was made and seconded. A voice vote was too close so it was moved to a show of hands.

Motion passed with 64 yes and 30 no.

ARTICLE 4:

Motion made and seconded to authorize the School Directors to borrow money in anticipation of tax receipts.

Dick explained how bills come in before funding so we must borrow until monies arrive.

Motion passed by voice vote.

ARTICLE 5:

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

Meeting adjourned at 8:06 PM.

Respectfully Submitted,
Bonnie (Barbara) O'Connell

Principal's Report

It is my privilege to share with you our Annual Report to the Communities of Topsham and Corinth. Each year I am in awe of the pace that time passes; it's impossible to fully express to you the magic and beauty of a year here. Time has passed by quickly, but what has always remained unchanged is the remarkable education offered to our scholars. In fact, we are continually part of conversation with visitors and specialists who express their envy of the magic they witness on any given day here. It is a wonderful school community you support, one that has the highest expectations for the scholars who make up our day and for ourselves as educators. The support of our communities combined with an amazing staff are at the foundation of this school and the success of our scholars. I would like to express our sincere gratitude for your continued support as we work together to provide your scholars with an exemplary learning environment. WRVS works diligently to provide a diverse and individualized educational environment. We strive to provide your scholars with a learning atmosphere that models and teaches empathy, respect, and strategies for productive problem solving and developing a growth mindset.

Every person in our school, no matter what position, plays an important role in the development of our scholars. We have the most highly trained, highly skilled, passionate and dedicated staff. Our enrollment continues to grow and your school is BURSTING at all times with excitement and enthusiasm. I could never say enough about the amazing staff/family of Waits River Valley School. That said, I would be remiss if I did not recognize Mrs. Debra Tillotson who has announced her retirement. Deb's impact on our school is extensive, she is an exceptional human being that we hope will enjoy her retirement, but come back and substitute! Additionally,

another celebration was for Mrs. Erica Thompson. Erica was named the OESU Elementary Teacher of the Year for this academic year and she was celebrated at WRVS, at OESU, and at UVM this fall.

In addition to ensuring that our WRVS scholars are provided with an educational atmosphere that promotes social and emotional growth, the academic progress of our scholars is equally important. We regularly work together to answer the question: "are the scholars meeting their



goals?". Observation and assessment, both within the daily classroom work and our OESU Assessment aspects

provide that information. We are about to embark on VTCAP (Vermont Comprehensive Assessment Program) within our 3rd-8th grades. Those results will be available late summer 2025. Our K-8 take part in benchmark assessments for literacy and math in the fall, winter and spring. This is our STAR assessment and we use the data to monitor progress throughout the year and alter our instructional strategies to meet the needs of scholars based on the data gleaned. Additionally, our K-5 has TOWER progress monitoring (Direct Instruction progress monitoring), this is also done three times a year and monitors our progress within our specific, targeted instruction for phonemic learning. Our data shows that 73% of our K-5 scholars grew between 4 months to over a full year in their math and literacy scores between fall and winter of this year. No Kindergarten scholar tested in the “red” in literacy, which means they are progressing well toward or at the expectation. The majority of our 8th graders tested at high school ready reading levels in March of this year. We had 70% of our 5th graders and more than 50% of our 4th graders that tested at, or above grade level in reading this March. In Math 86% of our 5th graders tested at, or above, grade level and 66% of our 2nd graders show significant math growth since Fall. These are snapshots of the amazing work being done at WRVS, it’s outstanding. WRVS Teachers meet in teams daily, with our Interventionists and Special Educators, to analyze student assessment data to plan groupings and instruction that will meet the needs of individual scholars..

Our school is lucky enough to team with a talented group of interventionists, counselors and support staff, all highly trained and skilled to collaborate and team with the classroom teachers. We have continued with our literacy instructional coaching in grades K-5. That coaching allows for monthly observation of all trained staff who have Direct Instruction (Reading Mastery (K-2) and Corrective Reading (3-5), as well as Reading Mastery Spelling (3-5)) groups. These are groupings that are ability based, using the assessment system, and have curriculum/instructional progress aligned with the individual scholars skill level and skill need. The coaching allows for individual staff feedback, and the opportunity to continually grow as educators. Nicole Bell (Curriculum Director) and myself receive a monthly progress outline that is system based. The coaching has been funded through ESSER funds, which are now depleted. Training of Erica Thompson and Abby Tyson to transition into our staff coaching needs for the coming school year has begun. Erica and Abby both have Literacy Specialist license endorsements and are VERY excited to work with their peers in this capacity next year. This will NOT change their teaching, it will add to their responsibilities and we will work on the scheduling aspect to allow them into groups monthly. WOW! We have come so far in just a couple of years!



Martha Dubuque has continued to come monthly working with our K-2, 3-5 and MS team creating UDL units

(Universal Design of Learning). This coaching has allowed for instructional access of high quality outcomes for all learners, and ensures that all scholars can participate in learning opportunities taught in the general education environments. Martha is funded with grant money that will not exist for the coming year; however, Martha had already declared that WRVS did not need her direct coaching any longer as they independently continue to show the design



and implementation of the expected outcomes. This is a celebration in that we have reached this point, but also a loss, as we HIGHLY value the heart and brain of Martha in working with our school community.

Kim Goody (OESU) comes regularly to our classrooms and our team meetings. Kim works with individual teachers coaching instructional strategies, at the focus point of the teachers request. Kim is a highly respected and valued support for our teachers. She has a large tool bag full of options she uses to support staff as she observes and conferences with the teachers, she plans and co-teaches as a model for teachers, she does book groups with our teams, she digs into data with our teachers, she finds resources for the teachers but most importantly, she encourages, guides, communicates, laughs and brings sunshine every time that she is here.

We are so appreciative of the support we engage in for our individual and system growth. Teachers and staff genuinely engage with all of these opportunities. This is a reflection of the AMAZING staff at WRVS who are always working both individually and as a team to grow and learn for the benefit of the scholars.

Throughout the school year, WRVS has continued our activities that support increased involvement from families and the community. These activities are immensely rewarding. We continued our tradition of our Ice Cream Social to start the school year, with an open house. Our Grandparents' Day lunch is a true favorite. Winter Feast brought extended family and community members together with our scholars for lunch. Our Veterans Day assembly is a tradition of great pride for the service given to our Country by our community members. We look forward to our upcoming Muffins for Mom and Donuts for Dad celebrations. We celebrate all opportunities to bring our families and community into their school; the pride and joy on the faces of all is so meaningfully rewarding.

Our Allied Arts programming has continued to spotlight our artists and extend opportunities for our communities to celebrate the accomplishments of our scholars. We had our Winter Concert (PreK-5), our amazing Lantern Walk, our Middle School production of *Willy Wonka*, and our annual Art Show is currently a work in progress! We are so appreciative of all that the Allied Arts team brings to our scholars, not just in their performances for the public, but for their displays in the school, their enthusiasm and excitement for new learning. The scholars have watched other schools' theater productions in Bradford, Thetford Academy and Oxbow. The

fifth graders continue to access teaming and co teaching with the Hood Museum in Hanover, NH. This year the American Heart Association did a Heart Healthy month with the amazing collaboration of Carla Horniak and her work with Mr. Graham in PE classes. Our Soccer and Basketball programs have been supported in classes with Mr. Graham, and let us not forget our Middle School Ski and Board program at Northeast Slopes. Thank you Wade Pierson and Northeast Slopes. I'm always amazed by the learning extensions available to our scholars.

Orange East Supervisory Union continues to be an active part of our work. We meet monthly as a leadership team and have monthly individual time with the various staffing supports OESU has as well. As a team we met at the various schools, rotating monthly to work on collaborative and cohesive planning within instruction, assessment, procedures and future planning. We are currently working on the new Education Quality Standards. Nicole Bell and Marla Ianello have been working with the Vermont Agency of Education and are bringing that information and training to us as we will work together throughout our leadership time looking at what each of our schools bring to the table with implementation and what areas we might need growth in. Pamela Easton has been working intensely with all of us as we prepare for contracts and other HR needs, Bobbi Beck has been on speed dial with budget aspects, Sabrina Brown and Stephen Kelley continue their collaboration and teaming with us within Special Education and with our support and work with MTSS (EST, Social Cognition, etc). Marla and Randy come monthly to be part of WRVS but are regularly supporting our needs via phone, email and zoom, as well as any daily visit needs that come up. Ultimately, we continue to be a team that engages, supports, brainstorm, collaborates and celebrates. Just recently I spent a day with the Supervision and Evaluation team. We've worked together all year and really pounded out the finalization of a draft plan for the coming year. I'm excited by this work that OESU staff, administrators and teachers have participated in together. It has been hard work but with pretty amazing outcomes. I'm so grateful for all of them and I value and respect them for all they teach me, all they support me with, and all they do to grow WRVS as a whole.



energy sources, such as high-efficiency wood chip and pellet boiler systems. Our goal was to implement these

Like many places, WRVS faced the challenge of an aging fuel oil heating system and the rising cost of fuel oil. While our outstanding facilities team worked diligently to maintain the system's functionality, it was clear that upgrades were necessary. To minimize the financial burden on our local community, the board sought grant funding to support this project. The Sustainable Energy in Schools and Municipalities (SESM) grant program provides assistance for converting traditional heating systems to sustainable

much-needed upgrades with minimal local funding while maintaining our existing oil heating system as a backup for fuel source diversity and peak heating support. This required significant coordination between our facilities team, grant administrators, and our vendor. Throughout the heating season, we successfully optimized the efficiency of one of our two oil boilers and converted the other into two high-efficiency, wood-fired boilers; all with minimal disruption to heat availability. Additionally, all serviceable parts from the decommissioned oil boiler were salvaged for future use, and the remaining oil boiler is now operating at peak efficiency.

We are proud to say that WRVS is now primarily heated by two state-of-the-art wood boilers, directly connecting our heating needs to the rural forestry economy of Topsham and Corinth. This \$250,000 project was made possible largely through grant funding from the Department of Energy & Public Service, which contributed \$200,000. Only \$50,000 was drawn from our existing capital reserve funds, meaning there was no impact on our annual budget. Notably, this grant was written entirely with local support by the WRVS board, and the project was managed internally, demonstrating the strength and dedication of our small school community. Our engineers project a drastic reduction in oil consumption, saving approximately \$5,000 per year in fuel costs by utilizing locally sourced wood pellets at a lower cost. Additionally, we anticipate a 43% annual reduction in CO₂ emissions and greenhouse gases. The project also allowed for improvements in heat circulation and control, addressing long-standing needs in our heating system.

While there is always more work to be done, this grant-funded project has significantly advanced our school's heating infrastructure, reduced future costs, lowered our environmental footprint, and strengthened our connection to local fuel sources, all while utilizing only 20% local capital reserve funding. We extend our deepest gratitude to everyone who contributed to this complex and transformative effort; this is a shining example of what WRVS can achieve together!

Other facility needs expanded with an inspection that required updated electrical aspects within some of our classrooms as well as our boiler room and our elevator. All needs were addressed and upgraded as needed. Additionally, fire resistant steel doors were required to be replaced. There were upgrades needed in our air handling system, for its alignment to our heating system, but it was all completed to specification and all is running/going as needed. The early summer flooding of 2024 took our access road to the field OUT, and brought water flow to our building foundation section as it attaches to our gym. The replacement of that road brought new drainage that assisted with that moisture/humidity. That same storm brought trees down that crushed our chain link fence bordering the playground. We had vandalism to our upper field that required extensive field repair. All of these aspects were completed with the facilitation of our facility director, Pat Butler, who joined us on July 1st. Pat with the team of Dean Lamberti, Leonard Evans and Henry Sayers gave 150% daily and we opened the doors of school with a facility that was up to date and running smoothly. That same system's success has kept us running smoothly all year. They are an amazing team who are valuable and appreciated by all.

.We also received grant funding that allowed us to collaborate with the Upper Valley Super Compost Project (UVSCP). Cat Buxton has been working with us to use our food scraps from our food service to have onsite composting. The middle school scholars are “running” the compost and the data collection in their science classes. They are teaming with Cat around instructional aspects and our compost is BEAUTIFUL.

Strategic Planning with the Board of School Directors and Community input began and continues. To date they have created the following information as it aligns with the community survey and work group session:

The survey response and brainstorming discussion items can be broadly categorized into four thematic categories for our focus/work:

- Community and Engagement
- Facilities and Infrastructure
- Educational and Extracurricular Opportunities
- Behavioral and Social Development:

The community input and brainstorming session brought out a Community Summary/Vision Statement:

“At Waits River Valley School, we aspire to cultivate a nurturing and inclusive community where each student is valued and empowered. We are dedicated to excellence in education, fostering a love of learning, and promoting the holistic development of every child. Our vision is to create a vibrant learning environment that embraces diversity, encourages innovative thinking, and strengthens community bonds. We strive to prepare our students with the skills, compassion, and resilience to thrive in a rapidly changing world, while ensuring that our school serves as a welcoming hub of community engagement, collaboration, and enrichment for all.”

The Strategic Work will continue and these focused categories will assist the Board of School directors in their work to continually grow and develop your school. This vision statement and/or community summary genuinely embodies all that we do and desire at WRVS, for your scholars and ultimately for our future. There is so much magic, academically, socially and emotionally, in a day/week/month/year at WRVS. So much to share, so much to celebrate. But we are also continually looking for ways to do it better ; to be our best for the amazing scholars we celebrate daily. Your school continues to be an outstanding educational setting, filled with the most beautiful and engaged youth and we thank you for sharing them with us. We are ever appreciative of your support for WRVS. This year has once again brought frequent reminders of how truly special it is to be a part of such a thriving, resilient community, and I hope that it is clear how much I genuinely love being part of such an amazing school.

Respectfully submitted,
Carlotta Simonds-Perantoni

School Directors' Report

To the Taxpayers of Topsham and Corinth,

First, I would like to start by expressing my heartfelt gratitude. Thank you for being such supportive community members, family, and friends of the Waits River Valley School.

As I begin this year's board chair message, I want to share a sincere reflection on the importance of our public school in our hometown community. Whether you have children, grandchildren, or have had loved ones pass through our school doors, you understand that education is the heart of a thriving and connected community. Waits River Valley School has long served as a bridge between two wonderful communities, fostering social, emotional, and educational growth.

Our two towns come together in support of our children, grandchildren, nieces, nephews, and family friends, embodying the true spirit of unity. We not only gather for education but also for celebrations—Little League games, Fourth of July festivities, and the Fall Festival. It is a beautiful reminder that Corinth and Topsham are deeply interconnected through shared experiences and traditions.

Education is the foundation of life. It teaches valuable lessons, instills responsibility, nurtures strong values, fuels passion, builds character, and fosters a lifelong sense of belonging. It is within the walls of our school that children begin their journey toward becoming the adults they are meant to be.

I understand that rising property and educational taxes continue to be a concern for our small communities. However, I encourage us all to reflect on how fortunate we are to have a local school system that keeps our towns vibrant and thriving.

Having served on the school board for many years, I have seen many changes in education—some of which have been challenging. Supervisory Unions have taken on greater control over education costs, the effects of Act 46 have impacted school closures, and Special Education spending continues to rise. The Common Level of Appraisal (CLA) and the increase in home sale prices during COVID have created financial shifts that we are still navigating. While the CLA exists, our state lacks the necessary resources to properly execute it, leaving our towns to work through these challenges. The governor's new plan does not provide a clear solution to these issues.

I encourage you to take an active role in supporting our school and to look closely at what your local school board controls in terms of educational expenses. The governor's proposed plan to reduce Supervisory Unions is unlikely to provide the relief we need—it may instead add to our financial burdens. Due to Act 46, our Supervisory Union is already maxed out in terms of workload capacity. The collaborative efforts over the past seven years (Act 46) have not necessarily benefited our towns in the ways we had hoped, and in some cases, they have contributed to budget increases.

As taxpayers, I encourage you to engage with your state representatives and discuss the rising cost associated

with healthcare, workers' compensation, and property insurance—expenses that directly impact educational funding and are not always managed effectively at the state or federal level.

Our educators and administrators are dedicated professionals who work tirelessly to provide the best possible education for our children. However, as societal needs have evolved, schools have taken on more responsibilities beyond traditional education. Mental health services, physical therapy, and additional support systems—once covered by medical insurance and family resources—are now incorporated into school budgets, further increasing costs. While these services are essential, they also reflect broader challenges facing our society, such as poverty, addiction, and family instability, which place additional financial strain on our schools.



The school board, within the limits of state statutes, has worked hard to adapt to these changing demands while remaining committed to balancing costs. While I do not claim to have all the answers, I recognize that as a community, we share in the responsibility of finding thoughtful solutions to these challenges.

Despite these difficulties, our budget reflects our unwavering commitment to providing the highest quality education at the most responsible cost within our Supervisory Union. Together, the towns of Topsham and Corinth have nurtured bright, successful individuals, valedictorians, salutatorians, and community leaders, who have benefited from the education and support of our schools and towns.

Once again, thank you for your support, your kindness, and your dedication to our community. We appreciate you and look forward to another year of working together for the benefit of our children and our future.

Respectfully submitted,
Stacy A. Emerson
Waits River Valley School Board Chair

Superintendent's Report

Waits River Valley School is the family we all need. It is kind, caring, and helpful to those who are part of it. It gets to know each person and to find ways to lift them up when they need a little something extra to help get them through their day. It has great patience with each and every person as they learn and grow, but also as they make mistakes and sometimes lose their way. In those times it intervenes when it sees a need to, and gently nudges whomever might be veering off track back onto the right path (whatever that might be for them). It isn't a judgy sort of place, but rather one that takes you as you are and helps carry you over those rocky patches we all face at times as we are growing up (and even when we're grown). Whether these challenges be as a preschooler just starting out, or as an 8th grader who is just about ready to head out on their way to high school, Waits River Valley School is there for them.



We all need places like this – havens, refuges, homes away from home – where we can be ourselves and know that whatever self we might be in that moment, we aren't going to be held to that forever. That we know that it is okay to change, that we will change, and that we will be together supporting one another through that process. The kindness that I have seen exhibited towards the scholars, staff, and teachers, and the kindness I have seen given by them, is not something I have seen in many other places. There is a community of caring at WRVS that is largely unequalled and one that everyone in this community should be proud of.

Like any family, there are differences that arise. Sometimes these are small things that pass quickly and sometimes they are more deeply embedded things that take time to work through. But in all cases – with things both big and small – these are not seen as a source of weakness or something akin to failure: these are things that challenge us to be better people, bring us closer together, and make us stronger in so doing. Having the community of WRVS at your back, whether you are currently a student or staff member there, or whether you have moved on to other things, is a bond you hold, you share, and, from those I've spoken with, you cherish. Being a Waits River Wildcat never leaves you and you carry this wonderful place with you wherever you may go.

So, thank you to the community that sends their children, the school that welcomes them all, and the people who work in the school each and every day supporting and caring for everyone. It is a special place because of the special people who make it so.

Respectfully submitted,
Randy Gawel, Superintendent
Orange East Supervisory Union



We Thank You For Your Support!



Financial Reports

Auditor's Report

To the Board of Directors
Waits River Valley Union #36 School District
East Corinth, Vermont

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Waits River Valley Union School District #36 (the "School District"), as of and for the year ended June 30, 2024 and the related notes to the financial statements, which collectively comprise the School District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the School District, as of June 30, 2024, and the respective changes in financial position and the respective budget comparison for the General Fund and Various Grant Funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the School District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the School District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the School District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 8, budgetary information comparison in Exhibit G and H on pages 16 through 24, and Schedule I on page 47 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated January [REDACTED], 2025, on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering School District's internal control over financial reporting and compliance.

Registration number VT092.0000684
January [REDACTED], 2025

DRAFT

Please see the Waits River Valley School website for a copy of the entire audit report.
www.wrvschool.org

Food Service

WAITS RIVER VALLEY SCHOOL		Approved Budget	Approved Budget	Approved Budget	Proposed Budget	Budget Variance
FOOD SERVICE ENTERPRISE FUND		2023	2024	2025	2026	2025-2026
Food Service - Contracted Services		\$150,000.00	\$190,000.00	\$180,000.00	\$275,000.00	\$95,000.00
FFVP Part 1 - Contracted Services		\$17,250.00	\$40,000.00	\$20,000.00	\$15,000.00	(\$5,000.00)
USDA Food Commodities		\$11,000.00	\$13,000.00	\$10,000.00	\$15,000.00	\$5,000.00
Total Food Service Expense		\$178,250.00	\$243,000.00	\$210,000.00	\$305,000.00	\$95,000.00
Revenue - Adult Lunch Sales		(\$2,000.00)	(\$4,200.00)	(\$4,000.00)	(\$3,000.00)	\$1,000.00
Revenue - Lunch State Universal Meals		(\$3,800.00)	(\$2,000.00)	\$0.00	(\$33,651.00)	(\$33,651.00)
Revenue - Breakfast State Universal Meals		(\$1,500.00)	(\$800.00)	\$0.00	(\$28,744.00)	(\$28,744.00)
Revenue - FFVP Subgrant		(\$17,250.00)	(\$15,000.00)	\$0.00	(\$15,000.00)	(\$15,000.00)
Revenue - Federal Lunch Subgrant		\$0.00	\$0.00	\$0.00	(\$87,512.00)	(\$87,512.00)
Revenue - Federal Breakfast Subgrant		\$0.00	\$0.00	\$0.00	(\$66,265.00)	(\$66,265.00)
Revenue - SFSP		(\$200,000.00)	(\$233,000.00)	(\$220,000.00)	\$0.00	\$220,000.00
Donated USDA Commodities		(\$11,000.00)	(\$13,000.00)	\$0.00	(\$15,000.00)	(\$15,000.00)
Sub-Total Food Service Revenue		(\$235,550.00)	(\$268,000.00)	(\$224,000.00)	(\$249,172.00)	(\$25,172.00)

AUDITED 2024 FUND BALANCE REPORT
WAITS RIVER VALLEY SCHOOL

2024 Fund Balance

<u>General Fund</u>					
General Fund Voter Approved Budget	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>	
	-\$313,412.00	\$6,792,068.00	\$7,053,592.00	-\$574,936.00	
<u>Capital Improvement Reserve</u>					
Capital Impr Fund 200	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>	
	\$220,777.00	\$879.00	\$25,046.00	\$196,610.00	
Totals	\$220,777.00	\$879.00	\$25,046.00	\$196,610.00	
<u>Special Revenue Fund</u>					
OESU CFP Schoolwide	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>	
Miscellaneous	\$0.00	\$150,773.00	\$150,773.00	\$0.00	
ESSER Grants	\$0.00	\$17,942.00	\$17,942.00	\$0.00	
OESU Medicaid	\$0.00	\$515,292.00	\$515,292.00	\$0.00	
Totals	\$0.00	\$152,520.00	\$152,520.00	\$0.00	
<u>Enterprise Fund</u>					
Food Service	<u>Beg. Balance</u>	<u>Revenue*</u>	<u>Expenditures</u>	<u>End. Balance</u>	
	\$168,747.00	\$233,420.00	\$251,013.00	\$151,154.00	
TOTAL	\$76,112.00	\$7,862,894.00	\$8,166,178.00	-\$227,172.00	



Budget Summary

Waits River Valley School					
Budget Summary					
	FY24 Actuals	FY25 Adopted Budget	FY26 Proposed Budget	Variance	% Change
Revenues					
State Education Fund	(6,492,689)	(7,490,503)	(8,694,232)	(1,203,729)	16.07%
State- Vocational	(151,176)	0		0	0.00%
State- Transportation	(76,847)	(100,000)	(75,000)	25,000	-25.00%
All- Other	(71,356)	(68,000)	(79,000)	(11,000)	16.18%
Grant Revenues	(836,529)	(346,427)	(376,904)	(30,477)	8.80%
Total Revenues	<u>(7,628,598)</u>	<u>(8,004,930)</u>	<u>(9,225,136)</u>	<u>(1,220,206)</u>	<u>15.24%</u>
Expenses					
Preschool	157,350	174,162	175,862	1,700	0.98%
EEE	64,291	94,313	67,045	(27,268)	-28.91%
Direct Instruction	2,147,154	2,199,659	2,570,523	370,864	16.86%
Field Trips	3,184	3,000	0	(3,000)	-100.00%
Student Activities	4,517	5,615	5,621	6	0.11%
Guidance/Social Emotional	253	400	102,351	101,951	25487.79%
Health	53,761	88,041	64,558	(23,483)	-26.67%
Professional Development	23,283	25,000	30,000	5,000	20.00%
Library	79,190	62,150	57,547	(4,603)	-7.41%
Technology	107,526	98,929	32,400	(66,529)	-67.25%
School Board & Retirement Stipend	30,351	131,900	497,870	365,970	277.46%
OESU Assessment- Administration	204,320	273,160	383,479	110,319	40.39%
Principal's Office	257,952	261,404	280,831	19,427	7.43%
School Administration	22,554	23,000	23,000	0	0.00%
Treasurer	10,989	3,691	3,702	11	0.30%
Facilities	442,531	400,740	482,532	81,792	20.41%
Transportation	239,639	240,934	257,957	17,023	7.07%
Tuition (Secondary)	2,210,679	2,410,000	2,650,000	240,000	9.96%
Tuition - Vocational Education	255,779	277,027	277,512	485	0.18%
Special Education- Para Staff	320,134	347,173	480,025	132,852	38.27%
Special Education Assessment	418,155	538,205	405,418	(132,787)	-24.67%
Grant Expenditures	836,529	346,427	376,904	30,477	8.80%
Total Expenses	<u>7,890,123</u>	<u>8,004,930</u>	<u>9,225,136</u>	<u>1,220,206</u>	<u>15.24%</u>

FY26 Proposed Budget

Description	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Variance
Pre-K Professional Salaries	66,153	70,037	76,188	6,151
Pre-K Support Staff Salaries	10,947	32,000	35,897	3,897
Pre-K Health Insurance	17,347	19,998	22,460	2,462
Pre-K HRA	3,280	3,771	4,400	629
Pre-K FICA	5,767	7,807	8,575	768
VT Child Care Contribution	-	-	493	493
Pre-K Life Insurance	166	76	131	55
Pre-K VSTRS New Hire Fee	1,509	-	1,600	1,600
Pre-K Dental	226	304	865	561
Pre-K Disability Insurance	192	170	253	84
Pre-K Tuition (Universal)	51,762	40,000	25,000	(15,000)
Pre-K Total	157,350	174,162	175,862	1,699
K - 5 - Salaries-Teachers	720,281	715,733	784,355	68,622
K - 5 - Salaries-Aides	125,162	139,415	81,055	(58,359)
K - 5 - Health Insurance	170,553	205,113	225,069	19,956
K - 5 - HRA	19,846	20,074	32,862	12,788
K - 5 - HSA	1,769	-	-	-
K - 5 - F.I.C.A.	61,224	60,739	66,204	5,465
VT Child Care Contribution	-	-	3,808	3,808
K - 5 - Life Insurance	1,042	958	929	(29)
K - 5 - VSTRS New Hire Fee	13,581	-	19,000	19,000
K - 5 - Dental Reimbursement	3,241	3,559	8,275	4,717
K - 5 - Disability Insurance	1,907	1,789	1,956	167
K - 5 - Annuity	6,620	-	1,135	1,135
K - 5 - Supplies	23,405	25,000	25,000	-
K - 5 - Books	2,658	3,000	5,000	2,000
K - 5 - Manipulatives	17,270	10,000	10,000	-
K- 5 Total	1,168,558	1,185,379	1,264,648	79,269
Middle School - Salaries - Teachers	345,041	423,043	470,266	47,223
Middle School - Health Ins Employer	97,448	83,000	160,778	77,778
Middle School - HRA	13,120	18,271	24,000	5,729
Middle School - F.I.C.A.	23,949	30,973	35,975	5,003
VT Child Care Contribution	-	-	2,069	2,069
Middle School - Life Insurance	261	327	392	65
Middle School - VSTRS New Hire Fee	1,509	4,500	3,200	(1,300)
Middle School - Dental Reimbursement	1,987	1,428	3,900	2,472
Middle School - Disability Insurance	740	820	1,063	242
Middle School - Supplies	4,584	5,000	6,000	1,000
Middle School - Books	614	1,000	500	(500)
Middle School Total	489,253	568,363	708,144	139,781
K - 8 - Salaries - Teachers	280,935	289,256	318,573	29,317
K - 8 - Salaries - Paras	33,954	8,606	59,492	50,886
K - 8 - Salaries - Substitutes	33,070	20,000	35,000	15,000
K - 8 - Health Insurance	73,267	67,353	95,343	27,990
K - 8 - HRA	12,739	9,048	16,000	6,952

FY26 Proposed Budget

Description	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Variance
K - 8 - F.I.C.A.	25,133	22,786	28,922	6,136
VT Child Care Contribution	-	-	1,664	1,664
K - 8 - Life Insurance	378	284	392	109
K - 8 - VSTRS New Hire Fee	4,527	-	6,500	6,500
K - 8 - Dental Reimbursement	1,530	1,181	2,600	1,419
K - 8 - Disability Insurance	755	673	854	181
K - 8 - Unemployment Comp	1,376	-	-	-
K - 8 - Field Trips	1,900	-	1,000	1,000
ELL- OESU Assessment	8,077	12,929	17,590	4,661
K - 8 - Supplies	4,894	6,500	8,500	2,000
K - 8 - Books	-	300	300	-
K - 8 - Equipment	1,025	2,000	-	(2,000)
K - 8 Total	483,558	440,917	592,730	151,814
Tuition - Secondary	2,210,679	2,410,000	2,650,000	240,000
Secondary Tutition Total	2,210,679	2,410,000	2,650,000	240,000
Spec Ed - Salaries-Teacher Aides	211,739	225,952	248,134	22,182
Spec Ed - Health Insurance	71,896	90,784	115,590	24,805
Spec Ed - HRA	12,825	11,291	21,274	9,984
Spec Ed - HSA	4,831	-	-	-
Spec Ed - F.I.C.A.	15,194	17,285	21,525	4,240
VT Child Care Contribution	-	-	1,238	1,238
Spec Ed - Life Insurance	634	492	567	75
Spec Ed - Dental Reimbursement	1,200	857	1,004	147
Spec Ed - Disability Insurance	521	511	636	125
Spec Ed - Annuity	1,295	-	2,057	2,057
Secondary Special Ed - Excess Cost	-	-	68,000	68,000
Spec Ed Total	320,134	347,173	480,025	132,852
Vocational Education - On-behalf State Payment	151,176	151,000	163,992	12,992
Vocational Education - District Tuition	104,603	126,027	113,520	(12,507)
Voacational Ed Total	255,779	277,027	277,512	485
K - 5 - Field Trips	2,259	2,000	-	(2,000)
Middle School - Field Trips	925	1,000	-	(1,000)
Field Trip Total	3,184	3,000	-	(3,000)
Athletic Director - Salaries Stipend	1,500	1,500	1,500	-
Athletic Director - FICA	115	115	115	(0)
VT Child Care Contribution	-	-	7	7
Athletic Director - Purchased Services	-	1,000	1,000	-
Athletic Director - Supplies	1,203	1,000	2,000	1,000
Athletic Director - Equipment	600	1,000	-	(1,000)
Athletic Director - Fees	1,100	1,000	1,000	-
Athletic Director Total	4,517	5,615	5,621	6

FY26 Proposed Budget

Description	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Variance
Guidance-Counselor Salaries	-	-	-	-
Guidance-Social Emotional Salaries	-	-	63,897	63,897
Guidance-Health Insurance	-	-	26,833	26,833
Guidance-HSA	-	-	3,564	3,564
Guidance-F.I.C.A.	-	-	4,888	4,888
VT Child Care Contribution	-	-	281	281
Guidance-Life Insurance	-	-	53	53
Guidance-Dental Reimbursemt	-	-	174	174
Guidance-Disability Insurance	-	-	144	144
Guidance-Annuities	-	-	1,917	1,917
Guidance-Supplies	253	300	500	200
Guidance-Books	-	100	100	-
Guidance Total	253	400	102,351	101,951
Health -Salaries-Nurse	34,147	66,125	39,553	(26,572)
Health -Health Insurance	14,528	14,086	16,359	2,273
Health - HRA	1,763	2,271	2,000	(271)
Health -F.I.C.A.	2,332	5,059	3,026	(2,033)
VT Child Care Contribution	-	-	174	174
Health -Life Insurance	49	65	33	(33)
Health -Dental Reimbursement	262	286	325	39
Health -Disability Insurance	92	149	89	(60)
Health -Supplies	588	-	3,000	3,000
Health Total	53,761	88,041	64,558	(23,483)
Professional Dev - Tuition Reimbursemen	23,283	25,000	30,000	5,000
Professional Development Total	23,283	25,000	30,000	5,000
Library-Salaries-Librarian	44,099	41,992	48,683	6,691
Library-Salaries-Support	27,051	-	-	-
Library-Health Insurance	-	10,000	-	(10,000)
Library-HRA	-	2,000	-	(2,000)
Library-F.I.C.A.	5,443	3,212	3,724	512
VT Child Care Contribution	-	-	214	214
Library-Life Insurance	7	65	65	-
Library-Dental Reimbursement	33	286	650	364
Library-Disability Insurance	37	95	110	15
Library Retirement Buyout	600	-	-	-
Library-Supplies	-	500	500	-
Library-Books	1,425	2,500	2,500	-
Library-Audio Visual Material	-	500	500	-
Library-Software	495	1,000	600	(400)
Library Total	79,190	62,150	57,547	(4,604)
Technology - Purchased Services	1,679	2,000	2,000	-
Technology - Repair and Maintenance	32	1,000	500	(500)
Technology - Subscriptions	27,046	15,000	17,500	2,500
Technology - Equipment Lease	-	-	-	-

FY26 Proposed Budget

Description	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Variance
Technology - Support OESU Assessment	47,180	54,998	-	(54,998)
Technology - Supplies	1,553	2,500	10,000	7,500
Technology - Software	315	500	2,400	1,900
Technology - Equipment	9,728	5,000	-	(5,000)
Technology Total	87,533	80,998	32,400	(48,598)
School Board - Salaries Board of Ed	8,500	6,000	6,000	-
School Board - Salaries District Clerk	150	150	150	-
School Board - Salaries Board Secretary	-	300	-	(300)
School Board - FICA	662	650	471	(180)
VT Child Care Contribution	-	-	27	27
School Board - Legal	2,550	300	300	-
School Board - Auditor	10,000	10,000	10,000	-
School Board - Advertising	284	500	500	-
School Board - Printing	3,257	4,000	4,000	-
School Board - Supplies	858	2,000	2,000	-
School Board - Dues & Fees	4,091	4,000	3,500	(500)
School Board- Deficit Coverage	-	104,000	470,922	366,922
School Board Total	30,351	131,900	497,870	365,970
Schoolwide - Copy Paper/Laminating Supplies	5,784	5,000	5,000	-
Schoolwide Supplies Total	5,784	5,000	5,000	-
Treasurer - Salaries-School Treasurer	-	2,500	2,500	-
Treasurer - FICA Taxes	-	191	191	-
Treasurer - Worker's Comp	-	-	11	11
Treasurer - Fees & Charges	180	-	-	-
Treasurer - Tax Anticipation Loan Interest	10,809	1,000	1,000	-
Treasurer Total	10,989	3,691	3,702	11
Principal's Office-Salaries Principal	120,200	123,806	129,996	6,190
Principal's Office-Salaries Mentor Serv	5,625	3,000	3,000	-
Principals Office-Salaries Leadership	-	-	-	-
Principal's Office-Salaries Support Staff	61,053	55,791	63,099	7,308
Principal's Office-Health Insurance	42,461	49,131	55,177	6,046
Principal's Office-HRA	6,560	8,400	8,400	-
Principal's Office-F.I.C.A.	13,479	13,739	15,001	1,262
VT Child Care Contribution	-	-	863	863
Principal's Office-Life Insurance	460	131	392	262
Principal's Office-Dental Reimbursement	859	400	865	465
Principal's Office-Disability Insurance	443	406	436	31
Principal's Office-Course Payment	1,195	-	-	-
Principal's Office-Mentor Purchased Services	-	1,000	-	(1,000)
Principal's Office-Supplies	3,024	4,000	2,000	(2,000)
Principal's Office-Copy Paper/Lam Sup	-	-	-	-
Principal's Office-Dues and Fees	2,592	1,600	1,600	-
Principal's Office Total	257,952	261,404	280,831	19,426

FY26 Proposed Budget

Description	FY24 Actual	FY25 Budget	FY26 Proposed Budget	Variance
School Admin - Computer/Copier Lease	8,548	6,000	6,000	-
School Admin - Telephone	11,700	14,000	14,000	-
School Admin - Postage	2,306	2,000	2,000	-
School Admin - Copier Paper/Supplies	-	-	-	-
School Admin - Dues & Fees	-	1,000	1,000	-
School Admin Total	22,554	23,000	23,000	-
Facilities - Salaries - Manager	58,028	69,692	80,075	10,382
Facilities - Salaries - Custodian	87,540	89,659	96,808	7,149
Facilities - Salaries - Substitutes	4,205	3,000	5,000	2,000
Facilities - Uniform Stipend	1,650	-	1,950	1,950
Facilities - Health Insurance	765	-	34,419	34,419
Facilities - HRA	1,804	-	6,600	6,600
Facilities - F.I.C.A.	11,568	12,190	14,061	1,871
VT Child Care Contribution	-	-	809	809
Facilities - Life Insurance	162	196	196	-
Facilities - Dental Reimbursem	17	342	215	(127)
Facilities - Disability Insurance	262	360	400	40
Facilities - Purchased Services	-	-	3,000	3,000
Facilities - Cleaning Services	18,149	14,000	14,000	-
Facilities - Snow Removal	11,956	10,000	10,000	-
Facilities - Grounds Maintenance	6,700	8,000	8,000	-
Facilities - Trash Removal	-	-	-	-
Facilities - Repairs and Maintenance	46,575	27,700	31,000	3,300
Facilities - Rentals	217	100	1,500	1,400
Facilities - Property Insurance	38,774	40,000	59,000	19,000
Facilities - Supplies	34,600	20,000	35,000	15,000
Facilities - Electricity	57,169	40,000	40,000	-
Facilities - Heating Oil	46,099	45,000	35,000	(10,000)
Facilities - Generator Fuel	-	500	500	-
Facilities - Equipment	7,841	10,000	-	(10,000)
Facilities - Furniture Replacement	8,447	10,000	5,000	(5,000)
Facilities Total	442,531	400,739	482,532	81,792
Transportation - Fuel Surcharge	12,266	3,000	5,000	2,000
Transportation - Gasoline	437	-	-	-
Transportation - Field Trips	-	-	2,000	2,000
Transpotation Total	12,703	3,000	7,000	4,000
Arts- OESU Assessment	2,262	1,147	-	(1,147)
Ropes- OESU Assessment	836	1,718	-	(1,718)
EEE- OESU Assessment	64,291	94,313	67,045	(27,268)
Central Office- OESU Assessment	201,222	270,294	383,479	113,185
SPED- OESU Assessment	418,155	538,205	405,418	(132,787)
Technology- Director OESU Assessment	19,993	17,931	-	(17,931)
Transportation- OESU Assessment	226,936	237,934	250,957	13,023
SU Assessment Total	933,695	1,161,543	1,106,899	(54,644)
Grand Total	7,053,594	7,658,503	8,848,232	1,189,729

FY2026 OESU Assessments

Central Administration Assessment				FY2026
	Fall Census	Fall Census	FY25	OESU
		ENROLLMENT	ENR%	Assessment
Bradford/OUUSD EE-6		221.00	13.59%	315,052
Newbury/OUUSD EE -6		113.00	6.95%	161,090
Oxbow/OUUSD 7-12		332.00	20.41%	473,290
RBCTC/OUUSD - 6 semester avg FTE		88.49	5.44%	126,149
Thetford EE-6		193.00	11.87%	275,136
WRVS EE-8		269.00	16.54%	383,479
BMU EE-12		410.00	25.21%	584,485
			Check	2,318,681
Amount Billed		1626.49	100.00%	2,318,681

Transportation- Home to School				FY2026
	FY26	FY25		OESU
	Per Contract	%		Assessment
Bradford/OUUSD	113,849.00	12.58%		113,849
Newbury/OUUSD	75,839.00	8.38%		75,839
Oxbow/OUUSD	284,532.00	31.44%		284,532
Thetford	179,823.50	19.87%		179,824
WRVS	250,956.50	27.73%		250,957
BMU	-	0.00%		-
		Check		905,000
Amount Billed	905,000.00	100.00%		905,000

EEE/ECP-Assessment				
	Fall Census	Fall Census	Fall Census	FY2026
		FY25	FY25	OESU
	ENROLLMENT	ENR%	ENR%	Assessment
	EE-6 ONLY			
Bradford/OUUSD	221.00	22.78%		68,916
Newbury/OUUSD	113.00	11.65%		35,238
Oxbow/OUUSD	0.00	0.00%		-
Thetford EE-6	193.00	19.90%		60,184
WRVS EE-6	215.00	22.16%		67,045
BMU EE-6	228.00	23.51%		71,099
		Check		302,481
Amount Billed	970.00	100.00%		302,481

ELL Teacher Assessment 1 Teacher				
	Fall Census	Fall Census	Fall Census	FY2026
		FY25	FY25	OESU
	ENROLLMENT	ENR%	ENR%	Assessment
Bradford/OUUSD	221.00	14.57%		14,951
Newbury/OUUSD	113.00	7.45%		7,645
Oxbow/OUUSD	332.00	21.89%		22,461
Thetford PK-6	186.00	12.26%		12,584
WRVS PK-8	260.00	17.14%		17,590
BMU PK-12	405.00	26.70%		27,400
		Check		102,630
Amount Billed	1517.00	100.00%		102,630

ORANGE EAST SUPERVISORY UNION ASSESSMENT COMPARISON 2025-2026															
		Central Office	Transp.	Pre-K EEE/ECP	ELL Teacher	Arts	Ropes	TechDir	TechServ	Tech. billable	Beh. Spec. billable	K-12 Special Ed	DISTRICT TOTALS	\$Change	%Change
2026	Bradford	315,052	113,849	68,915	14,950	-	-	-	-	-	-	212,863	725,629	(166,170)	(0.1863)
2025	Bradford	244,361	107,927	109,510	11,617	1,037	1,554	16,211	-	7,525	74,240	317,817	891,799		
2026	Newbury	161,090	75,839	35,238	7,645	-	-	-	-	-	-	112,043	391,855	(6,132)	(0.0154)
2025	Newbury	102,731	71,951	46,039	4,715	436	653	6,815	-	7,525	-	157,121	397,988		
2026	Oxbow	473,290	284,532	-	22,461	-	-	-	-	-	-	331,684	1,111,967	(66,142)	(0.0561)
2025	Oxbow	367,041	269,818	-	17,789	1,558	2,334	24,350	74,684	-	-	420,535	1,178,109		
2026	RBCTC	126,149	-	-	-	-	-	-	-	-	-	-	126,149	19,953	0.1879
2025	RBCTC	83,631	-	-	-	-	-	5,548	17,017	-	-	-	106,196		
2026	Thetford	275,136	179,824	60,184	12,584	-	-	-	-	-	-	381,511	909,239	(109,320)	(0.1073)
2025	Thetford	193,494	170,509	86,714	10,110	821	1,230	12,836	39,372	-	-	503,472	1,018,559		
2026	WRVS	383,479	250,957	67,045	17,590	-	-	-	-	-	-	405,418	1,124,489	(104,981)	(0.0854)
2025	WRVS	270,295	237,934	94,313	12,929	1,147	1,718	17,931	54,998	-	-	538,205	1,229,470		
2026	BMU	584,485	-	71,099	27,400	-	-	-	-	-	-	399,127	1,082,111	217	0.0002
2025	BMU	394,968	-	99,229	20,122	-	2,511	26,202	-		-	538,861	1,081,894		
2026	ALL DISTRICTS	2,318,681	905,001	302,481	102,630	-	-	-	-	-	-	1,842,647	5,471,440	(432,574)	(0.0733)
2025	ALL DISTRICTS	1,656,521	858,139	435,805	77,282	4,999	10,000	109,893	186,071	15,050	74,240	2,476,013	5,904,014		

Three Year Comparison

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Waits River Valley USD		U036		Property dollar equivalent yield	Homestead tax rate per \$8,553 of spending per pupil
SU: Orange East		Orange County		8,553	<--See bottom note
FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.				12,260	1.00
					Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2023	FY2024	FY2025	FY2026
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$6,514,298	\$7,362,993	\$8,004,930	\$8,754,214
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-	-
3.	Adopted or warned union district budget plus articles	\$6,514,298	\$7,362,993	\$8,004,930	\$8,754,214
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
5.	plus Prior year deficit repayment of deficit	-	-	-	\$470,922
6.	Total Union Expenditures	\$6,514,298	\$7,362,993	\$8,004,930	\$9,225,136
7.	S.U. assessment (included in union budget) - informational data	-	-	-	-
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	\$470,922
Revenues					
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$437,336	\$719,128	\$514,427	\$530,904
10.	Total offsetting union revenues	\$437,336	\$719,128	\$514,427	\$530,904
11.	Education Spending	\$6,076,962	\$6,643,865	\$7,490,503	\$8,694,232
12.	Waits River Valley USD pupils	333.97	356.87	715.62	787.19
Education Spending per Pupil		\$18,196.13	\$18,617.05	\$10,467.15	\$11,044.64
13.	minus Less net eligible construction costs (or P&I) per pupil	na	na	na	na
14.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	na	na	na	na
15.	minus Excess spending penalty suspended for FY23 - Sec. 5 of Act 59, 2021.	na	na	na	na
16.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per pupil)	na	na	na	na
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	na	na	na	na
18.	minus Estimated costs of new students after census period (per pupil)	na	na	na	na
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	na	na	na	na
20.	minus Less planning costs for merger of small schools (per pupil)	na	na	na	na
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	na	na	na	na
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	na	na	na	na
23.	Excess spending threshold	threshold = \$19,997	threshold = \$22,204	threshold = \$23,193	threshold = \$15,926
24.	plus Excess Spending per Pupil over threshold (if any)	\$18,196	\$18,617	\$10,467	\$11,044.64
25.	Per pupil figure used for calculating District Equalized Tax Rate	136.669%	120.553%	105.804%	129.132%
26.	Union spending adjustment (minimum of 100%)	based on yield \$13,314	based on yield \$15,443	based on \$9,785	based on \$8,553
27.	Anticipated equalized union homestead tax rate to be prorated [\$11,044.64 ÷ (\$8,553 / \$1.00)]	\$1.3667	\$1.2055	\$1.0580	\$1.2913
28.	Tax rate "cent discount" (FY25-FY29) adjusted by statewide adjuster of 72.36%	-	-	-	-
29.	Cent discount adjusted anticipated district equalized homestead tax rate	-	-	-	\$1.2913
Prorated homestead union tax rates for members of Waits River Valley USD					
		FY2023	FY2024	FY2025	FY2026
T052	Corinth	1.3667	1.2055	1.0580	1.2913
T207	Topsham	1.3667	1.2055	1.0580	1.2913
30. Anticipated income cap percent to be prorated from Waits River Valley USD [(\$11,044.64 ÷ \$12,260) x 2.00%]					
Prorated union income cap percentage for members of Waits River Valley USD					
		FY2023	FY2024	FY2025	FY2026
T052	Corinth	2.28%	2.12%	2.07%	2.00%
T207	Topsham	2.28%	2.12%	2.07%	2.00%

Estimated Tax Worksheet

Waits River Valley SD PROPOSED BUDGET	2026	Corinth	Topsham	Corinth	Topsham		
		Adopted	Adopted	Proposed	Proposed		
		Budget 2024-2025	Budget 2024-2025	Budget 2025-2026	Budget 2025-2026		
<u>Estimated Education Spending</u>							
Estimated General Fund Expenditures		\$7,554,503	\$7,554,503	\$8,377,310	\$8,377,310		
Estimated Grant Expenses		346,427	346,427	376,904	376,904		
Pay Down of Deficit		104,000	104,000	470,922	470,922		
Total Estimated Expenditures		\$8,004,930	\$8,004,930	\$9,225,136	\$9,225,136	Expense Increase	15.24%
<u>Less Anticipated Receipts</u>							
State and Local Revenues for General Fund		(\$168,000)	(\$168,000)	(\$154,000)	(\$154,000)		
Grant Revenues		(346,427)	(346,427)	(376,904)	(376,904)		
Prior Year General Fund Balance		0	0	0	0		
Total Estimated Receipts		(\$514,427)	(\$514,427)	(\$530,904)	(\$530,904)	Revenue Increase	3.20%
Estimated Education Spending		\$7,490,503	\$7,490,503	\$8,694,232	\$8,694,232	Education Spending Increase	16.07%
Equalized Pupils/LTWADM		715.62	715.62	787.19	787.19		
Estimated Education Spending per Equalized Pupil		\$10,467.15	\$10,467.15	\$11,044.64	\$11,044.64		
Cost Containment Threshold (Previously Excess Spending)		\$23,193.00	\$23,193.00	\$15,926.00	\$15,926.00		
Is Spending per Student below State Spending Threshold?		Yes	Yes	Yes	Yes		
Est. Excess Spending Penalty		\$0.00	\$0.00	\$0.00	\$0.00	Per Pupil Increase	5.52%
Total Estimated Education Spending Per Pupil		\$10,467	\$10,467	\$11,044.64	\$11,044.64	\$577	
Homestead Property Yield		9,893.00	9,893.00	8,553.00	8,553.00		
District Spending Adjustment Percentage		105.804%	105.804%	129.132%	129.132%		
Base Homestead Equalized Tax Rate		\$1.00	\$1.00	\$1.00	\$1.00		
Estimated Homestead Tax Rate, Equalized		\$1.0580	\$1.0580	\$1.2913	\$1.2913		
% Pupils PK-12		100.00%	100.00%	100.00%	100.00%		
Equalized Tax Rate		\$1.0580	\$1.0580	\$1.2913	\$1.2913		
Other Components		\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Total Eq Homestead Tax Rates		\$1.0580	\$1.0580	\$1.2913	\$1.2913		
Common Level of Appraisal		79.51%	76.70%	98.07%	93.91%		
Estimated Local Homestead Tax Rate		\$1.3307	\$1.3794	\$1.3167	\$1.3751		
				(\$0.0140)	(\$0.0044)	Dollar change in tax rate	
				-1.05%	-0.32%	Percentage change in tax rate	
Base Non-Residential Equalized Tax Rate		\$1.3910	\$1.3910	\$1.7910	\$1.7910		
Estimated Non-Residential Tax Rate		\$1.7495	\$1.8136	\$1.8262	\$1.9071		

WRVS Additional Cost per Property Value Dollars

		Corinth		Change in Tax Bill
Property	2024-2025	2025-2026		
Values	1.3307	1.3167		
100,000	1,330.70	1,316.73		-13.96
150,000	1,996.04	1,975.10		-20.95
200,000	2,661.39	2,633.46		-27.93
250,000	3,326.74	3,291.83		-34.91
300,000	3,992.09	3,950.19		-41.89
		Topsham		Change in Tax Bill
Property	2024-2025	2025-2026		
Values	1.3794	1.3751		
100,000	1,379.45	1,375.06		-4.39
150,000	2,069.17	2,062.59		-6.58
200,000	2,758.89	2,750.12		-8.78
250,000	3,448.62	3,437.65		-10.97
300,000	4,138.34	4,125.18		-13.17

State Tax Estimate Calculations Explanation

STEP ONE: We begin our 2025-2026 calculations with the GENERAL FUND BUDGET OF \$8,377,310. Add the SPECIAL GRANT EXPENDITURES BUDGET of \$376,904, along with the remainder of the 2023 GENERAL FUND BALANCE deficit and the 2024 GENERAL FUND BALANCE deficit of \$470,922 for total expenditures of \$9,225,136.

STEP TWO: We deduct from the GENERAL FUND BUDGET all of the spending that is offset by any STATE and LOCAL REVENUES, CAPITAL IMPROVEMENT FUND, FUTURE EXPENSE FUND, PRIOR YEAR AUDITED GENERAL FUND BALANCE AND SPECIAL GRANT REVENUES. What remains is our ESTIMATED EDUCATION SPENDING number of \$8,694,232. This is the amount that will be raised through a combination of the STATE EDUCATION FUND AND LOCAL TAXES.

STEP THREE: Each year the state calculates the EQUALIZED PUPIL COUNT for each school district. The count consists of a two-year average number of students enrolled in the district during the 20 days falling between the 11th to the 30th days of the first full month in the school year. There are weighted factors that further adjust the EQUALIZED PUPIL COUNT. It is because of these factors that our total number of equalized pupils contains a fractional student. This year the estimated number of EQUALIZED PUPILS is 787.19. We then must take the EDUCATION SPENDING figure (\$8,694,232) and divide it by the EQUALIZED PUPIL COUNT to reach our EDUCATION SPENDING PER EQUALIZED PUPIL amount of \$11,044.64.

STEP FOUR: The EXCESS SPENDING THRESHOLD provided by the State is \$15,926. If our net EDUCATION SPENDING PER EQUALIZED PUPIL exceeds this threshold, a penalty would apply and increase the tax rate. Our EDUCATION SPENDING PER EQUALIZED PUPIL figure is below the cost containment threshold, so no penalty is incurred.

STEP FIVE: We then divide the EDUCATION SPENDING PER EQUALIZED PUPIL of \$11,044.64 by the state-determined base called the PROPERTY YIELD, a new term and calculation that replaces the "BASE EDUCATION AMOUNT" in previous years. This PROPERTY YIELD for 2025-2026 is estimated to be \$8,553. When we do this equation, we get the DISTRICT SPENDING ADJUSTMENT of 129.132%.

STEP SIX: The DISTRICT SPENDING ADJUSTMENT is then applied to adjust the state legislature's yet-to-be determined EDUCATION TAX RATE (an estimated \$1.00 per \$100). Now, we take the EDUCATION TAX RATE times the DISTRICT SPENDING ADJUSTMENT ($1.00 \times 129.132\%$) to determine the EQUALIZED HOMESTEAD RATE of \$1.2913.

STEP SEVEN: Once we have the EQUALIZED HOMESTEAD RATE, we consider each town's current COMMON LEVEL OF APPRAISAL (CLA). This number is the state's determination of the difference between the GRAND LIST VALUE of Corinth's and Topsham's taxable properties and how they would be valued if a town reappraisal were completed today. This year, Corinth's CLA is 98.07% - that is, the State estimates that the town's taxable property is undervalued by 1.93%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA, we reach the ACTUAL HOMESTEAD RATE of \$1.3167 per \$100 (or, \$1,316.70 for a \$100,000 homestead). Topsham's CLA is 93.91%. The State estimates that the town's taxable property is undervalued by 6.09%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA we reach the ACTUAL HOMESTEAD RATE of \$1.3751 per \$100 (or, \$1,375.10 for a \$100,000 homestead).

Note: This calculation provides for a tax rate BEFORE income sensitivity provisions allowed per statute.

WRVS & USD #36 High School Tuition & Enrollment

High School	2024-2025 Actual		2025-2026 Forecast	
	Number of Students Enrolled	Tuition	Number of Students to Date	Tuition
Oxbow High School	45	16,900	39	17,000
Thetford Academy	50	23,425	59	25,060
Spaulding High School	1	18,500	1	19,500
Blue Mountain Union	10	16,100	9	17,000
Saint Johnsbury Academy	5	23,425	4	24,600
Union-32	8	26,694	5	24,728
Mid Vt Christian School	1	18,000	1	18,000
Montpelier Roxbury	3	18,000	2	18,500
Pacem	1	15,700	2	16,170
Burke Mountain Academy	1	19,774	1	20,910
Hartford High School	1	22,000	1	23,000
Rivendell Academy	0	20,500	1	20,500
Hanover High School	1	23,419	1	23,000*
Randolph High School	1	25,257	1	27,412
Kroka Expedition	1	19,774	1	20,910
State Announced Tuition		19,774		20,910
	Total 129		Total 128	
*This tuition quote is subject to Hanover High School's School Board Approval				

Year	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	PK-8	9-12	Total
24/25	19	23	32	25	24	25	23	32	20	33	256	128	384
23/24	18	33	23	24	25	23	31	18	32	29	256	127	383
22/23	17	23	19	22	22	29	18	30	29	28	237	109	346



WRVS 2025-2026 CALENDAR

JULY '25						
S	M	T	W	Th	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

JANUARY '26						
S	M	T	W	Th	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

1st - 2nd | Holiday Break

16th | In-Service

19th | Holiday

18 Student Days (96)

18th | New Teacher In-Service
19th | OESU In-Service
20th-22nd | Teacher In-Service

25th | First Day of School

29th | Early Release

5 Student Days (5)

AUGUST '25						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

FEBRUARY '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

4th - | Early Release for PD

23rd - 27th | Winter Break

15 Student Days (111)

1st | Holiday

21 Student Days (26)

SEPTEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

MARCH '26						
S	M	T	W	Th	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

2nd- 3rd | Winter Break

3rd | Town Meeting Day
BMU/TTSD Budget Vote

13th | End of Trimester 2

25th | Early Release for PD

20 Student Days (131)

10th | In-Service

13th | Holiday

29th | Early Release for PD

21 Student Days (47)

OCTOBER '25						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

APRIL '26						
S	M	T	W	Th	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

7th | OUUSD Budget Vote

17th | In-Service

20th- 24th | Spring Break

16 Student Days (147)

7th | In-Service

21st | End of Trimester 1

25th | Early Release

26th-28th | Thanksgiving Break

16 Student Days (63)

NOVEMBER '25						
S	M	T	W	Th	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

MAY '26						
S	M	T	W	Th	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

4th | WRVS Budget Vote

6th | Early Release for PD

25th | Holiday

20 Student Days (167)

19th | Early Release

22nd-31st | Holiday Break

15 Student Days (78)

DECEMBER '25						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

JUNE '26						
S	M	T	W	Th	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

12th | Anticipated Last Day
Early Release

15th | In-Service

19th | Juneteenth (Holiday if
Snow Days extend year)

10 Student Days (177)

Total:
177 Student Days
186 Teacher Days
187 New Teacher Days

UNION DISTRICT No. 36
Waits River Valley School
6 Waits River Valley School Road
East Corinth, VT 05040



NON-PROFIT ORG.
U.S. POSTAGE

PAID

PERMIT No. 61
MONTPELIER, VT 05601

Please bring this report with you to the School District Meeting on Monday, May 5, 2025, 6:30P.M.