

WAITS RIVER VALLEY SCHOOL
2025-2026 ANNUAL REPORT
Unified School District No. 36



56TH ANNUAL MEETING
Monday, May 4, 2026
6:30 P.M.
WRVS Gymnasium



**Thank you
for your
support!**

Unified School District No. 36

Annual Report

Table of Contents

Official Warning - 2026.....	2
Unified School District No.36 Officers.....	3
Waits River Valley School Staff.....	4
Official Warning - 2025.....	6
2025 Annual Meeting Minutes.....	7
Principal's Report.....	9
School Director's Report.....	13
Superintendent's Report.....	14
2025 Fund Balance.....	16
Budget Summary.....	17
FY27 Proposed Budget.....	18
FY27 OESU Assessments.....	22
FY27 OESU Assessment Comparison.....	23
FY27 Special Education Costs & Reimbursement.....	24
Three Year Comparison.....	25
Estimated Tax Worksheet.....	26
State Tax Calculation Explanation.....	27
WRVS High School Tuition & Enrollment.....	28

Official Warning - 2026

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 4, 2026 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 \$10,065,244.00, 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 \$12,475.87, which is 12.96% 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.

Tania Aebi
Tania Aebi (Mar 16, 2026 15:45:18 EDT)
Tania Aebi

Stacy A Emerson
Stacy A Emerson (Mar 20, 2026 12:37:33 EDT)
Stacy Emerson

Alexis Ruggles
Alexis Ruggles

Jason Rogers
Jason Rogers (Mar 20, 2026 11:13:13 EDT)
Jason Rogers

Desiree T Thurston
Desiree T Thurston (Mar 16, 2026 12:38:37 EDT)
Desiree Thurston

mt
mt (Mar 18, 2026 14:05:19 EDT)
Michael Tkac

Dated at Topsham in the County of Orange and State of Vermont this 16 day of March, 2026.

Recorded on this date prior to posting, March 20 2026.

Kelly Smith
Kelly Smith (Mar 20, 2026 12:57:13 EDT)
Clerk

WAITS RIVER VALLEY SCHOOL

Unified School District No. 36 Officers

BOARD OF DIRECTORS

Term Year End	Town	Name	Email Contact	Phone Number
2027-T	Topsham	Desiree Thurston	desiree.thurston@oesu.org	802-522-3597
2028-T	Topsham	Stacy Emerson	stacy.emerson@oesu.org	802-439-3968
2028-C	Corinth	Michael Tkac	michael.tkac@oesu.org	
2029-T	Topsham	Jason Rogers	jason.rogers@oesu.org	802-439-3046
2029-C	Corinth	Alexis Ruggles	alexis.ruggles@oesu.org	802-477-3272
2029-C	Corinth	Tania Aebi	tania.aebi@oesu.org	802-439-6731

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

Heather Lawler
Superintendent, Orange East Supervisory Union
heather.lawler@oesu.org

Budget Informational Meeting

Thursday, April 30, 2026 @ 6:00 PM

WRVS Library with Zoom option

For zoom link, please visit www.wrvschool.org or call 802-439-5534

56th Annual Meeting

Monday, May 4, 2026 @ 6:30 PM

Waits River Valley School Staff

ADMINISTRATION

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

Kelly Smith			Admin. Assistant
Lisa Thompson			Admin. Assistant

PRE-KINDERGARTEN

Ashley Jacobs	B.A. M.S.	Azusa Pacific University Grand Canyon University	Pre-Kindergarten
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K-2 INSTRUCTIONAL TEAM

Alecka Champion	B.S.	Bloomsburg University	Kindergarten
Abigail Tyson	B.A. M.Ed.	Clarion University Columbia College	Kindergarten
Abigail Adams	B.A.	Western Governors University	Grade 1
Erica Thompson	B.A. M.Ed.	Lyndon State College Southern New Hampshire University	Grade 1
Chelsea Carter	B.A. M.Ed.	Johnson State College Johnson State College	Grade 2
Amber Charbonneau	B.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.A.	Castleton University	Grade 3
McKenzie Dennis	B.A.	Plymouth State College	Grade 4
Becky Lussier	B.A.	Johnson State College	Grade 4
Jennifer King	B.S. M.Ed.	Castleton State College Southern New Hampshire University	Grade 5
Rachel Page	B.S.	Russell Sage College	Grade 5

MIDDLE SCHOOL INSTRUCTIONAL TEAM

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

INTEGRATED ARTS TEAM

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

SPECIAL SERVICES TEAM

Brendan Bell	B.A.	University of Vermont	Special Educator
	M.Ed.	Plymouth State University	
Melissa Geraw	B.A.	Johnson State College	Special Educator
Jayne Jones	B.A.	Dartmouth College	Special Educator
	M.Ed.	Lesley University	
Amanda McHugh	Assoc.	Community College of Vermont	Special Educator
	B.A.	Union Institute & University of VT	
Melanie Sidney	B.A.	Endicott College	Math Interventionist
	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

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

Paraeducators

Donna Bifano, Marilyn deNagy, Erin Darling, Nichole Fandino, Melanie Fellows, Norma Hatch, Amber Kilduff, Katana LaBadie, Sarah Martin, Amanda Osgood, Brittany Plante, Inger Swingforth, Andrea Wilkins

CUSTODIAL SERVICES TEAM

Patrick Butler -Building Operations Supervisor, Dean Lamberti, Leonard Evans

Official Warning - 2025

WARNING

UNIFIED SCHOOL DISTRICT No. 36

ANNUAL MEETING

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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 District Unified #36

2025 Annual Meeting

Monday, May 5, 2025 6:30 PM

Waits River Valley School Gymnasium
6 Waits River Valley Rd, East Corinth, VT 05040

Board Members present: Stacy Emerson, Nancy Ertle, Jeremiah Goyette, Jason Rogers, Desiree Thurston and Michael Tkac

WRVS Representation: Principal, Carlotta Perantoni, Building Operations Supervisor, Patrick Butler

OESU Representation: Marla Ianello, Assistant Superintendent and Bobbi Beck, Assistant Business Manager

District Treasurer: Dick Kelley

The Annual Meeting was called to order at 6:32 p.m. by Gary Apfel. The Pledge of Allegiance was led by Patricia King, Elliot Lea-Saken, Zachary Lea-Saken, and Jeremiah Graham. *"God Bless America"* was sung by Patricia King.

Vermont State Representative for Orange-1, Mike Tagliavia, Vermont State Representative for Newbury, Topsham and Groton, Joseph Parsons, and Vermont Senator, Scott Beck spoke to the voters of Topsham and Corinth briefly. The Vermont Education Bill H.454, the Vermont Education Foundation Formula, and school reconfigurations at local, central and regional levels, were amongst topics of a brief discussion. There was a comment made to the representatives asking to help maintain school choice for districts where that is a current option.

School Board Chair, Stacy Emerson, addressed the voters first by asking for a round of applause for the staff at Waits River Valley School, followed by announcing a presentation by WRVS Music teacher, Thomas Chapin. Thomas Chapin, presented a video that was produced by, and with, the WRVS scholars to the school song *"This is My Place"* written by *The Rough & Tumble*.

Gary Apfel went over the rules and general commencement of the annual meeting before moving forward to Article I.

ARTICLE 1:

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

A motion was made by Kelly Ann Donahue to nominate Kelly Smith for Clerk. Chris Preston nominated Dick Kelley for Treasurer, and Rick Cawley made the motion to nominate Gary Apfel for Moderator. The motion was seconded and a vote was taken by the voice of the people, and all were in favor. Motion passed.

ARTICLE 2:

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

A motion was made by John Saken, and seconded by Dillon McGuire to accept the reports of the school officials and directors. Carlotta Simonds-Perantoni spoke regarding additional activities that took place this school year which included the CLiF event which included a free meal and books for families, the Golden Dome reading challenge for scholars in grades 4th-8th grade, as well as the Corinth Coalition and Growing Peace Project, which Jeff Spiegel helped to facilitate between Matthew Denton and April Hallock on the Mural of Sustainability which originated in the Corinth Transfer station but then

moved to WRVS. Gary Apfel called the motion in which a vote was put forth by the voice of the people and all were in favor. Motion passed.

ARTICLE 3:

Shall the voters of the Unified School District No.36 authorize the school board to expend \$9,225,136.00, (nine million, two hundred twenty-five thousand, one hundred thirty-six dollars, 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.

Chris Preston moved the motion, and it was seconded by Katherine Lea.

Chris Preston looked for an address by the board of the current budget and where the towns will be left in the coming future with what it's going to cost. Board Chair, Stacy Emerson, addressed concerns, reminding the voters that H.454 will take away local control which is what the communities of Topsham and Corinth need to think about, as well reminded the community members that there are many outside costs to a budget that can't be controlled such as high school tuition (\$240,000), staff 6% step increases as well as support staff step increases, health insurance increase of (\$267,934), VT child care contribution (\$11,773) and transportation increases (\$15,000). Stacy Emerson also reminded the voters that rather than be split by towns, we are brought together as a community when attending events together and said, "if you lose school, you lose community". Paying off the deficit in whole and not carrying it forward, with taxes still going down, Stacy Emerson reminded the community voters that the scholars deserve to receive a "fabulous education" as did everyone in attendance.

Gary Apfel called the motion and a paper ballot was requested.

At 7:38 p.m., Gary Apfel called the meeting back to order. There were 81 votes cast, 41 votes were required to pass the budget; 64 were in favor and 17 votes not in favor. Motion passed.

ARTICLE 4:

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

Chris Preston made the motion, and Jeff Spiegel seconded the motion, to authorize the school board to borrow money in anticipation of tax receipts. Gary Apfel called the motion, a voice vote was put forth by the voice of the people and all were in favor. Motion passed.

ARTICLE 5:

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

Gary Apfel asked for applause for long-time community member who was retiring, Nancy Ertle. John Saken moved the motion and Hank Burmeyer seconded the motion. All were in favor. Meeting was adjourned at 7:41 p.m..

Respectfully Submitted,
Kelly Smith

Principal's Report

Every year, as I sit down to write this annual report letter, I find myself wondering where to begin as I'm never quite certain that I have fully captured the magic of Waits River Valley School. How can I adequately reflect on the dedication and passion of our teachers and staff? How can I truly paint a picture of our excited, curious, inquisitive, and joyful scholars?

When I read a book that simply cannot be put down, the movie in my head and heart feels vivid and real. That is the feeling I hope you experience as you read this report. WRVS is the very best kind of book; one filled with colorful, inspiring characters who make it impossible to turn the page without longing to know what happens next. To know that you are part of their story, their memories, their growth, their hearts, is the greatest gift of being an educator. Being part of that story here at WRVS feels like living in a magical kingdom, and we are deeply grateful for the opportunity to belong to it.

I am both honored and excited to reflect on this past year and to dream forward into the year ahead with you. Like you, I firmly believe that the scholars of WRVS are the heart of our community's future. Through our Strategic Planning process, we embraced the following vision:

"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 strength of our school lies in the partnership among scholars, educators, families, and the communities of Topsham and Corinth. Together, we cultivate curiosity, creativity, and compassion. Through meaningful collaboration, we empower scholars to succeed through engaging, relevant instruction while discovering pathways to bright and productive futures. I am grateful to walk this journey with such passionate communities, and with children whose generosity and spirit make WRVS truly magical.

While helping every student achieve their highest intellectual potential remains central to our work, we are equally committed to nurturing social-emotional growth and strong character. What makes our school exceptional cannot be measured by test scores alone. Two of our newest teachers beautifully captured the essence of WRVS in their Annual Report interviews:

"One of the most rewarding parts of teaching at WRVS is the community. The community that is established is more than just a classroom. It's a community of caring and support that comes from the parents all the way to the staff to support one another. What an amazing feeling to have such a tight community that cares so much!" – Mrs. Charbonneau, 2nd grade teacher

"Being a first-year teacher, the community in and around the school is so welcoming. The students always have something to say that is bound to brighten any day. I also love getting to see these kids grow and mature in just a few short months." – Mrs. Adams, 1st grade teacher

Their reflections echo our mission: **Children are at the heart of all we do.**

Learning flourishes when students feel supported, seen, heard, and valued; when they feel safe in both success and mistake-making. Motivation grows when scholars are excited to attend school, proud to belong, and embraced as members of the WRVS family. Mutual care and respect form the foundation of our days. Through collaboration, communication, and listening—especially to perspectives different from our own—we nurture belonging and connection. These relationships spark wonder and exploration in a safe, vibrant environment.

A significant focus this year has been increasing proficiency in reading and mathematics. Scholars in grades K–8 are assessed three times annually using the STAR assessment to benchmark growth and guide instruction. Between fall and winter assessments, 65% of scholars met or exceeded targeted growth in reading, and 61% met or exceeded targeted growth in math. While we celebrate this progress, we remain committed to continuous improvement.

In grades K–6, we continue implementing Direct Instruction programs, including Reading Mastery and Corrective Reading, to build strong foundational literacy skills. These programs address phonemic awareness, phonics, fluency, vocabulary, spelling, and comprehension through explicit, research-based instruction. In mathematics, we implement Illustrative Mathematics across the district to ensure coherent, high-quality learning experiences.

Through our Multi-Tiered System of Supports (MTSS), we use data, professional expertise, and daily observation to provide targeted interventions tailored to individual needs. Our Middle School introduced “Call Back” opportunities within the daily schedule, offering additional support for scholars who request it or would benefit from focused assistance. We remain steadfast in meeting each learner where they are, celebrating individual growth while nurturing the scholar, the community member, and the whole child.



Growth extends to our educators as well. Professional development this year included partnerships with the Montshire Museum (K–2 science and writing), the Hood Museum (Grade 5 art and writing), All Learners Network (K–8 mathematics), OESU instructional coaching, targeted literacy coaching, and training in Responsive Classroom and Restorative Practices. Our staff continuously pursue learning aligned with classroom needs and professional goals.

Our Allied Arts team continues to enrich WRVS with meaningful cultural and character-building experiences. Highlights include our Winter Concert (PreK–8), a winter musical production of *Frozen* (grades 3–8), and current preparations for our spring production of *The Wizard of Oz*. Our Annual Art Show will feature work from all PreK–8 scholars, and our Spring Concert is already on the calendar. Physical Education once again includes Jump Rope for Heart, and this spring we look forward to a two-week Circus Smirkus artist residency, funded through OESU Arts Assessment funds.

We were honored to receive the Children’s Literacy Foundation Rural Libraries Grant in collaboration with Blake Memorial Library. K–6 scholars participated in a residency day with author Jim Arnosky. Our librarian continues the beloved “Golden Dome” reading celebration, while our school counselor organized a powerful Middle School presentation focused on anti-bullying and digital citizenship with John Halligan presenting “Ryan’s Story” and weekly character education themes

through the Positivity Project reinforce traits such as curiosity, integrity, bravery, humility, open-mindedness, and kindness. Additionally, two middle school scholars have worked with artisan mentors through the Corinth Teen Apprenticeship program. They are expanding their current work as they begin large stained-glass windows as a final project. Our Fourth Grade teachers are collaborating with the Corinth Community Coalition and the Corinth Conservation Commission; the Commission has expanded their work with us to include grades PreK-8 for fall forest work supported through project wide curriculum and forest visits.

We had one new classroom teacher join us this year, Abigail Adams. Mrs. Adams spent time as a student teacher in our second-grade classroom, first-grade classroom and our MS Special Education department. We are so lucky to have her join us as a classroom teacher. Mrs. Adams teaches first grade. Amanda McHugh, Early Education Special Educator, joined us this year. Mrs. M is part of the OESU wide Early Education department and works closely in our PreK-2nd grade classrooms. Welcome Mrs. M. Both of these amazing teachers join an already exceptional group of teachers/staff members. The passion, teaming, collaboration and continual ways they seek to learn more is evident constantly. The classroom rigor and high expectations is “the norm”, intertwined constantly with a sense of belonging, trust and confidence that comes from a true relationship. Each of the staff members is an integral part of the magic, the success, and the teaming needed for each and every scholar.

Enrollment at your school continues to rise, we are currently embarking on Kindergarten registration, and PreK registration for the coming school year. Grant funds continue to be unpredictable and/or reduced. We continue to have a math specialist, a literacy specialist and 50% of our school nurse funded with grants. Grant funding for our school counselor was reduced significantly, which required us to move that position to local funds. We are hopeful, as you are, for a level of future consistency with Federal grant funding.

We are proud of the successful launch of our before- and after-school programs. Approximately 50 scholars participate in morning care beginning at 7:30 a.m., and our state-licensed After School Program provides care and dinner from 3:00–5:00 p.m., offering creativity, movement, and social engagement. We are currently planning a six-week summer program integrating academics and enrichment, pending grant approval for potential transportation support.

In recent years, WRVS has expanded to include full-time preschool, before- and after-school programming, and summer opportunities. These programs have been made possible through partnerships with Head Start, the Department for Children and Families, and the Vermont Agency of Education.



Though the budget season (which truly spans the entire fiscal year) has brought extensive collaboration with OESU, our partnership is, in reality, daily. That is not an exaggeration. Across every aspect of WRVS, OESU staff have been present, engaged, and deeply committed to our work.

Rick Dustin-Elchler, our Curriculum Director, has worked alongside us extensively with our VTCAP and STAR assessments. He has dug deeply into our data, facilitating meaningful conversations and supporting the development of instructional shifts



as well as celebrating instructional successes. Rick has supported both District-level and local-level analysis of our math data, helping us identify big-picture commitments alongside building-specific needs. Rick is also collaborating with our math and literacy interventionists to align curriculum outcomes with intervention strategies.

Mae Tucker continues to develop and refine Student Information Systems that support both WRVS and the District. She has been on-site multiple

times assisting with Infinite Campus updates, attendance systems, and data needs. Mae works closely with Lisa Thompson and Kelly Smith to ensure accurate residency and enrollment information, strengthening the integrity of our state reporting. Recently, Mae and Marla Ianello completed work to create a more consistent and updated (technology-based) High School Voucher system.

HR remains a constant and essential partner. Unexpected staffing needs have required significant support and guidance, and HR, alongside Katy Bean, has worked intensely with us to navigate adjustments. As we address current contractual scenarios and future planning, HR continues to collaborate, communicate, and project with us.

Sabrina Brown has consistently supported both the departmental needs of Special Education and the broader partnerships that wrap around scholars, families, and school systems. Sabrina has diligently supported WRVS in EST/504 processes, Social Cognition initiatives, and instructional planning. She and the Special Education team focus on individualized programming while partnering with leadership to ensure system-wide accountability for every scholar at WRVS. Our focus remains on intervention systems and accessibility for highly qualified staff to differentiate and modify instruction.

Heather Lawler and Marla Ianello are a constant presence at WRVS. They attend meetings, collaborate with staff, observe classrooms, engage with scholars, and support the evolving needs of our school. Together, we have focused intensely on finances, procedures, residency and tuition, family dynamics, grants, afterschool programming, revenue exploration, Preschool, data systems, continuous improvement planning, and both scholar and staff needs. They model transparency, high expectations, and steady leadership amid the stress of State and Federal shifts. Their communication and encouragement keep our work centered on scholars, staff, and families. They consistently help us wonder, reflect, and remain grounded in the incredible work of teaching.

The leadership across OESU continues to model commitment, transparency, and an unwavering focus on scholars and the staff who serve them.

Waits River Valley School is a thriving, joyful learning community. It is filled with caring faculty and staff, collaborative families, and scholars who bring smiles to our faces, warmth to our hearts, and purpose to our days. Thank you for sharing them with us. Thank you for supporting their future. It is an honor to walk this journey together.

Respectfully submitted,
Carlotta Simonds-Perantoni
Waits River Valley School Principal

School Director's Report

Dear Topsham and Corinth Residents,

As we prepare for our annual meeting, the School Education tax remains a critical topic of discussion between our towns and the State Government.

Over the past five years, your school board has worked diligently to present budgets that balance our commitment to taxpayers with the complex funding formulas set by the State of Vermont. By working closely with our building principal and the Orange East Supervisory Union (OESU), we consistently seek to reduce expenditures where possible while ensuring our scholars receive a high-quality education.

Despite these efforts, we continue to face rising costs in healthcare, insurance, and FMLA—factors largely outside of our local control. Furthermore, a massive funding gap exists in Special Education due to unfulfilled federal commitments (IDEA). This forces local districts to divert resources from general programming to meet legal mandates.

Since the passage of Act 153, the State of Vermont has shifted responsibility for special education to a centralized "hub" at the Supervisory Union level. This means local school boards have less direct control over these costs. Under the state's default method, SU-wide expenses are shared based on each district's Average Daily Membership (ADM). Essentially, even if Waits River Valley School (WRVS) has only two students receiving specific services, we do not pay "per student"; instead, we pay a percentage of the SU's total costs based on our total enrollment.

We want to ensure you have a clear understanding of these challenges before our annual meeting. We invite you to attend our upcoming informational meeting to discuss the proposed budget in detail.

Thank you for your continued support of our school and our students.

Respectfully,
Stacy Emerson
Waits River Valley School Board Chair

Superintendent's Report

Dear Waits River Valley School District Community,

On behalf of the Orange East Supervisory Union leadership team and staff, thank you. We are grateful to the WRVSD School Board, families, community members, and the dedicated educators and staff at Waits River Valley School. Our school is strong because the communities of Corinth and Topsham stand behind it. We appreciate the trust you place in us each day.

The Board has put forward a WRVSD FY2027 budget of \$10,065,244, bringing per pupil spending to \$12,475. The official warning reflects a 12.96% increase. We know any increase in school spending affects taxpayers, and we understand the pressure many families are feeling. This increase is driven in part by rising costs for required services, including special education and transportation. To present a responsible budget, the Board made difficult tradeoffs, including the reduction of three staff positions. These were not easy decisions. They were made to preserve what matters most, including strong classroom instruction, student support, and access to school choice for students in grades 9 to 12, including Thetford Academy. Even with this increase, our per pupil spending remains lower than many neighboring districts.

This year brought both successes and challenges. Through it all, we stayed focused on the WRVSD mission: "to prepare each student for a meaningful and productive life by providing a rigorous educational experience in which each student is challenged to do his or her best in every area and to discover those areas where they can excel." We prepare every rising 9th grader to leave WRVS ready for the next stage of their lives as resilient students ready to continue their education at the high school of their choice.

Academics remain at the heart of our work. We are strengthening reading instruction through the Science of Reading and building consistency in math across grades. We are also working to ensure that all students have clear pathways toward college and career readiness. Rick Dustin-Eichler, the OESU Director of Curriculum, Instruction, and Assessment, plays a key role in this effort by supporting teachers and helping schools use student data to guide instruction.

We also know that supporting the whole child is essential. Sabrina Brown, the OESU Director of Student Support Services, works closely with school leaders to oversee special education, English language learner services, early childhood essential services, and McKinney Vento supports. Our goal is to provide early and effective support so students can succeed while meeting all state and federal requirements. At the center of this work is our commitment to equity, access, and belonging for every child.

It is an honor to serve the WRVSD community. Together, we are committed to supporting our students and strengthening our schools for years to come.

With gratitude,
Heather F. Lawler
Superintendent of Schools

For more information about central office work and the supervisory union budget, please review the annual report of the Orange East Supervisory Union. Transparency matters, and we are proud of the unified OESU system that supports our schools.



WAITS RIVER VALLEY SCHOOL
AUDITED 2025 FUND BALANCE REPORT

2025 Fund Balance

<u>General Fund</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
General Fund Voter Approved Budget	-\$574,936.00	\$7,651,561.31	\$7,951,545.58	-\$874,920.27
<u>Capital Improvement Reserve</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
Capital Improvement Fund	\$196,610.00	\$796.15	\$89,938.32	\$107,467.83
<u>Special Revenue Fund</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
CFP Schoolwide	\$0.00	\$191,921.96	\$191,921.96	\$0.00
Miscellaneous	\$0.00	\$238,096.52	\$238,096.52	\$0.00
Medicaid	<u>\$0.00</u>	<u>\$279,103.77</u>	<u>\$279,103.77</u>	<u>\$0.00</u>
Totals	\$0.00	\$709,122.25	\$709,122.25	\$0.00
<u>Enterprise Fund</u>	<u>Beg. Balance</u>	<u>Revenue</u>	<u>Expenditures</u>	<u>End. Balance</u>
Food Service	\$151,154.00	\$253,833.64	\$277,623.88	\$127,363.76
TOTAL	-\$227,172.00	\$8,615,313.35	\$9,028,230.03	-\$640,088.68

**Waits River Valley School
Budget Summary**

	FY24 Adopted Budget	FY24 Actuals	FY25 Adopted Budget	FY25 Actuals	FY26 Adopted Budget	FY27 Proposed Budget	Variance
<u>Revenues</u>							
State Education Fund	(6,646,025)	(6,492,689)	(7,490,503)	(7,322,869)	(8,694,232)	(9,659,444)	(965,212)
State- Vocational	0	(151,176)	0	(167,634)	0	0	0
State- Transportation	(100,000)	(76,847)	(100,000)	(79,463)	(75,000)	(86,000)	(11,000)
All- Other	(111,004)	(71,356)	(68,000)	(81,595)	(79,000)	(70,000)	9,000
Grant Revenues	(454,272)	(836,529)	(346,427)	(709,122)	(376,904)	(249,800)	127,104
Total Revenues	<u>(7,311,301)</u>	<u>(7,628,598)</u>	<u>(8,004,930)</u>	<u>(8,360,684)</u>	<u>(9,225,136)</u>	<u>(10,065,244)</u>	<u>(840,108)</u>
<u>Expenses</u>							
Preschool	106,579	157,350	174,162	193,848	175,862	225,271	49,410
EEE	64,291	64,291	94,313	94,313	67,045	76,063	9,018
Direct Instruction	1,926,006	2,147,154	2,199,659	2,364,274	2,570,523	3,066,536	496,013
Field Trips	2,680	3,184	3,000	3,255	0	0	0
Student Activities	9,726	4,517	5,615	6,803	5,621	7,138	1,517
Guidance/Social Emotional	500	253	400	32,499	102,351	99,479	(2,872)
Health	56,873	53,761	88,041	56,750	64,558	67,768	3,209
Professional Development	25,000	23,283	25,000	48,706	30,000	45,000	15,000
Library	85,346	79,190	62,150	42,830	57,547	58,197	650
Technology	98,313	107,526	98,929	112,568	32,400	88,200	55,800
School Board, Deficit Coverage, Neg.	30,418	30,351	131,900	28,021	497,870	419,531	(78,339)
OESU Assessment- Administration	201,222	204,320	273,160	270,294	383,479	394,732	11,253
Principal's Office	263,268	257,952	261,404	273,611	280,831	372,797	91,967
School Administration	22,000	22,554	23,000	26,304	23,000	32,200	9,200
Treasurer/Fiscal Services	8,798	10,989	3,691	38,605	3,702	52,702	49,000
Facilities	361,089	442,531	400,740	539,555	482,532	563,328	80,796
Transportation	241,934	239,639	240,934	242,626	257,957	268,653	10,696
Tuition (Secondary)	2,214,571	2,210,679	2,410,000	2,364,803	2,650,000	2,867,133	217,133
Tuition - Vocational Education	250,234	255,779	277,027	280,979	277,512	350,724	73,212
Special Ed- Para Staff/Excess Cost	470,025	320,134	347,173	392,698	480,025	60,000	(420,025)
Special Education Assessment	418,155	418,155	538,205	538,205	405,418	699,992	294,574
Grant Expenditures	454,272	836,529	346,427	709,122	376,904	249,800	(127,104)
Total Expenses	<u>7,311,301</u>	<u>7,890,123</u>	<u>8,004,930</u>	<u>8,660,668</u>	<u>9,225,136</u>	<u>10,065,244</u>	<u>840,108</u>

**FY27 General Fund
Proposed Budget**

Description	FY24 Budget	FY24 Actuals	FY25 Budget	FY25 Actuals	FY26 Budget	FY27 Proposed Budget	FY26 - FY27 Budget Variance
Pre-K Professional Salaries	12,641	66,153	70,037	71,237	76,188	76,188	-
Pre-K Support Staff Salaries	28,273	10,947	32,000	32,660	35,897	35,897	-
Pre-K Health Insurance	17,347	17,347	19,998	19,947	22,460	47,644	25,185
Pre-K HRA	4,400	3,280	3,771	1,640	4,400	8,400	4,000
Pre-K FICA	3,130	5,767	7,807	7,519	8,575	8,575	-
VT Child Care Contribution	86	-	-	439	493	493	-
Pre-K Life Insurance	-	166	76	134	131	131	-
Pre-K VSTRS New Hire Fee	209	1,509	-	1,542	1,600	1,665	65
Pre-K Dental	125	226	304	191	865	859	(6)
Pre-K Disability Insurance	368	192	170	232	253	253	-
Pre-K Tuition (Universal)	40,000	51,762	40,000	58,306	25,000	45,166	20,166
Pre-K Total	106,579	157,350	174,162	193,848	175,862	225,271	49,410
K - 5 - Salaries-Teachers	703,078	720,281	715,733	728,597	784,355	782,475	(1,880)
K - 5 - Salaries-Aides	45,453	125,162	139,415	84,943	224,973	-	(224,973)
K - 5 - Health Insurance	187,385	170,553	205,113	191,320	292,111	239,580	(52,530)
K - 5 - HRA	32,255	19,846	20,074	11,945	45,201	27,600	(17,601)
K - 5 - HSA	-	1,769	-	3,800	-	-	-
K - 5 - F.I.C.A.	56,468	61,224	60,739	57,924	78,689	59,859	(18,829)
VT Child Care Contribution	973	-	-	3,308	4,526	3,443	(1,083)
K - 5 - Life Insurance	-	1,042	958	868	1,258	785	(473)
K - 5 - VSTRS New Hire Fee	3,707	13,581	-	18,504	19,000	19,980	980
K - 5 - Dental Reimbursement	2,067	3,241	3,559	3,975	8,858	7,800	(1,058)
K - 5 - Disability Insurance	929	1,907	1,789	1,793	2,325	1,768	(556)
K - 5 - Annuity	6,643	6,620	-	1,164	2,328	-	(2,328)
K - 5 - Supplies	25,000	23,405	25,000	19,338	25,000	30,000	5,000
K - 5 - Books	3,000	2,658	3,000	1,071	5,000	10,000	5,000
K - 5 - Manipulatives	10,000	17,270	10,000	11,337	10,000	15,000	5,000
K- 5 Total	1,076,958	1,168,558	1,185,379	1,139,887	1,503,622	1,198,291	(305,332)
Middle School - Salaries - Teachers	304,327	345,041	423,043	437,065	470,266	470,266	-
Middle School - Health Ins Employer	77,374	97,448	83,000	136,397	160,778	212,664	51,886
Middle School - HRA	13,900	13,120	18,271	8,979	24,000	24,000	-
Middle School - F.I.C.A.	22,937	23,949	30,973	30,270	35,975	35,975	-
VT Child Care Contribution	-	-	-	1,732	2,069	2,069	-
Middle School - Life Insurance	360	261	327	290	392	392	-
Middle School - VSTRS New Hire Fee	-	1,509	4,500	3,084	3,200	3,330	130
Middle School - Dental Reimbursement	2,000	1,987	1,428	1,900	3,900	3,900	-
Middle School - Prof Purchased Services	840	-	-	1,038	-	1,063	1,063
Middle School - Disability Insurance	2,698	740	820	-	1,063	-	(1,063)
Middle School - Supplies	5,000	4,584	5,000	4,395	6,000	6,000	-
Middle School - Books	1,000	614	1,000	286	500	1,500	1,000
Middle School Total	430,436	489,253	568,363	625,437	708,144	761,160	53,016
K - 8 - Salaries - Teachers	279,001	280,935	289,256	299,377	318,573	318,573	-
K - 8 - Salaries - Paras	-	33,954	8,606	72,369	163,709	296,529	132,821
K - 8 - Salaries - Substitutes	20,000	33,070	20,000	36,871	35,000	41,500	6,500
K - 8 - Health Buyout	-	-	-	-	-	7,000	7,000
K - 8 - Health Insurance	57,574	73,267	67,353	95,984	143,891	279,062	135,172
K - 8 - HRA	12,000	12,739	9,048	6,902	24,935	40,200	15,265
K - 8 - F.I.C.A.	21,344	25,133	22,786	29,125	37,963	50,369	12,407
VT Child Care Contribution	-	-	-	1,682	2,183	2,920	736
K - 8 - Life Insurance	288	378	284	463	630	850	220
K - 8 - VSTRS New Hire Fee	-	4,527	-	6,168	6,500	6,660	160
K - 8 - Dental Reimbursement	1,200	1,530	1,181	1,588	3,022	4,062	1,040
K - 8 - Disability Insurance	817	755	673	822	1,121	1,390	269
K - 8 - Annuity	-	-	-	-	864	2,346	1,482
K - 8 - Worker's Comp	2,511	-	-	12,127	-	12,000	12,000
K - 8 - Unemployment Comp	5,000	1,376	-	4,109	-	6,000	6,000
K - 8 - Field Trips	2,000	1,900	-	-	1,000	-	(1,000)
ELL- OESU Assessment	8,077	8,077	12,929	12,929	17,590	19,123	1,533
K - 8 - Supplies	6,500	4,894	6,500	4,700	8,500	18,500	10,000
K - 8 - Books	300	-	300	-	300	-	(300)
K - 8 - Equipment	2,000	1,025	2,000	-	-	-	-
K - 8 Total	418,611	483,558	440,917	585,216	765,781	1,107,085	341,304

**FY27 General Fund
Proposed Budget**

Description	FY24 Budget	FY24 Actuals	FY25 Budget	FY25 Actuals	FY26 Budget	FY27 Proposed Budget	FY26 - FY27 Budget Variance
Tuition - Secondary	2,214,571	2,210,679	2,410,000	2,344,562	2,650,000	2,867,133	217,133
504 Purchased Services non-sped	-	-	-	6,750	-	-	-
Secondary Tutition Total	2,214,571	2,210,679	2,410,000	2,351,312	2,650,000	2,867,133	217,133
Spec Ed - Salaries-Teacher Aides	321,548	211,739	225,952	256,264	-	-	-
Spec Ed - Health Insurance	93,080	71,896	90,784	90,276	-	-	-
Spec Ed - HRA	22,000	12,825	11,291	7,327	-	-	-
Spec Ed - HSA	-	4,831	-	-	-	-	-
Spec Ed - F.I.C.A.	24,598	15,194	17,285	18,158	-	-	-
VT Child Care Contribution	-	-	-	1,068	-	-	-
Spec Ed - Life Insurance	864	634	492	576	-	-	-
Spec Ed - Dental Reimbursement	1,670	1,200	857	894	-	-	-
Spec Ed - Disability Insurance	1,008	521	511	561	-	-	-
Spec Ed - Annuity	2,362	1,295	-	1,152	-	-	-
Secondary Special Ed - Excess Cost	2,894	-	-	16,423	68,000	60,000	(8,000)
Spec Ed Total	470,025	320,134	347,173	392,698	68,000	60,000	(8,000)
Vocational Education - On-behalf State Payment	150,850	151,176	151,000	167,634	163,992	207,701	43,709
Vocational Education - District Tuition	99,384	104,603	126,027	113,345	113,520	143,022	29,503
Voacational Ed Total	250,234	255,779	277,027	280,979	277,512	350,724	73,212
K - 5 - Field Trips	2,000	2,259	2,000	-	-	-	-
Middle School - Field Trips	680	925	1,000	-	-	-	-
Field Trip Total	2,680	3,184	3,000	-	-	-	-
Athletic Director - Salaries Stipend	1,500	1,500	1,500	1,500	1,500	1,500	-
Athletic Director - FICA	115	115	115	115	115	115	-
VT Child Care Contribution	14	-	-	7	7	7	-
Athletic Director - Purchased Services	2,000	-	1,000	-	1,000	1,500	500
Athletic Director - Supplies	1,000	1,203	1,000	2,216	2,000	2,500	500
Athletic Director - Equipment	1,000	600	1,000	-	-	-	-
Athletic Director - Fees	1,000	1,100	1,000	100	1,000	1,000	-
Athletic Director Total	6,629	4,517	5,615	3,937	5,621	6,621	1,000
Guidance-Counselor Salaries	-	-	-	25,666	-	70,432	70,432
Guidance-Social Emotional Salaries	-	-	-	-	63,897	-	(63,897)
Guidance-Health Insurance	-	-	-	4,423	26,833	19,575	(7,258)
Guidance-HRA	-	-	-	-	-	1,900	1,900
Guidance-HSA	-	-	-	-	3,564	-	(3,564)
Guidance-F.I.C.A.	-	-	-	1,845	4,888	5,388	500
VT Child Care Contribution	-	-	-	99	281	310	29
Guidance-Life Insurance	-	-	-	27	53	65	12
Guidance-Dental Reimbursemnt	-	-	-	167	174	650	476
Guidance-Disability Insurance	-	-	-	58	144	159	15
Guidance-Annuities	-	-	-	-	1,917	-	(1,917)
Guidance-Supplies	400	253	300	145	500	500	-
Guidance-Books	100	-	100	70	100	500	400
Guidance Total	500	253	400	32,499	102,351	99,479	(2,872)
Health -Salaries-Nurse	35,041	34,147	66,125	36,596	39,553	39,553	-
Health -Health Insurance	12,872	14,528	14,086	14,081	16,359	17,568	1,209
Health - HRA	4,200	1,763	2,271	862	2,000	2,000	-
Health -F.I.C.A.	2,681	2,332	5,059	2,480	3,026	3,026	-
VT Child Care Contribution	-	-	-	132	174	174	-
Health -Life Insurance	72	49	65	32	33	33	-
Health -Dental Reimbursement	400	262	286	193	325	325	-
Health -Disability Insurance	107	92	149	83	89	89	-
Health -Supplies	1,500	588	-	2,293	3,000	5,000	2,000
Health Total	56,873	53,761	88,041	56,750	64,558	67,768	3,209
Professional Dev - Tuition Reimbursemen	25,000	23,283	25,000	37,936	30,000	45,000	15,000
Instl Staff Training-Purchased Svcs.	-	-	-	10,770	-	-	-
Professional Development Total	25,000	23,283	25,000	48,706	30,000	45,000	15,000

**FY27 General Fund
Proposed Budget**

Description	FY24 Budget	FY24 Actuals	FY25 Budget	FY25 Actuals	FY26 Budget	FY27 Proposed Budget	FY26 - FY27 Budget Variance
Library-Salaries-Librarian	71,176	44,099	41,992	23,351	48,683	48,683	-
Library-Salaries-Support	-	27,051	-	12,910	-	-	-
Library-Health Insurance	-	-	10,000	-	-	-	-
Library-HRA	-	-	2,000	-	-	-	-
Library-F.I.C.A.	5,465	5,443	3,212	2,774	3,724	3,724	-
VT Child Care Contribution	-	-	-	192	214	214	-
Library-Life Insurance	72	7	65	-	65	65	-
Library-Dental Reimbursement	400	33	286	-	650	650	-
Library-Disability Insurance	205	37	95	82	110	110	-
Library Retirement Buyout	631	600	-	600	-	-	-
Library-Supplies	497	-	500	185	500	650	150
Library-Books	5,000	1,425	2,500	2,210	2,500	3,000	500
Library-Audio Visual Material	500	-	500	-	500	500	-
Library-Software	1,400	495	1,000	525	600	600	-
Library Total	85,346	79,190	62,150	42,830	57,547	58,197	650
Technology - Purchased Services	1,457	1,679	2,000	1,432	2,000	1,200	(800)
Technology - Repair and Maintenance	1,500	32	1,000	2,388	500	7,000	6,500
Technology - Subscriptions	12,000	27,046	15,000	22,961	17,500	-	(17,500)
Technology - Support OESU Assessment	47,180	47,180	54,998	54,998	-	-	-
Technology - Supplies	5,100	1,553	2,500	8,146	10,000	50,000	40,000
Technology - Software	1,083	315	500	4,712	2,400	30,000	27,600
Technology - Equipment	10,000	9,728	5,000	-	-	-	-
Technology Total	78,320	87,533	80,998	94,636	32,400	88,200	55,800
School Board - Salaries Board of Ed	6,000	8,500	6,000	6,000	6,000	6,000	-
School Board - Salaries District Clerk	150	150	150	150	150	150	-
School Board - Salaries Board Secretary	300	-	300	-	-	-	-
School Board - FICA	459	662	650	662	471	470	-
VT Child Care Contribution	-	-	-	26	27	27	-
School Board - Legal	354	2,550	300	-	300	900	600
School Board - Auditor	10,000	10,000	10,000	10,500	10,000	12,000	2,000
School Board - Advertising	855	284	500	848	500	1,000	500
School Board - Printing	4,300	3,257	4,000	4,095	4,000	4,500	500
School Board - Supplies	2,500	858	2,000	913	2,000	2,000	-
School Board - Dues & Fees	5,500	4,091	4,000	4,827	3,500	6,400	2,900
School Board- Deficit Coverage	-	-	104,000	-	470,922	136,083	(334,839)
School Board Contingency Expense	-	-	-	-	-	250,000	250,000
School Board Total	30,418	30,351	131,900	28,021	497,870	419,531	(78,339)
Schoolwide - Copy Paper/Laminating Supplies	5,000	5,784	5,000	3,702	5,000	-	(5,000)
Schoolwide Supplies Total	5,000	5,784	5,000	3,702	5,000	-	(5,000)
Treasurer - Salaries-School Treasurer	2,500	-	2,500	2,500	2,500	2,500	-
Treasurer - FICA Taxes	191	-	191	-	191	191	-
Treasurer - VT Child Care Contribution	-	-	-	-	11	11	-
Treasurer - Fees & Charges	107	180	-	-	-	-	-
Treasurer - Tax Anticipation Loan Interest	1,000	10,809	1,000	36,105	1,000	50,000	49,000
Treasurer Total	3,798	10,989	3,691	38,605	3,702	52,702	49,000
Principal's Office-Salaries Principal	120,200	120,200	123,806	123,806	129,996	131,234	1,238
Principal's Office-Salaries Mentor Serv	-	5,625	3,000	3,750	3,000	-	(3,000)
Principals Office-Salaries Leadership	-	-	-	3,780	-	-	-
Principal's Office-Salaries Support Staff	63,086	61,053	55,791	65,654	63,099	98,997	35,897
Principal's Office-Health Insurance	44,286	42,461	49,131	51,038	55,177	94,095	38,918
Principal's Office-HRA	10,600	6,560	8,400	3,280	8,400	12,800	4,400
Principal's Office-F.I.C.A.	14,021	13,479	13,739	14,130	15,001	17,613	2,611
VT Child Care Contribution	-	-	-	764	863	1,013	150
Principal's Office-Life Insurance	216	460	131	460	392	458	65
Principal's Office-Dental Reimbursement	739	859	400	859	865	1,068	203
Principal's Office-Disability Insurance	540	443	406	411	436	520	84
Principal's Office-Course Payment	1,500	1,195	-	725	-	-	-
Principal's Office-Mentor Purchased Services	1,200	-	1,000	-	-	2,500	2,500
Principal's Office-Supplies	5,650	3,024	4,000	2,456	2,000	3,000	1,000

**FY27 General Fund
Proposed Budget**

Description	FY24 Budget	FY24 Actuals	FY25 Budget	FY25 Actuals	FY26 Budget	FY27 Proposed Budget	FY26 - FY27 Budget Variance
Principal's Office-Copy Paper/Lam Sup	-	-	-	760	-	2,000	2,000
Principal's Office - Family Engagement	-	-	-	-	-	2,000	2,000
Principal's Office - Software	-	-	-	-	-	3,500	3,500
Principal's Office-Dues and Fees	1,230	2,592	1,600	1,737	1,600	2,000	400
Principal's Office Total	263,268	257,952	261,404	273,611	280,831	372,797	91,967
School Admin - Computer/Copier Lease	6,000	8,548	6,000	7,592	6,000	8,200	2,200
School Admin - Telephone	13,000	11,700	14,000	11,941	14,000	15,000	1,000
School Admin - Postage	2,000	2,306	2,000	2,462	2,000	3,000	1,000
School Admin - Copier Paper/Supplies	-	-	-	607	-	5,000	5,000
School Admin - Dues & Fees	1,000	-	1,000	-	1,000	1,000	-
School Admin Total	22,000	22,554	23,000	22,602	23,000	32,200	9,200
Facilities - Salaries - Manager	51,404	58,028	69,692	75,899	80,075	80,075	-
Facilities - Salaries - Custodian	68,739	87,540	89,659	108,883	96,808	96,808	-
Facilities - Salaries - Substitutes	-	4,205	3,000	6,648	5,000	-	(5,000)
Facilities - Uniform Stipend	600	1,650	-	1,650	1,950	1,650	(300)
Facilities - Health Buyout	-	-	-	-	-	500	500
Facilities - Health Insurance	19,441	765	-	33,131	34,419	36,507	2,088
Facilities - HRA	6,600	1,804	-	2,706	6,600	6,600	-
Facilities - F.I.C.A.	9,191	11,568	12,190	14,165	14,061	13,696	(365)
VT Child Care Contribution	-	-	-	816	809	788	(21)
Facilities - Life Insurance	216	162	196	212	196	196	-
Facilities - Dental Reimbursem	859	17	342	226	215	209	(6)
Facilities - Disability Insurance	363	262	360	361	400	400	-
Facilities - Purchased Services	-	-	-	3,722	3,000	-	(3,000)
Facilities - Snow Removal	10,000	11,956	10,000	12,673	10,000	13,700	3,700
Facilities - Grounds Maintenance	9,000	6,700	8,000	7,715	8,000	8,500	500
Facilities - Trash Removal	13,000	18,149	14,000	17,921	14,000	18,000	4,000
Facilities - Repairs and Maintenance	27,655	46,575	27,700	27,506	31,000	50,500	19,500
Facilities - Rentals	-	217	100	3,227	1,500	3,500	2,000
Facilities - Property Insurance	21,000	38,774	40,000	48,005	59,000	69,000	10,000
Facilities - Supplies	16,000	34,600	20,000	35,485	35,000	40,000	5,000
Facilities - Electricity	40,000	57,169	40,000	60,325	40,000	70,000	30,000
Facilities - Propane	-	-	-	-	-	3,500	3,500
Facilities - Heating Oil	45,000	46,099	45,000	50,803	35,000	5,000	(30,000)
Facilities - Gasoline/Diesel Fuel	500	-	500	-	500	500	-
Facilities - Wood Pellets/Chips	-	7,841	10,000	-	-	33,700	33,700
Facilities - Furniture Replacement	21,521	-	-	660	-	10,000	10,000
Facilities - Dues and Fees	-	8,447	10,000	280	5,000	-	(5,000)
Facilities Total	361,089	442,531	400,739	513,017	482,532	563,328	80,796
Transportation - Driver Salaries	-	-	-	-	-	-	-
Transportation - Driver FICA	-	-	-	-	-	-	-
Transportation - Driver Vt Child Care Contrib	-	-	-	-	-	-	-
Transportation - Fuel Surcharge	-	12,266	3,000	8,866	5,000	-	(5,000)
Transportation - Other Sources	-	-	-	336	-	-	-
Transportation - Gasoline	1,000	437	-	298	-	-	-
Transportation - Field Trips	3,000	-	-	3,255	2,000	3,000	1,000
Transpotation Total	4,000	12,703	3,000	12,755	7,000	3,000	(4,000)
Arts- OESU Assessment	2,262	2,262	1,147	1,147	-	-	-
Ropes- OESU Assessment	836	836	1,718	1,718	-	517	517
EEE- OESU Assessment	64,291	64,291	94,313	94,313	67,045	76,063	9,018
Central Office- OESU Assessment	201,222	201,222	270,294	270,294	383,479	394,732	11,253
SPED- OESU Assessment	418,155	418,155	538,205	538,205	405,418	699,992	294,574
Technology- Director OESU Assessment	19,993	19,993	17,931	17,931	-	-	-
Transportation- OESU Assessment	237,934	226,936	237,934	233,126	250,957	265,653	14,696
SU Assessment Total	944,693	933,695	1,161,543	1,156,735	1,106,899	1,436,957	330,058
Grand Total	6,857,029	7,053,594	7,658,503	7,897,783	8,848,232	9,815,443	967,211

FY27 OESU Assessments

Central Administration Assessment			
	Fall Census	Fall Census	FY2027
	FY26 ENROLLMENT	FY26 ENR %	OESU ASSESSMENT
Bradford/OUUSD EE-6	231	14.38%	\$ 349,361
Newbury/OUUSD EE -6	102	6.35%	\$ 154,263
Oxbow/OUUSD 7-12	329	20.48%	\$ 497,575
RBCTC/OUUSD - 6 semester avg FTE	91.67	5.71%	\$ 138,640
Thetford EE-6	204	12.70%	\$ 308,527
WRVS EE-8	261	16.24%	\$ 394,732
BMU EE-12	388	24.15%	\$ 586,805
Amount Billed	1,606.67	100.00%	\$ 2,429,904
Transportation- Home to School			
			FY2027
	FY26 + 10% (Contract)	FY27 %	OESU ASSESSMENT
Bradford/OUUSD	\$ 80,333.67	8.38%	\$ 80,334
Newbury/OUUSD	\$ 120,500.50	12.58%	\$ 120,501
Oxbow/OUUSD	\$ 301,251.26	31.44%	\$ 301,251
Thetford	\$ 190,373.26	19.87%	\$ 190,373
WRVS	\$ 265,653.30	27.73%	\$ 265,653
BMU	\$ -	0.00%	\$ -
Amount Billed	\$ 958,111.99	100.00%	\$ 958,112
Ropes Course Assessment			
	Fall Census	Fall Census	FY2027
	FY26 ENROLLMENT	FY26 ENR %	OESU ASSESSMENT
Bradford/OUUSD EE-6	231	15.25%	\$ 457
Newbury/OUUSD EE -6	102	6.73%	\$ 202
Oxbow/OUUSD 7-12	329	21.72%	\$ 651
Thetford EE-6	204	13.47%	\$ 404
WRVS EE-8	261	17.23%	\$ 517
BMU EE-12	388	25.61%	\$ 768
Amount Billed	1,515	100.00%	\$ 3,000
EEE/ECP-Assessment			
	Fall Census	Fall Census	FY2027
	FY26 ENR. (EE-6 ONLY)	FY26 ENR %	OESU ASSESSMENT
Bradford/OUUSD	231	23.96%	\$ 82,880
Newbury/OUUSD	102	10.58%	\$ 36,596
Oxbow/OUUSD	0	0.00%	\$ -
Thetford EE-6	204	21.16%	\$ 73,193
WRVS EE-6	212	21.99%	\$ 76,063
BMU EE-6	215	22.30%	\$ 77,139
Amount Billed	964	100.00%	\$ 345,871
ELL Teacher Assessment			
1 Teacher			FY2027
	Fall Census	Fall Census	OESU ASSESSMENT
	FY26 ENROLLMENT	FY26 ENR %	
Bradford/OUUSD	231	15.25%	\$ 16,925
Newbury/OUUSD	102	6.73%	\$ 7,473
Oxbow/OUUSD	329	21.72%	\$ 24,106
Thetford PK-6	204	13.47%	\$ 14,947
WRVS PK-8	261	17.23%	\$ 19,123
BMU PK-12	388	25.61%	\$ 28,428
Amount Billed	1515	100.00%	\$ 111,003

FY27 OESU Assessment Comparison

ORANGE EAST SUPERVISORY UNION ASSESSMENT COMPARISON 2027-2026										
		Central Office	Transportation	EEE/ECP	ELL Teacher	Ropes	K-12 Special Ed	DISTRICT TOTALS	\$Change	%Change
2027	Bradford	349,361	80,334	82,880	16,925	457	367,529	897,486	176,160	24.42%
2026	Bradford	315,052	109,546	68,915	14,950	0	212,863	721,326		
2027	Newbury	154,263	120,501	36,596	7,473	202	193,454	512,489	123,441	31.73%
2026	Newbury	161,090	73,031	35,238	7,645	0	112,043	389,048		
2027	Oxbow	497,575	301,251	0	24,106	651	572,684	1,396,267	294,967	26.78%
2026	Oxbow	473,290	273,865	0	22,461	0	331,684	1,101,300		
2027	RBCTC	138,640	0	0	0	0	0	138,640	12,491	9.90%
2026	RBCTC	126,149	0	0	0	0	0	126,149		
2027	Thetford	308,527	190,373	73,193	14,947	404	658,715	1,246,159	343,677	38.08%
2026	Thetford	275,136	173,067	60,184	12,584	0	381,511	902,482		
2027	WRVS	394,732	265,653	76,063	19,123	517	699,992	1,456,080	341,045	30.59%
2026	WRVS	383,479	241,503	67,045	17,590	0	405,418	1,115,035		
2027	BMU	586,805	0	77,139	28,428	768	689,131	1,382,271	300,159	27.74%
2026	BMU	584,485	0	71,099	27,400	0	399,127	1,082,112		
2027	ALL DISTRICTS	2,429,903	958,112	345,871	111,002	2,999	3,181,505	7,029,392	1,591,942	29.28%
2026	ALL DISTRICTS	2,318,681	871,011	302,481	102,630	0	1,842,646	5,437,450		

FY27 Special Education Costs & Reimbursements

SPECIAL EDUCATION COSTS & REIMBURSEMENTS- FY27							
	K-6 Bradford OUUSD	K-6 Newbury OUUSD	7-12 Oxbow OUUSD	K-12 Thetford	K-12 WRVS	K-12 BMU	Total
2024 ADM FY2027 Budget (USING 2024 ADM #'S)	188.14	99.03	293.16	337.20	358.33	352.77	1,628.63
Percent of Total Pupils SU Wide	11.55%	6.08%	18.00%	20.70%	22.00%	21.66%	1.00
	\$ 1,157,487	\$ 609,259	\$ 1,803,598	\$ 2,074,543	\$ 2,204,541	\$ 2,170,334	\$ 10,019,762
Total Service Plan Costs-Includes IDEA B Grant & Teacher Adj	\$ 1,157,487	\$ 609,259	\$ 1,803,598	\$ 2,074,543	\$ 2,204,541	\$ 2,170,334	\$ 10,019,762
BLOCK GRANT FY2027 by ADM	\$ (481,425)	\$ (253,404)	\$ (750,157)	\$ (862,849)	\$ (916,918)	\$ (902,691)	\$ (4,167,443)
Extraordinary & State Placed Costs Reimbursed- by ADM	\$ (291,205)	\$ (153,280)	\$ (453,757)	\$ (521,922)	\$ (554,628)	\$ (546,022)	\$ (2,520,814)
TES & WRVS Reimbursement for Para Costs from TA - by ADM	\$ (17,328)	\$ (9,121)	\$ (27,001)	\$ (31,057)	\$ (33,003)	\$ (32,491)	\$ (150,000)
Total Service Plan Reimbursements	\$ (789,958)	\$ (415,805)	\$ (1,230,914)	\$ (1,415,828)	\$ (1,504,548)	\$ (1,481,203)	\$ (6,838,257)
(Surplus) or Deficit from FY2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SU Net Costs to be assessed to schools by ADM FY2027	\$ 367,529	\$ 193,454	\$ 572,684	\$ 658,715	\$ 699,992	\$ 689,131	\$ 3,181,505
SU Net Costs assessed to schools by ADM FY2026	\$ 212,863	\$ 112,043	\$ 331,684	\$ 381,511	\$ 405,418	\$ 399,127	\$ 1,842,647
DOLLAR INCREASE TO DISTRICTS FY2027	\$ 154,665	\$ 81,410	\$ 241,000	\$ 277,204	\$ 294,575	\$ 290,004	\$ 1,338,858
PERCENTAGE INCREASE OVER 2026	42%	42%	42%	42%	42%	42%	

Three Year Comparison

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

**ESTIMATES
ONLY**

[illegible]

Estimated Tax Worksheet

Waits River Valley SD Proposed Budget	Corinth		Topsham			
	Adopted		Adopted		Proposed	
	Budget		Budget		Budget	
	2025-2026		2025-2026		2026-2027	
Estimated Education Spending						
Estimated General Fund Expenditures	\$8,377,310	\$8,377,310	\$9,679,360	\$9,679,360		
Estimated Grant Expenses	376,904	376,904	249,800	249,800		
Pay Down of Deficit	470,922	470,922	136,083	136,083		
Total Estimated Expenditures	\$9,225,136	\$9,225,136	\$10,065,244	\$10,065,244	\$840,108	9.11%
Less Anticipated Receipts						
State and Local Revenues for General Fund	(\$154,000)	(\$154,000)	(\$156,000)	(\$156,000)		
Grant Revenues	(376,904)	(376,904)	(249,800)	(249,800)		
Prior Year General Fund Balance	0	0	0	0		
Total Estimated Receipts	(\$530,904)	(\$530,904)	(\$405,800)	(\$405,800)	(\$125,104)	-23.56%
Estimated Education Spending	\$8,694,232	\$8,694,232	\$9,659,444	\$9,659,444	\$965,212	11.10%
Equalized Pupils/LTWADM	787.19	787.19	774.25	774.25		
Estimated Education Spending per Equalized Pupil	\$11,044.64	\$11,044.64	\$12,475.87	\$12,475.87		
Cost Containment Threshold (Previously Excess Spending)	\$15,926.00	\$15,926.00	\$16,470.00	\$16,470.00		
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	
Total Estimated Education Spending Per Pupil	\$11,045	\$11,045	\$12,475.87	\$12,475.87	\$ 1,431	12.96%
Homestead Property Yield	8,596.00	8,596.00	8,849.00	8,849.00		
District Spending Adjustment Percentage	128.486%	128.486%	140.986%	140.986%		
Base Homestead Equalized Tax Rate	\$1.00	\$1.00	\$1.00	\$1.00		
Estimated Homestead Tax Rate, Equalized	\$1.2849	\$1.2849	\$1.4099	\$1.4099		
% Pupils PK-12	100.00%	100.00%	100.00%	100.00%		
Equalized Tax Rate	\$1.2849	\$1.2849	\$1.4099	\$1.4099		
Other Components	\$0.0000	\$0.0000	\$0.0000	\$0.0000		
Total Eq Homestead Tax Rates	\$1.2849	\$1.2849	\$1.4099	\$1.4099		
Common Level of Appraisal	98.07%	93.91%	91.71%	88.50%		
Estimated Local Homestead Tax Rate	\$1.3101	\$1.3682	\$1.5373	\$1.5931		
			\$0.2272	\$0.2249	\$ change in tax rates	
			17.34%	16.44%	% change in tax rates	
Base Non-Residential Equalized Tax Rate	\$1.7030	\$1.7030	\$1.7850	\$1.7850		
Estimated Non-Residential Tax Rate	\$1.7365	\$1.8134	\$1.9464	\$2.0169		

WRVS Additional Cost per Property Value Dollars

		Corinth		Change in Tax Bill
Property	2025-2026	2026-2027		
Values	1.3101	1.5373		
100,000	1,310.14	1,537.30		227.16
150,000	1,965.22	2,305.96		340.74
200,000	2,620.29	3,074.61		454.32
250,000	3,275.36	3,843.26		567.90
300,000	3,930.43	4,611.91		681.48

		Topsham		Change in Tax Bill
Property	2025-2026	2026-2027		
Values	1.3682	1.5931		
100,000	1,368.18	1,593.06		224.88
150,000	2,052.27	2,389.60		337.33
200,000	2,736.36	3,186.13		449.77
250,000	3,420.45	3,982.66		562.21
300,000	4,104.54	4,779.19		674.65

State Tax Calculation Explanation

STEP ONE: We begin our 2026-2027 calculations with the GENERAL FUND BUDGET OF \$9,679,360. Add the SPECIAL GRANT EXPENDITURES BUDGET of \$249,800, along with one-third of the GENERAL FUND BALANCE deficit of \$136,083 for total expenditures of \$10,065,244.

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 \$9,659,444. 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 774.25. We then must take the EDUCATION SPENDING figure \$9,659,444 and divide it by the EQUALIZED PUPIL COUNT to reach our EDUCATION SPENDING PER EQUALIZED PUPIL amount of \$12,475.87.

STEP FOUR: The EXCESS SPENDING THRESHOLD provided by the State is \$16,470. 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 there is no penalty.

STEP FIVE: We then divide the EDUCATION SPENDING PER EQUALIZED PUPIL of \$12,475.87 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 2026-2027 is estimated to be \$8,849. When we do this equation, we get the DISTRICT SPENDING ADJUSTMENT of 140.986%.

STEP SIX: The DISTRICT SPENDING ADJUSTMENT is 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 ($1.00 \times 140.986\%$) to determine the EQUALIZED HOMESTEAD RATE of \$1.4099.

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 91.71% - that is, the State estimates that the town's taxable property is undervalued by 8.29%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA, we reach the ACTUAL HOMESTEAD RATE of \$1.5373 per \$100 (or, \$1,537.30 for a \$100,000 homestead). Topsham's CLA is 88.50%. The State estimates that the town's taxable property is undervalued by 11.50%. When we divide the EQUALIZED HOMESTEAD RATE by the CLA we reach the ACTUAL HOMESTEAD RATE of \$1.5931 per \$100 (or, \$1,593.06 for a \$100,000 homestead).

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

WRVS High School Tuition & Enrollment

	2025-2026 Actual		2026-2027 Forecast	
High School	Number of Students Enrolled	Tuition	Number of Students to Date	Tuition
Oxbow High School	39	17,000.00	30	20,400.00
Thetford Academy	59	25,060.00	60	25,975.00
Spaulding High School	1	19,500.00	1	19,500.00
Blue Mountain Union	9	17,000.00	7	20,400.00
St. Johnsbury Academy	4	24,600.00	4	25,635.00
Union 32	5	24,728.00	4	23,351.00
Mid VT Christian	1	18,000.00	0	None Attending
Montpelier Roxbury	2	18,500.00	1	21,500.00
Pacem	2	16,170.00	2	16,171.00
Burke Mtn Academy	1	20,910.00	0	None Attending
Hartford High School	1	23,000.00	0	None Attending
Rivendell Acedemy	1	20,500.00	1	20,500.00
Hanover High School	1	23,000.00	1	26,061.00
Randolph High School	1	27,412.00	0	None Attending
Kroka Expedition	1	20,910.00	0	None Attending
State Announced Tuition		20,910.00		22,603.00
	Total 128		Total 111	

YEAR	PK	K	1st	2nd	3rd	4th	5th	6th	7th	8th	PK-8	9-12	Total
25/26	20	30	22	34	29	24	27	26	28	19	259	128	387
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



WAITS RIVER VALLEY SCHOOL 2026-2027 CALENDAR

■ Staff In-Service / No School for Students

■ No School

■ Early Release for Students

JULY '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	

JANUARY '27						
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 | Holiday Break

15th | Staff In-Service (No School)

18th | Holiday

18 Student Days (94)

19th- 25th | Staff In-Service Days (No School)

■ 26th | First Day of School

AUGUST '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					

4 Student Days (4)

FEBRUARY '27						
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						

3rd - | Early Release

22nd- 26th | Winter Break

15 Student Days (109)

4th | Early Release

7th | Holiday

30th | Early Release

SEPTEMBER '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			

21 Student Days (25)

MARCH '27						
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 | Winter Break

24th | Early Release

21 Student Days (130)

9th | Staff In-Service (No School)

12th | Holiday

OCTOBER '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

20 Student Days (45)

APRIL '27						
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	

15th | Early Release

16th | Staff In-Service (No School)

19th- 23rd | Spring Break

16 Student Days (146)

5th | Early Release

6th | Staff In-Service (No School)

25th-27th | Thanksgiving Break

NOVEMBER '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					

17 Student Days (62)

MAY '27						
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					

12th | Early Release

31st | Holiday

20 Student Days (166)

9th | Early Release

21st-31st | Holiday Break

DECEMBER '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		

14 Student Days (76)

JUNE '27						
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			

15th | Anticipated Last Day Early Release

16th | Staff In-Service (No School)

11 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. 4
E. CORINTH, VT 05040

Please bring this report with you to the School District Annual Meeting on Monday, May 4, 2026, at 6:30 P.M..