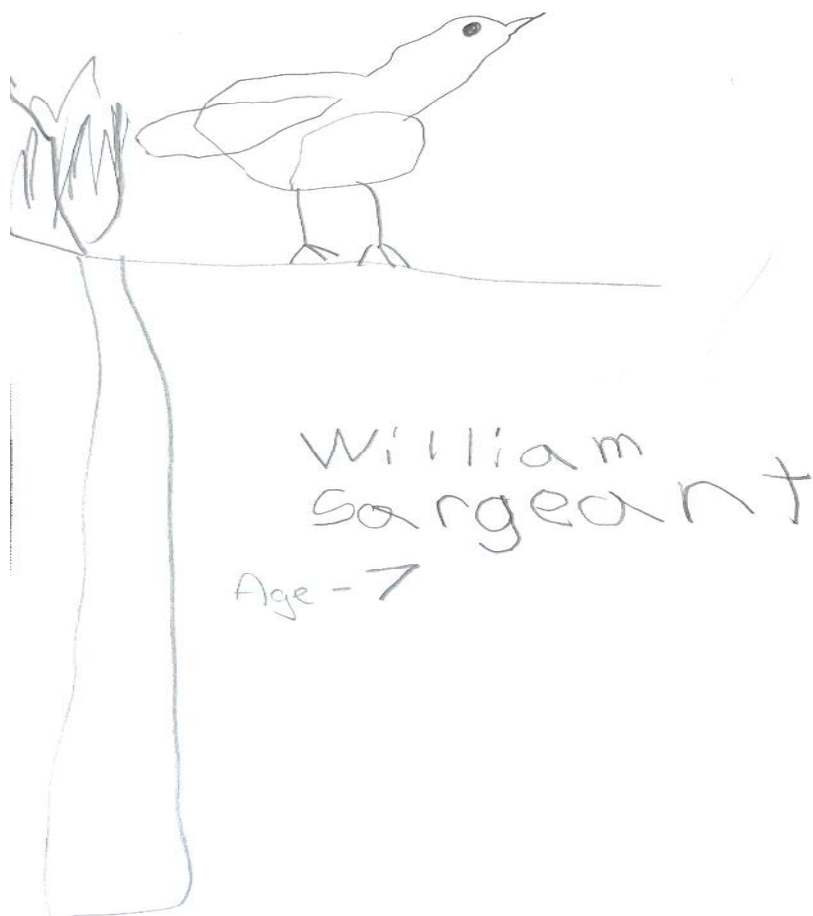


GRANVILLE HANCOCK UNIFIED DISTRICT
BUDGET REPORT FOR FISCAL YEAR 2024-2025



COVER ART BY WILLIAM SARGEANT, AGE 7

SCHOOL DISTRICT ANNUAL MEETING
TUESDAY, MAY 14, 2024 AT 6:00 PM
GRANVILLE TOWN HALL



Jamie Kinnarney, Superintendent of Schools
 Anda Adams, Chief Academic Officer of MTSS 461 Waterman Road, Royalton VT 05068
 Annette Rhoades, Director of Special Services Phone: 802-763-8840 Fax: 802-763-3235
 Tara Weatherell, Business Manager www.wrvsu.org
 Raymond Ballou, Director of Technology and Communications

Act 127 Student Weight Changes:

OLD Weights		NEW Weights	
preK	0.46	preK	-0.54
Elementary K-6	1.00	Elementary K-5	0
Secondary 7-12	1.13	Middle 6-8	0.36
Poverty	0.25	Secondary 9-12	0.39
Multilingual Learners	0.20	Poverty	1.03
		Multilingual Learners <i>known as ELL in the law</i>	2.49
		Sparsity <36 pop/sq mile	0.15
		Sparsity 36<pop/sq mile	0.12
		Sparsity 55<pop/sq mile	0.07
		Small School <55 pop/sq mile, enrollment <100 students	0.21
		Small School <55 pop/sq mile, enrollment >100, <250	0.07

* effective July, 2024 (FY 25)

The budget development process always works with several assumptions; the following is a snapshot of what the Board has control over:

In our control			
General Budget \$ <i>* 80% of this number is made up of salary and benefits for our employees.</i>	+	Capital Plan \$	= Total Budget \$
Total Budget \$	-	Non-Tax Revenues \$	= Education Spending \$
Education Spending \$	+	Long Term Weighted Average Daily Membership (LTW ADM) (Equalized Pupils) #	= Education Spending Per Long Term Weighted Average Daily Membership (Equalized Pupil) \$ <i>* needs to be below 10% through FY 29 (Act 127)</i>
Education Spending Per Long Term Weighted Average Daily Membership \$	+	Property Dollar Yield \$ <i>* Determined by the Tax Commissioner. The anticipated dollar yield is shared with school districts on December 1st but not set into law until May by the legislature.</i>	= Equalized Residential Tax Rate \$ <i>* capped at a 5% increase through FY 29 (Act 127)</i>
Equalized Residential Tax Rate \$	-	Merger Incentive \$ <i>* \$0 - FY 22 last year.</i>	= Adjusted Equalized Residential Tax Rate \$
Adjusted Equalized Residential Tax Rate \$	+	Common Level of Appraisal (CLA) % <i>* These numbers generally come to school districts in early January. We do have good assumptions for CLA based on last year's numbers.</i>	= Residential Tax Rate w/ CLA \$
Out of our control			

Updates to Act 127 from H.850 include:

- Provision to provide 5% equalized tax cap was removed
- Districts that lost Tax Capacity due to Act 127 were provided with 1 cent decrease on tax rate for each percentage of capacity lost
- Granville Hancock Unified District received a 1 cent deduction as part of the transition formula due to 1% decrease in pupil share based on Act 127 weights.

GRANVILLE HANCOCK UNIFIED SCHOOL DISTRICT

ANNUAL MEETING WARNING

The legal voters of the Granville Hancock Unified School District, consisting of the towns of Granville and Hancock, are hereby notified and warned to meet at the **Granville Town Hall on May 14, 2024 at 6:00 PM** to consider and act upon the following articles (1-11)

To be acted upon on May 14, 2024:

- Article 1: To elect a moderator who shall assume office immediately and serve a one-year term or until the election and qualification of a successor.
- Article 2: To elect a School District Clerk who shall assume office immediately and serve a one-year term or until the election and qualification of a successor
- Article 3: To elect a School District Treasurer who shall assume office immediately and serve a one-year term or until the election and qualification of a successor.
- Article 4: To fix the salaries of the School District Officers in the amount of \$1,000 each for the 2024-2025 school year.
- Article 5: To fix the salary of the School District Treasurer in the amount of \$3,200 for the 2024-2025 school year.
- Article 6: To hear and act upon the reports of the School District directors and officers.
- Article 7: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2024 through June 30, 2025 per 16 V.S.A. §562(9).
- Article 8: Shall the voters of the school district approve the school board to expend \$1,995,019 which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$11,941.25 per equalized pupil.
- Article 9: To elect Directors to the Granville-Hancock Unified School District as follows:
- | | |
|-----------|---------------------------------------|
| Granville | 1 Director for a three (3) year term. |
| Hancock | 1 Director for a three (3) year term; |

Article 10: To transact any other business which may legally come before this meeting.

Article 11: To adjourn the meeting

The legal voters of the Granville Hancock Unified School District are further notified that voter qualification and registration relative to said meeting shall be as provided in Section 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

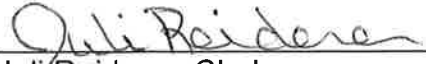
Dated this 1st day of April 2024 in Hancock, Vermont.


Board of School Directors



Stacey Peters, Chair
Term Expires 2024


Tammi Beattie, Vice Chair
Term Expires 2025

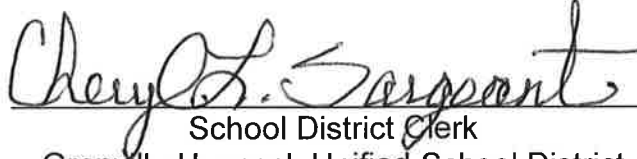

Samantha Sheehan, Member
Term Expires 2026


Juli Reiderer, Clerk
Term Expires 2026


Siobhan Neale, Member
Term Expires 2024


Sara Deering, Member
Term Expires 2025

Received for recording this 1st day of April 2024.


School District Clerk
Granville Hancock Unified School District

Granville Hancock Unified School District
APPROVED Annual Meeting Minutes
May 9, 2023 6pm
Hancock Town Hall

- Call to order @6:02pm
 - By Scott Gillette, moderator
- Article 1
 - Nomination for Scott Gillette, seconded
 - No objection, no discussion
 - Scott Gillette elected moderator for one year term
- Article 2
 - Nomination for Cheryl Sargent, seconded
 - No objection, no discussion
 - Cheryl Sargent elected School District Clerk for one year term
- Article 3 - School District Treasurer
 - Nomination for Jody Jesso, seconded
 - No objection, no discussion
 - Jody Jesso elected School District Treasurer for one year term
- Article 4 -
 - Motion to accept; seconded
 - No discussion, no objection
 - Motion carries
- Article 5 - Fix salary for Treasurer
 - Motion to accept; seconded
 - No discussion, no objection
 - Motion carries
- Article 6 -
 - Motion to hear and act upon reports, seconded
 - Samantha Sheehan motions to allow Jamie Kinnarney and Tara Weatherell to speak and answer questions from the public; seconded
 - Motion carries for Tara and Jamie to speak
 - Samantha shared highlights from the board report
 - Questions from the public regarding the location of monthly meetings (alternating Granville Town Hall and Hancock Town Clerk offices) and whether the state will be picking up/taking over the reappraisal process (nothing decided yet)
 - Jamie shared information about the work that WRVSU is doing in areas like instructional approach, revision to curriculum, strategic plan, visibility within communities, building upgrades; no questions from the public
 - Tara described the budget and how this budget is determined, how surplus can be (and has been) used
 - Question - did the state meet final yield on time? Tara-yes
- Article 7

- Motion; seconded
 - No discussion, no objections
 - Motion carries
- Article 8
 - Motion; seconded
 - No discussion, no objections
 - One vote for article 8. The School Board is authorized to expend \$1,826,744, the amount the Board has determined to be necessary for the ensuing fiscal year
- Article 9
 - Granville - Jenni's seat
 - Nomination for Jenni Cavanaugh; Jenni declines her nomination
 - Nomination for Kira Sargent
 - Nomination for Juli Reiderer
 - With 2 nomination, motion to close nominations and move for paper ballot
 - Ballot results in 6 votes for Juli Reiderer, 3 votes for Kira Sargent
 - Hancock - Samantha's seat
 - Nomination for Samantha Sheehan
 - No further nominations; no discussion or objection
 - Samantha Sheehan is elected by voice vote
- Article 10
 - Motion; second
 - Question - if this article does not pass, would it impact the budget? It would not impact the amount of the budget but if there was a significant increase in unexpected expenses (for example, bill back from tuitioned schools or students move into the district); if do not approve surplus it would just remain in the general fund surplus along with the rest of the \$293,978
 - by show of hands article 10 carries
- Motion to adjourn, seconded
 - Meeting adjourned at 6:50pm

Granville Hancock Unified District School Directors Report

May 14, 2024

Dear voters of Granville and Hancock,

We had intended to send our routine update to fill you in on the regular activities of the board, but the issue that has been most pressing for us, and which is likely to be at the top of your minds, is our budget.

If you've been following the news out of Montpelier, this may come as no surprise to you, but for those who haven't, changes to the way the state calculates school funding have dramatic effects on the tax rate we're putting forward for your vote on May 14.

The budget we're asking for you to vote on is a total of \$1,995,019, a 9.21% increase in spending from last year. This reflects a projected 39.58% property tax increase in Granville, and an increase of 38.04% in Hancock. We know these numbers will likely be difficult to absorb. Here's how we got here.

You may have read about a law called Act 127; it was signed into law in 2022 and takes effect July 1, 2024. Act 127 adjusts school funding formulas throughout Vermont, and changes the way the education tax rate is set in towns. WRVSU Superintendent Kinnarney has prepared a helpful fact sheet that outlines the [specific provisions of the bill](#).

The new funding formula is further complicated by the Common Level of Appraisal (CLA). The CLA in Hancock is 66.3%, with Granville at 66.84%. This means that recent real estate transactions in both towns have resulted in sales of homes for far more than their grand list value. And because our grand list is so small, a few real estate transactions have a volatile effect. The CLA is a multiplier, and this low percentage has adverse effects on our tax rate.

Finally, as you may know, Vermont received an influx of federal funding during the Covid crisis, which our district returned to our taxpayers in the form of a reduction in tax rates over the previous several years. Here's a table showing this trajectory since 2021, where you can see that Granville's proposed tax rate is actually lower than it was in 2021, and Hancock's is much closer to the 2021 level.

	2021	2022	2023	2024	2025
Granville homestead rate	1.8501	1.7837	1.4681	1.2973	1.8108
Hancock homestead rate	1.7046	1.6256	1.2451	1.3225	1.8256

Also in the past couple of years, we have set aside \$257,000 for a Tuition Reserve Fund, to cover any tuition shortage. Our budget proposes to use half of that fund, or \$128,500, as offsetting revenue.

In Hancock and Granville, which do not operate schools, our budget is set based on the actual costs of tuitioning children to schools in neighboring towns. This means that when newly calculated funding numbers come from the state, we have no staff to cut, no programming to consolidate, and no buildings to shutter, in order to lessen the burden on taxpayers.

As always, you can join our regular board meetings on the first Monday of every month. We alternate physical meeting locations between the Hancock and Granville town offices, and also offer participation via Google Meet. Meetings are warned in the Herald and in the town offices as well as on the WRVSU website. You can also contact chair Stacey Peters for future meeting agendas.

We're sure you'll come to our May 14 annual meeting with questions — if you send those questions ahead of the meeting, we'll do our best to be prepared with answers.

Lastly, we're grateful for the support and diligence of the staff of the White River Valley Supervisory Union, particularly Business Manager Tara Weatherell for her diligent and clear budget preparation, the technology team of Ray Ballou and Parker Audsley for allowing us continued hybrid meeting access, and superintendent Kinnarney for his strong advocacy for the smallest district in the union. And we're grateful for the taxpayers and families of our towns as we continue to fight for the best educational opportunities for our district's schoolchildren.

Respectfully Submitted

Granville-Hancock Unified District School Board

Sara Deering, Stacey Peters, Samantha Sheehan, Hancock

Tammi Beattie, Siobhan Neale, Juli Reiderer, Granville

Jamie Kinnarney, Superintendent of Schools
Anda Adams, Chief Academic Officer of MTSS
Annette Rhoades, Director of Special Services
Tara Weatherell, Business Manager
Raymond Ballou, Director of Technology and Communications



wrvsu.org

461 Waterman Road, Royalton, VT 05068
Phone: 802-763-8840 Fax: 802-763-3235

2023-24 Annual Superintendent and CAO Report

To the Communities of Granville and Hancock:

We want to begin by once again thanking the communities of Granville and Hancock for their continued support and commitment to all of the students of the towns of Granville/Hancock. The WRVSU Schools have worked diligently to ensure great teaching and learning for every student in every classroom every day. New research-backed curricular materials paired with intentional planning and high-quality instructional approaches have led to increased academic and social-emotional growth. Educators meet regularly to help ensure that students have the right support to make progress toward and meet grade-level expectations. Additionally, our schools have committed to expanding learning opportunities for all students through robust outdoor education and personalized learning to engage students in exploring concepts through integrated, hands-on, and real-world applications. This commitment to student-centered learning and growth aligns with our Supervisory Union's work to develop K-12 content area proficiencies and a WRVSU Portrait of Learner that clearly outlines our collective vision for what our students should know and be able to do as they attend our schools.

We started the process of thoughtfully developing the 2024-2025 (FY25) budget beginning in late October with a focus on trying to navigate a new funding formula due to the implementation of Act 127 and the recently adopted H850. The Board has been incredibly thoughtful throughout the process and the Board adopted budget represents a 9.21% increase to the expenditure budget from FY24 to FY25, or \$168,245. The Board has also used \$128,500 of your tuition reserve fund as an offsetting revenue in an attempt to decrease the tax impact due to significant drops in your Common Level of Appraisal and a significant drop in the end fund Yield.

This year's projected finalized tax rate has been in a state of flux due to the significant changes that occurred via Act 127 and now the recently enacted H850. Granville/Hancock district lost 1% tax capacity due to the change in the pupil weights provided via Act 127, and therefore have been provided a 1 cent transitional discount due to the provisions provided via H850. Therefore, your equalized tax rate prior to the Common Level of Appraisal is 1.2104. This represents an increase of .1270 cents prior to accounting for your significant drops to the CLAs in both towns.

We want to remind all of you that the Common Level of Appraisal (CLA) dropped significantly in Granville by 16.67% and in Hancock by 15.62% this year. That drop in the CLAs equates to .3865 cents of the estimated .5135 increase of your finalized tax rate in Granville and .3761 cents of the estimated .5031 in Hancock. I want to be very clear, you would all be realizing an increase of .1270 cents on your estimated finalized tax rates if it wasn't for such significant drops to the CLA in each town. A reminder that the CLA is completely out of our local control or jurisdiction. That drop is due to properties in Granville and Hancock selling at a higher resale value than they've been assessed at over the past couple of years (or since the pandemic).

In closing, we would like to thank you all for supporting your students.

With great appreciation and optimism,
Jamie Kinnarney
Superintendent of Schools
White River Valley Supervisory Union

Anda Adams
Chief Academic Officer, MTSS
White River Valley Supervisory Union

Serving the Schools and Communities of
Bethel - Chelsea - Granville - Hancock - Rochester - Royalton - Sharon - Stockbridge - Strafford - Tunbridge

Jamie Kinnarney, Superintendent of Schools
Anda Adams, Chief Academic Officer of MTSS
Annette Rhoades, Director of Special Services
Tara Weatherell, Business Manager
Raymond Ballou, Director of Technology
and Communications



461 Waterman Road, Royalton, VT 05068
Phone: 802-763-8840 Fax: 802-763-3235
www.wrvsu.org

Business Manager's Report 2023-2024

White River Valley Supervisory Union's Business office handles the financial management of the Supervisory Union and our six-member districts: First Branch Unified District, Granville Hancock Unified District, Rochester Stockbridge Unified District, Sharon School District, Strafford School District and White River Unified District. We currently have a four-member team: Tara Weatherell, Business Manager, Ellen Blanchard, Accountant, Lisa Blair, Human Resources/Administrative Assistant to the Business Office, Johanna Snelling, Accounts Payable and Jacob Hinton, Payroll/Accounting Clerk.

One of my roles as the Business Manager is to assist Superintendent Kinnarney, our Building Administration, and School Boards to develop budgets that align with the WRVSU's Road Map to Success and maintain those budgets throughout the fiscal year.

Developing the budgets for the 2024-2025 fiscal year had a couple of variables that were not within the Districts' local control. The State of Vermont's significant surplus in the Education Fund is no longer available resulting in a significant projected decrease in the property yield. The December 1st property yield projection was \$9,452 a reduction from the current yield of \$15,443. On January 12th, 2024 we received notification that the yield was dropped again to the current \$9,171. At the end of February, we received an updated yield from the Agency of Education of \$9,785; this is the yield we are using for the revised budget being presented on May 14, 2024.

The Property Yield is determined by the State of Vermont Tax Commissioner using a statutory calculation and assumptions provided by the Agency of Education, Department of Taxes, Department of Finance and Management and the Joint Fiscal Office.

The Common Level of Appraisal (CLA) is another variable that the School District does not have local control over. In the majority of our 10 towns, the CLA decreased resulting in an increase to each Town's Tax Rate.

The Common Level of Appraisal (CLA) is used to make sure each town is paying its equitable share of education property taxes. The CLA is based on each Town's property value grand list as it compares to property sales over a three-year period. If the grand list value is less than real estate sale prices the town will have a CLA of less than 100%; if the grand list value is more than the real estate sale prices the CLA will be more than 100%. The CLA doesn't change the property value, it impacts the education tax rate to be paid by the town. The CLA is also used to determine when a Town needs to be reappraised. When the CLA is below 85% or above 115% the Town must reappraise.

For fiscal year 2024-2025 Granville's CLA dropped from 83.51% to 66.84% a drop of 16.67; Hancock's CLA dropped from 81.92% to 66.30% a drop of 15.62.

Jamie Kinnarney, Superintendent of Schools
 Anda Adams, Chief Academic Officer of MTSS
 Annette Rhoades, Director of Special Services
 Tara Weatherell, Business Manager
 Raymond Ballou, Director of Technology
 and Communications



461 Waterman Road, Royalton, VT 05068
 Phone: 802-763-8840 Fax: 802-763-3235
 www.wrvsu.org

As Granville Hancock Unified District is a tuition only district tuition cost is another factor that the District Board cannot control. The following is a comparison of the tuition cost for the 2023-2024 and 2024-2025 school years:

ANNOUNCED TUITION RATES	2023-2024	2024-2025	DIFFERENCE
The Sharon Academy	\$ 19,425.00	\$ 20,900.00	\$ 1,475.00
Braintree Elementary (OSW)	\$ 17,707.00	\$ 19,277.00	\$ 1,570.00
Independent Schools (Elementary)	\$ 17,227.00	\$ 18,346.00	\$ 1,119.00
Independent Schools (Secondary)	\$ 18,266.00	\$ 19,774.00	\$ 1,508.00
Harwood MS & HS	\$ 21,689.00	\$ 22,340.00	\$ 651.00
Orange Southwest MS/HS	\$ 21,031.00	\$ 25,257.00	\$ 4,226.00
Orange Southwest Elem	\$ 17,707.00	\$ 19,277.00	\$ 1,570.00
White River Valley MS & HS	\$ 18,500.00	\$ 19,900.00	\$ 1,400.00
Mary Hogan Elem (ACSD)	\$ 17,100.00	\$ 16,972.00	\$ (128.00)
Middlebury MS & HS (ACSD)	\$ 21,736.00	\$ 22,394.00	\$ 658.00
Ripton (ACSD)	\$ 17,100.00	\$ 16,972.00	\$ (128.00)
Rochester	\$ 16,950.00	\$ 17,465.00	\$ 515.00
Warren Elementary (Harwood)	\$ 19,168.00	\$ 19,743.00	\$ 575.00

Each of the above-reviewed variables has a direct impact on the educational tax rate. In addition to these variables, we have the new weighting formula as provided by Act 127.

The following is an overview of the Granville Hancock Unified District's 2024-2025 projected budget as compared to 2023-2024:

	2023-2024	2024-2025	DIFFERENCE
EXPENDITURE BUDGET	\$1,826,774.00	\$1,995,019.00	\$168,245.00
REVENUE BUDGET	\$271,040.00	\$150,096.00	-\$120,944.00
EDUCATION SPENDING	\$1,555,734.00	\$1,844,923.00	\$289,189.00
LONG TERM WEIGHTED ADM	154.77	154.50	-0.27
PER PUPIL SPENDING	\$10,051.91	\$11,941.25	\$1,889.34
EQUALIZED TAX RATE	\$1.0834	\$1.2204	\$0.1370
LESS H.850 DISCOUNT	\$0.00	\$0.01	\$0.01
PRELIMINARY EQUALIZED TAX RATE	\$1.0834	\$1.2104	\$0.1270
PROPERTY YIELD (MAY CHANGE)	\$15,443.00	\$9,785.00	-\$5,658.00
NON-RES TAX RATE BEFORE CLA	\$1.3910	\$1.4520	\$0.06100
COMMON LEVEL OF APPRAISAL (CLA)	GRANVILLE: 83.51% HANCOCK: 81.92%	GRANVILLE: 66.84% HANCOCK: 66.30%	GRANVILLE: (16.67) HANCOCK: (16.52)
RESIDENTIAL TAX RATE AFTER CLA	GRANVILLE 1.2973 HANCOCK: 1.3225	GRANVILLE 1.8101 HANCOCK: 1.8256	GRANVILLE: .5135 HANCOCK: .5031

Jamie Kinnarney, Superintendent of Schools
Anda Adams, Chief Academic Officer of MTSS
Annette Rhoades, Director of Special Services
Tara Weatherell, Business Manager
Raymond Ballou, Director of Technology
and Communications



461 Waterman Road, Royalton, VT 05068
Phone: 802-763-8840 Fax: 802-763-3235
www.wrvsu.org

The following provides a breakdown of the Tax Rate increase:

- Expenditure/Revenue/Long Term Weighted ADM/Yield equates to an increase of 12.7 cents (Equalized Tax Rate)
- The reduction in the CLA for each Town results in a tax rate increase of 51.35 cents in Granville and an increase in the tax rate for Hancock of 50.31 cents.

The following shows how we calculate the tax rate:

1. Take the ACT 68 Education Spending of \$1,844,923 divide it by the Long-Term Weighted ADM of 154.5; this results in the Per Pupil Spending of \$11,941.25
2. Next divide the Per Pupil Spending of \$11,941.25 by the Yield of \$9,785; this calculates the Equalized Residential Tax Rate of 1.2204; apply the H.850 .01 discount provides an adjusted Equalized Residential Tax Rate of 1.2104 an increase of 12.7 cents from FY24
3. Next divide the Equalized Tax Rate of 1.2104 by the CLA for each Town; 1.8108 is the estimated Residential Tax Rate after the CLA for Granville and 1.8256 for Hancock. This is the tax rate projected to be on your homestead property tax bill.

For those with a household income of \$128,000 or less, education property taxes will not exceed 2.380% of that income in FY25. The projected calculation for 2024-2025 is as follows:

FY25 Per Pupil Spending		11,941.25
Income Yield	÷	9,946
Base HIP	×	0.0200
District HIP		2.400%
District HIP after discount		2.380%

An example would be if a household had an income of \$89,750 – the projected maximum education property tax that household would pay is \$2,136.05 (\$89,750 * 2.380%).

Superintendent Kinnarney, the Granville Hancock Unified District School Board and I thank you for your continued support of the students of Granville and Hancock.

Sincerely,

Tara Weatherell
Business Manager

Granville - Hancock Unified District FY24-25 Budget

REVENUES	2022-2023 Budget	2022-2023 Actuals	2023-2024 Approved	2024-2025 Proposed	Difference	FY25 Budget Notes
State:						
Prior Year Surplus	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	\$ (250,000)	
Education Spending Grant	\$ 1,570,191	\$ 1,533,191	\$ 1,527,130	\$ 1,821,511	\$ 294,381	
Voc Tech On-Behalf	\$ 22,506	\$ 22,506	\$ 28,604	\$ 23,412	\$ (5,192)	FY25 Rate & 6 Semester Average Current less 10%
Green Mountain Forest	\$ 13,459	\$ 23,440	\$ 20,540	\$ 21,096	\$ 556	
Interest	\$ 500	\$ 8,940	\$ 500	\$ 500	\$ -	
Transfer from Tuition Reserve Fund	\$ -	\$ -	\$ -	\$ 128,500	\$ 128,500	Using 1/2 of fund balance
Prior Year State Placed Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	
Misc Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	
\$ 1,856,655	\$ 1,838,076	\$ 1,826,774	\$ 1,995,019	\$ 168,245		
EXPENDITURES						
INSTRUCTION						
Tuition PK	\$ 40,216	\$ 40,216	\$ 41,404	\$ 42,724	\$ 1,320	
Tuition PK-Private	\$ 3,656	\$ -	\$ 3,764	\$ 3,884	\$ 120	11 at FY25 Rate 1 at FY25 Rate
Tuition-VT LEA	\$ 1,415,514	\$ 1,379,769	\$ 1,409,388	\$ 1,179,489	\$ (229,899)	Current Enrollment at FY25 Rate
Tuition-Private	\$ 55,500	\$ 78,983	\$ 70,975	\$ 81,046	\$ 10,071	Current Enrollment at FY25 Rate
Tuition to LEA within SU	\$ -	\$ -	\$ -	\$ 389,100	\$ 389,100	Current Enrollment at FY25 Rate
Tuition- Vocational Tech 87% On-Behalf	\$ 22,506	\$ 22,506	\$ 28,604	\$ 23,412	\$ (5,192)	FY25 Rate & 6 Semester Average
Tuition - Vocational Tuition	\$ 60,369	\$ 23,148	\$ 32,068	\$ 55,930	\$ 23,862	
Driver Education	\$ -	\$ -	\$ 2,800	\$ 2,800	\$ -	
Prior Year Tuition	\$ 35,000	\$ 65,377	\$ 20,000	\$ -	\$ (20,000)	
One Planet	\$ 1,875	\$ -	\$ 1,875	\$ 1,875	\$ -	
\$ 1,634,635	\$ 1,609,999	\$ 1,610,878	\$ 1,780,260	\$ 169,382		
BOARD OF EDUCATION						
Board of Education	\$ 6,000	\$ 5,300	\$ 6,000	\$ 6,000	\$ -	
Treasurer	\$ 3,200	\$ 3,200	\$ 3,200	\$ 3,200	\$ -	
FICA	\$ 704	\$ 650	\$ 704	\$ 744	\$ 40	Added Child Care Contribution Tax
Legal	\$ 5,000	\$ 270	\$ 5,000	\$ 1,000	\$ (4,000)	
Advertising	\$ 400	\$ 1,475	\$ 2,000	\$ 1,500	\$ (500)	
Liability Insurance	\$ 4,000	\$ 4,298	\$ 4,000	\$ 4,300	\$ 300	
Dues/Fees	\$ 400	\$ 454	\$ 400	\$ 400	\$ -	
\$ 19,704	\$ 15,648	\$ 21,304	\$ 17,144	\$ (4,160)		
SUPERINTENDENTS OFFICE						
Central Office Assessment	\$ 58,444	\$ 58,444	\$ 57,047	\$ 58,800	\$ 1,753	Per approved budget
Special Education Assessment	\$ 132,198	\$ 132,198	\$ 127,483	\$ 131,615	\$ 4,132	Per approved budget
\$ 190,642	\$ 190,642	\$ 184,530	\$ 190,415	\$ 5,885		
FISCAL SERVICES						
Short Term Interest Exp	\$ 11,674	\$ 7,187	\$ 10,062	\$ 7,200	\$ (2,862)	
\$ 11,674	\$ 7,187	\$ 10,062	\$ 7,200	\$ (2,862)		
PRIOR YEAR DEFICIT	\$ -	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENDITURES	\$ 1,856,655	\$ 1,823,475	\$ 1,826,774	\$ 1,995,019	\$ 168,245	
			CHANGE FROM CURRENT	\$ 168,245	\$ 9.21%	

Granville - Hancock Unified District FY24-25 Budget

Proposed FY25 Budget

Act 68 Tax Factors	
Expenditures	1,995,019
Changes	0
Total Expenditures	1,995,019
- Offsetting Local Revenue	150,096
Act 68 Education Spending	1,844,923
Long Term Weighted ADM	154.50
Education Spending Per Pupil Cost	11,941.25
Equalized Residential Tax Rate	1.2204
Less Revised Act 127 Deduction	(0.0100)
FY25 Preliminary Equalized Tax Rate	1.2104
Equalized Non-Residential Rate	1.4520

FY25 Estimated Tax Rate

Yield Amount (using \$1.00 base rate)	9,785	Per 2/27/24 Update
VT Residential rate	1.0000	FY24 \$15,443
VT Non-Residential rate	1.4520	Per 1/9/24 Update
		FY24 was \$1.391

FY24 Rate
154.77

To save \$.01 on the tax rate: \$ 15,117.83

FY24 PER PUPIL SPENDING W/LTWA	\$	10,051.91
FY25 PER PUPIL SPENDING W/LTWA	\$	11,941.25
		15.82%

GRANVILLE		
FY24 Equalized Tax Rate	1.0834	
FY25 Preliminary Equalized Tax Rate	1.2104	
	10.49%	
FY25 Equalized Tax Rate	1.2104	
CLA (FY24 83.51%)	66.84%	
FY25 Homestead (Actual) Tax Rate	1.8108	
FY24 Homestead (Actual) Tax Rate	1.2973	
FY25 Homestead Incr(Decr) over FY24	0.5135	
	39.58%	
TAX INCREASE PER \$100,000 PROPERTY VALUE	\$	513.54

HANCOCK		
FY24 Equalized Tax Rate	1.0834	
FY25 Preliminary Equalized Tax Rate	1.2104	
	0.1270	
FY25 Equalized Tax Rate	1.2104	
CLA (FY24 81.92%)	66.30%	
FY25 Homestead (Actual) Tax Rate	1.8256	
FY24 Homestead (Actual) Tax Rate	1.3225	
FY25 Homestead Incr(Decr) over FY24	0.5031	
	38.04%	
TAX INCREASE PER \$100,000 PROPERTY VALUE	\$	503.08

Receiving School	#	Announced	Updated	
	Students	Tuition	Cost	
	FY25	1/15/24		FY24
	Projected			ENROLLED
The Sharon Academy	3	20,900	62,700	4
Braintree Elementary (OSW)	1	19,277	19,277	1
Independent Schools	1	18,346	18,346	1
Harwood MS & HS	12	22,340	268,080	12
Orange Southwest MS/HS	5	25,257	126,285	5
Orange Southwest Elem	3	19,277	57,831	3
White River Valley MS & HS	2	19,900	39,800	2
Mary Hogan Elem (ACSD)	2	16,972	33,944	2
Middlebury MS & HS (ACSD)	17	22,394	380,698	17
Ripton (ACSD)	1	16,972	16,972	1
Rochester	20	17,465	349,300	16
Warren Elementary (Harwood)	14	19,743	276,402	11
	81		1,649,635	75

**GRANVILLE HANCOCK UNIFIED SCHOOL DISTRICT
AUDITED FUND BALANCE REPORT OF MAJOR FUNDS
FYE 6/30/23**

General Fund Balance	\$546,148
Tuition Reserve Balance	\$257,000

**GRANVILLE HANCOCK UNIFIED SCHOOL DISTRICT
AUDITED STATEMENT OF INDEBTEDNESS
FYE 6/30/23**

Granville Hancock Unified School District had no outstanding long-term debt at the end of the 2022-2023 Fiscal Year.

Granville Hancock Unified School District had no outstanding short-term debt at the end of the 2022-2023 Fiscal Year.

**GRANVILLE HANCOCK UNIFIED SCHOOL DISTRICT
AUDIT REPORT
FYE 6/30/23**

The Granville Hancock Unified School District has hired Telling & Hillman, P.C., a professional audit firm, to review the district's finances. A copy of the audit will be on file for review at the White River Valley Supervisory Union Business Office located at 461 Waterman Road Royalton, Vermont.

Granville-Hancock Unified School District General Fund Cash Reconciliation As of 06/30/2023	
Beginning Cash as of 06/01/2023	\$647,427.30
Less Cleared Checks	(\$51,429.75)
Less Other Disbursements Cleared	\$0
Plus Deposits Cleared	\$223,352.02
Plus Other Receipts Cleared	\$0
Adjustments This Period	\$26.29
Subtotal	\$819,375.86
Less Outstanding Checks	\$(317,328.86)
Reconciled Bank Balance as 06/30/2023	\$502,047.00

District: Granville-Hancock USD		U080			Property dollar equivalent yield	Homestead tax rate per \$9,785 of spending per pupil
SU: White River Valley		Addison County	9,785	<--See bottom note	1.00	
FY25 is the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY22 - FY24. LTWADM is required to be used for FY25			9,946			Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2022	FY2023	FY2024		FY2025
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$1,900,864	\$1,819,656	\$1,826,774		\$1,995,019
2.	plus Sum of separately warned articles passed at union district meeting	-	-	-		-
3.	Adopted or warned union district budget plus articles	\$1,900,864	\$1,819,656	\$1,826,774		\$1,995,019
4.	plus Obligation to a Regional Technical Center School District if any	-	-	-		-
5.	plus Prior year deficit repayment of deficit	-	-	-		-
6.	Total Union Expenditures	\$1,900,864	\$1,819,656	\$1,826,774		\$1,995,019
7.	S.U. assessment (included in union budget) - informational data					
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-		-
Revenues						
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$265,454	\$263,959	\$271,040		\$150,096
10.	Total offsetting union revenues	\$265,454	\$263,959	\$271,040		\$150,096
Education Spending		\$1,635,410	\$1,555,697	\$1,555,734		\$1,844,923
12.	Granville-Hancock USD pupils	83.49	88.65	92.99		154.50
Education Spending per Pupil		\$19,588.09	\$17,548.75	\$16,730.12		\$11,941.25
14.	minus Less net eligible construction costs (or P&I) per pupil	-	-	-		-
15.	minus Less share of SpEd costs in excess of \$66,446 for an individual (per pupil)	\$9.00	\$14.62	\$19.93		\$19.93
		based on \$60,000	based on \$60,000	based on \$66,206		based on \$66,446
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)	-	-	-		-
17.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per pupil)	-	-	-		-
18.	minus Estimated costs of new students after census period (per pupil)	-	-	-		-
19.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-	-	-		-
20.	minus Less planning costs for merger of small schools (per pupil)	-	-	-		-
21.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	\$424.53	-	-		-
22.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		-
		threshold = \$18,789	threshold = \$19,997	threshold = \$22,204		threshold = \$23,193
23.	plus Excess spending threshold	\$18,789.00	\$19,997.00	\$22,204.00		\$23,193.00
24.	plus Excess Spending per Pupil over threshold (if any)	suspended thru FY29	suspended thru FY29	suspended thru FY29		suspended thru FY29
25.	plus Per pupil figure used for calculating District Equalized Tax Rate	\$19,588	\$17,549	\$16,730		\$11,941.25
26.	Union spending adjustment (minimum of 100%)	173.086%	131.807%	108.335%		122.036%
		based on yield \$11,317	based on yield \$13,314	based on \$15,443		based on \$9,785
27.	Anticipated equalized union homestead tax rate to be prorated [\$11,941.25 + (\$9,785 / \$1.00)]	\$1.7109	\$1.3181	\$1.0834		\$1.2204
		based on \$1.00	based on \$1.00	based on \$1.00		based on \$1.00
28.	2024 H.850 Tax rate "cent discount" FY25 - FY29					\$0.01
29.	Cent discount adjusted anticipated district equalized homestead tax rate					\$1.2104
Prorated homestead union tax rates for members of Granville-Hancock USD						
		FY2022	FY2023	FY2024	FY2025	FY22 Pe
T085	Granville	1.7109	1.3181	1.0834	1.2104	100.00%
T091	Hancock	1.7109	1.3181	1.0834	1.2104	100.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
30.	Anticipated income cap percent to be prorated from Granville-Hancock USD [((\$11,941.25 + \$9,946) x 2.00%)]	2.81%	2.20%	2.00%	2.40%	2.40%
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	
Prorated union income cap percentage for members of Granville-Hancock USD						
		FY2022	FY2023	FY2024	FY2025	FY23 Pe
T085	Granville	2.81%	2.20%	2.00%	2.40%	100.00%
T091	Hancock	2.81%	2.20%	2.00%	2.40%	100.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%
		-	-	-	-	0.00%

- Using the revised February 27th, 2024 Education Fund Outlook FY25 forecast, the FY25 education fund need results in a property yield of \$9,785 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$9,946 for a base income percent of 2.0%, and a non-residential tax rate of \$1.448. These figures use the estimated \$13,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

- The base income percentage cap is 2.0%.

WHITE RIVER VALLEY SUPERVISORY UNION
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
CURRICULUM - SALARIES	\$ 34,000	\$ 10,256	\$ 46,360	\$ 62,700	\$ 16,340	
CURRICULUM - COORDINATOR SALARY	\$ 113,000	\$ 77,039	\$ 118,085	\$ 133,875	\$ 15,790	
CURRICULUM - HEALTH INS	\$ 24,371	\$ 16,093	\$ 25,258	\$ 29,309	\$ 4,051	
CURRICULUM - HRA	\$ 8,400	\$ 3,554	\$ 4,000	\$ 4,000	\$ -	
CURRICULUM - CURR EMPER TAXES	\$ 14,489	\$ 6,536	\$ 12,580	\$ 14,285	\$ 1,705	
CURRICULUM - LIFE INS	\$ 304	\$ 338	\$ 279	\$ 292	\$ 12	
CURRICULUM - NTHA VSTRS	\$ -	\$ 1,402	\$ 1,450	\$ 1,500	\$ 50	
CURRICULUM - RETIREMENT CONTR	\$ 5,750	\$ 2,000	\$ 2,300	\$ 3,050	\$ 750	
CURRICULUM - WORKERS COMP	\$ 492	\$ -	\$ -	\$ -	\$ -	
CURRICULUM - PROF DEV	\$ 5,000	\$ 2,071	\$ 5,000	\$ 5,000	\$ -	
CURRICULUM - DENTAL INS	\$ 870	\$ 978	\$ 523	\$ 692	\$ 170	
CURRICULUM - CONTRACTED SERV	\$ 5,000	\$ 1,282	\$ 5,000	\$ 9,000	\$ 4,000	
CURRICULUM - ADMIN PROF DEV	\$ -	\$ -	\$ -	\$ 4,068	\$ 4,068	
CURRICULUM - TRAVEL	\$ -	\$ 4,000	\$ 2,500	\$ 3,200	\$ 700	
CURRICULUM - SUPPLIES	\$ 1,500	\$ 699	\$ 1,500	\$ 2,500	\$ 1,000	
CURRICULUM - CURR-BOOKS & PERIODICALS	\$ 500	\$ 139	\$ 500	\$ 700	\$ 200	
CURRICULUM - TECHNOLOGY SOFTWARE	\$ -	\$ -	\$ -	\$ -	\$ -	
CURRICULUM - DUES & FEES	\$ 2,000	\$ 2,273	\$ 5,000	\$ 5,200	\$ 200	
	\$ 215,676	\$ 128,659	\$ 230,335	\$ 279,371	\$ 49,036	
DISTRICT WIDE - CONTRACTED SERV	\$ 4,000	\$ -	\$ 4,000	\$ -	\$ -	
DISTRICT WIDE - TRAVEL	\$ -	\$ 56	\$ -	\$ -	\$ -	
DISTRICT WIDE - SUPPLIES	\$ 1,000	\$ 460	\$ 1,000	\$ -	\$ -	
DISTRICT WIDE - BOOKS & PERIODICALS	\$ 200	\$ 29	\$ 200	\$ -	\$ -	Moved these expenses to Curriculum & Instruction
DISTRICT WIDE - DUES & FEES	\$ 500	\$ 370	\$ 500	\$ -	\$ -	
	\$ 5,700	\$ 915	\$ 5,700	\$ -	\$ -	
TECHNOLOGY - SALARIES	\$ 290,086	\$ 299,209	\$ 288,806	\$ 306,576	\$ 17,770	
TECHNOLOGY - HEALTH INS	\$ 77,758	\$ 74,701	\$ 88,683	\$ 71,198	\$ (17,486)	
TECHNOLOGY - HRA	\$ 17,400	\$ 9,431	\$ 17,200	\$ 10,600	\$ (6,600)	
TECHNOLOGY - EMPER TAXES	\$ 22,192	\$ 20,811	\$ 22,094	\$ 24,802	\$ 2,708	
TECHNOLOGY - LIFE INS	\$ 486	\$ 473	\$ 508	\$ 432	\$ (76)	
TECHNOLOGY - RETIREMENT CONTR	\$ 20,658	\$ 20,290	\$ 20,272	\$ 14,243	\$ (6,030)	
TECHNOLOGY - ANNURAL ANNUITY	\$ -	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	
TECHNOLOGY - WORKERS COMP	\$ 712	\$ -	\$ -	\$ -	\$ -	
TECHNOLOGY - TRAVEL/CONTR	\$ 1,000	\$ -	\$ 3,000	\$ 3,000	\$ -	
TECHNOLOGY - DENTAL INS	\$ 2,096	\$ 2,188	\$ 2,267	\$ 1,872	\$ (395)	
TECHNOLOGY - CONTR SERV	\$ 20,000	\$ 143	\$ 20,000	\$ 20,000	\$ -	
TECHNOLOGY - REPAIR	\$ 500	\$ 145	\$ 500	\$ 500	\$ -	
TECHNOLOGY - TRAVEL	\$ 1,000	\$ 2,038	\$ 1,000	\$ 1,000	\$ -	
TECHNOLOGY - SUPPLIES	\$ 13,300	\$ 11,157	\$ 13,300	\$ 13,300	\$ -	
TECHNOLOGY - DUES & FEES	\$ -	\$ 100	\$ -	\$ 100	\$ 100	
	\$ 467,189	\$ 442,186	\$ 477,631	\$ 469,123	\$ (8,508)	

WHITE RIVER VALLEY SUPERVISORY UNION
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
OFFICE OF SUPER - SUPERINTENDENT SALS	\$ 143,000	\$ 146,117	\$ 148,361	\$ 161,843	\$ 13,482	1.0 FTE
OFFICE OF SUPER - ADMIN SUPPORT	\$ 50,960	\$ 51,923	\$ 55,620	\$ 58,968	\$ 3,348	1.0 FTE
BOARD CLERK - SALARIES	\$ 3,000	\$ 1,000	\$ 900	\$ 1,000	\$ 100	
BOARD CLERK - FICA	\$ -	\$ 77	\$ -	\$ 77	\$ 77	
OFFICE OF SUPER - HEALTH INS	\$ 23,762	\$ 23,525	\$ 26,938	\$ 31,445	\$ 4,507	
OFFICE OF SUPER - HRA	\$ 6,500	\$ 5,196	\$ 6,300	\$ 6,300	\$ -	
OFFICE OF SUPER - EMPLOYER TAXES	\$ 14,917	\$ 14,666	\$ 15,605	\$ 17,864	\$ 2,259	
OFFICE OF SUPER - LIFE INSURANCE	\$ 303	\$ 333	\$ 254	\$ 270	\$ 16	
OFFICE OF SUPER - RETIREMENT CONTR	\$ 5,067	\$ 3,809	\$ 3,615	\$ 5,480	\$ 1,865	
OFFICE OF SUPER - ANNUITY	\$ -	\$ 8,702	\$ 1,500	\$ 8,092	\$ 6,592	
OFFICE OF SUPER - WORKERS COMP	\$ 508	\$ -	\$ -	\$ -	\$ -	
OFFICE OF SUPER - COURSE REIMB	\$ 5,000	\$ 200	\$ 5,750	\$ 5,000	\$ (750)	
OFFICE OF SUPER - DENTAL INS	\$ 870	\$ 905	\$ 951	\$ 969	\$ 19	
OFFICE OF SUPER - CONTR SERV	\$ 5,000	\$ 500	\$ 5,000	\$ 2,500	\$ (2,500)	
OFFICE OF SUPER - LEGAL FEES	\$ 15,000	\$ 10,004	\$ 15,000	\$ 12,500	\$ (2,500)	
OFFICE OF SUPER - REPAIRS/MAINTENANCE	\$ 500	\$ -	\$ 500	\$ 500	\$ -	
OFFICE OF SUPER - SUPERINTENDENTS TRAVEL	\$ -	\$ 4,000	\$ 4,000	\$ 8,000	\$ 4,000	
OFFICE OF SUPER - STAFF TRAVEL	\$ -	\$ 198	\$ 100	\$ 200	\$ 100	
OFFICE OF SUPER - IN-SERVICE MTGS, ETC	\$ 2,500	\$ 695	\$ 2,500	\$ 2,500	\$ -	
OFFICE OF SUPER - BOOKS AND PERIODICALS	\$ -	\$ 1,664	\$ -	\$ 1,500	\$ 1,500	
OFFICE OF SUPER - DUES AND FEES	\$ 15,000	\$ 22,433	\$ 17,500	\$ 20,000	\$ 2,500	
OFFICE OF SUPER - FINGERPRINTING EXP	\$ 4,000	\$ 4,482	\$ 4,500	\$ 4,500	\$ -	
	\$ 295,887	\$ 300,429	\$ 314,894	\$ 349,509	\$ 34,615	
FISCAL SERVICES - TREASURER SALS	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	
FISCAL SERVICES - TREASURER FICA	\$ 92	\$ 92	\$ 92	\$ 96	\$ 4	
FISCAL SERVICES - ADMIN SALARY	\$ 102,000	\$ 108,000	\$ 106,590	\$ 117,075	\$ 10,485	1.0 FTE
FISCAL SERVICES - SUPPORT SALS	\$ 231,723	\$ 199,326	\$ 212,519	\$ 224,656	\$ 12,137	4.0 FTE
FISCAL SERVICES - HEALTH INS	\$ 96,881	\$ 96,136	\$ 99,791	\$ 88,747	\$ (11,043)	
FISCAL SERVICES - HRA	\$ 21,400	\$ 20,434	\$ 19,400	\$ 15,000	\$ (4,400)	
FISCAL SERVICES - EMPLOYER TAXES	\$ 25,680	\$ 21,726	\$ 24,412	\$ 27,646	\$ 3,234	
FISCAL SERVICES - LIFE INS	\$ 848	\$ 434	\$ 508	\$ 435	\$ (73)	
FISCAL SERVICES - RETIREMENT CONTR	\$ 25,499	\$ 21,797	\$ 21,050	\$ 23,067	\$ 2,017	
FISCAL SERVICES - ANNUAL ANNUITY	\$ -	\$ 2,000	\$ 2,000	\$ 2,000	\$ -	
FISCAL SERVICES - WORKERS COMP	\$ 872	\$ -	\$ -	\$ -	\$ -	
FISCAL SERVICES - COURSE REIMB	\$ 3,000	\$ 1,549	\$ 3,000	\$ 4,068	\$ 1,068	
FISCAL SERVICES - DENTAL INS	\$ 2,175	\$ 1,924	\$ 2,376	\$ 485	\$ (1,891)	
FISCAL SERVICES - OTHER CONTR SERV	\$ 61,000	\$ 86,443	\$ 62,000	\$ 75,000	\$ 13,000	PAYCHEX
FISCAL SERVICES - AUDIT	\$ 1,500	\$ 17,049	\$ 1,500	\$ 1,500	\$ -	FIXED ASSET MANAGEMENT
FISCAL SERVICES - COMPUTER MAINTENANCE	\$ 500	\$ -	\$ 200	\$ 200	\$ -	
FISCAL SERVICES - TRAVEL/CONF	\$ 1,500	\$ 2,441	\$ 2,000	\$ 4,500	\$ 2,500	
FISCAL SERVICES - SUPPLIES	\$ 5,000	\$ 4,929	\$ 5,000	\$ 5,000	\$ -	
FISCAL SERVICES - SOFTWARE	\$ 30,000	\$ 22,611	\$ 35,000	\$ 20,000	\$ (15,000)	FINANCIAL SOFTWARE PROGRAM
FISCAL SERVICES - DUES AND FEES	\$ 500	\$ 6,880	\$ 2,500	\$ 4,000	\$ 1,500	
FISCAL SERVICES - AUDIT	\$ 50,000	\$ -	\$ 60,000	\$ 70,000	\$ 10,000	
PERSONNEL ADMIN FEES	\$ 3,200	\$ 8,733	\$ 4,000	\$ 7,700	\$ 3,700	DATAPATH MONTHLY ADMIN FEES
	\$ 664,570	\$ 623,703	\$ 665,137	\$ 692,375	\$ 23,538	

WHITE RIVER VALLEY SUPERVISORY UNION
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
CENTRAL OFFICE - BLDG/GRDS CONSULT	\$ 25,000	\$ 14,239	\$ 25,000	\$ 25,000	\$ -	
CENTRAL OFFICE - EMPLOYER TAXES	\$ -	\$ 665	\$ 1,913	\$ 2,023	\$ 111	
CENTRAL OFFICE - WORKERS COMP	\$ -	\$ 43,588	\$ 9,750	\$ 9,229	\$ (521)	CENTRAL OFFICE STAFF WORK COMP
CENTRAL OFFICE - UNEMPLOYMENT TAX	\$ 1,200	\$ 721	\$ 1,200	\$ 1,200	\$ -	
CENTRAL OFFICE - LTD	\$ 3,100	\$ 10,617	\$ 10,000	\$ 3,210	\$ (6,790)	
CENTRAL OFFICE - CUSTODIAL SERVICES	\$ 5,000	\$ 10,168	\$ 2,500	\$ 2,500	\$ -	
CENTRAL OFFICE - DISPOSAL SERVICES	\$ 1,500	\$ 1,256	\$ 1,500	\$ 1,500	\$ -	
CENTRAL OFFICE - REPAIRS AND MAINT	\$ 2,000	\$ 758	\$ 2,000	\$ 2,000	\$ -	
CENTRAL OFFICE - RENTAL OF BUILDINGS	\$ 60,586	\$ 60,737	\$ 62,403	\$ 64,275	\$ 1,872	INCREASE PER LEASE AGREEMENT
CENTRAL OFFICE - PROPERTY/LIABILITY INS	\$ 2,333	\$ 1,577	\$ 2,400	\$ 2,400	\$ -	
CENTRAL OFFICE - INTERNET	\$ -	\$ 869	\$ -	\$ 1,000	\$ 1,000	
CENTRAL OFFICE - TELEPHONE EXP	\$ 7,200	\$ 7,617	\$ 8,000	\$ 8,000	\$ -	
CENTRAL OFFICE - POSTAGE	\$ 5,135	\$ 5,353	\$ 5,150	\$ 5,150	\$ -	
CENTRAL OFFICE - ADVERTISING	\$ 2,000	\$ 4,876	\$ 4,000	\$ 5,000	\$ 1,000	INCREASE PER ACTUALS IN FY23
CENTRAL OFFICE - SUPPLIES	\$ 10,000	\$ 10,406	\$ 7,000	\$ 10,000	\$ 3,000	
CENTRAL OFFICE - SOFTWARE	\$ 1,000	\$ -	\$ 500	\$ -	\$ (500)	
CENTRAL OFFICE - COPIER LEASE	\$ 5,000	\$ 8,872	\$ 8,000	\$ 9,000	\$ 1,000	INCREASE PER ACTUALS IN FY23
	\$ 131,054	\$ 182,319	\$ 151,316	\$ 151,487	\$ 172	
INSTRUCTION SALARY	\$ 59,805	\$ 3,237	\$ 63,528	\$ 66,294	\$ 2,766	
INSTRUCTION BENEFITS	\$ 1,500	\$ -	\$ 1,500	\$ -	\$ (1,500)	
INSTRUCTION FICA	\$ 4,575	\$ 245	\$ 4,860	\$ 5,363	\$ 503	
INSTRUCTION LIFE	\$ 61	\$ -	\$ 63	\$ 54	\$ (9)	
INSTRUCTION	\$ -	\$ -	\$ 1,450	\$ 1,500	\$ 50	
INSTRUCTION RETIREMENT	\$ -	\$ 575	\$ -	\$ -	\$ -	PreK Literacy/Math Interv. Funded by Title I
INSTRUCTION WC	\$ 155	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION DENTAL	\$ 435	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION PURCHASED SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	
INSTRUCTION TRAVEL	\$ 811	\$ 840	\$ -	\$ 1,000	\$ 1,000	
INSTRUCTION SUPPLIES	\$ 5,000	\$ 505	\$ 1,000	\$ 1,000	\$ -	
	\$ 72,342	\$ 5,402	\$ 72,401	\$ 75,211	\$ 2,810	
PRESCHOOL COORD - SALARY	\$ 5,000	\$ 0	\$ 5,000	\$ 5,000	\$ -	STIPEND IS \$5K
PRESCHOOL COORD - BENEFITS & TAXES	\$ 383	\$ -	\$ 383	\$ 405	\$ 22	
PRESCHOOL COORD - NTHA VSTRS	\$ -	\$ 1,402	\$ -	\$ 1,500	\$ 1,500	
PRESCHOOL COORD - LIFE	\$ -	\$ 27	\$ -	\$ -	\$ -	
PRESCHOOL COORD - WINOOSKI VALLEY	\$ 11,426	\$ 13,030	\$ 13,500	\$ 13,500	\$ -	WIN. VALLEY PARTNERS & TS GOLD
PRESCHOOL COORD - SUPPLIES	\$ 890	\$ 1,614	\$ 1,000	\$ 1,000	\$ -	
PRESCHOOL COORD - TRAVEL	\$ 1,000	\$ 1,005	\$ 1,000	\$ 1,000	\$ -	
PRESCHOOL COORD - PROFESSIONAL DEV	\$ 2,000	\$ 475	\$ 2,000	\$ 2,000	\$ -	
	\$ 20,699	\$ 17,553	\$ 22,883	\$ 24,405	\$ 1,522	

WHITE RIVER VALLEY SUPERVISORY UNION
FY24-25 BUDGET

Description	FY23 APPROVED	FY23 ACTUAL	FY24 BUDGET	FY25 PROPOSED	DIFFERENCE	NOTES
ENGLISH LANGUAGE LEARNERS - SALARY	\$ 26,334	\$ 13,571	\$ 27,851	\$ 29,004	\$ 1,153	
ENGLISH LANGUAGE LEARNERS - HEALTH INS	\$ -	\$ 14,520	\$ 3,626	\$ 11,723	\$ 8,098	
ENGLISH LANGUAGE LEARNERS - HRA	\$ -	\$ 2,403	\$ 1,900	\$ 1,600	\$ (300)	
ENGLISH LANGUAGE LEARNERS - CURR EMPER TAXES	\$ 2,015	\$ 969	\$ 2,131	\$ 2,346	\$ 216	
ENGLISH LANGUAGE LEARNERS - LIFE INS	\$ 61	\$ 60	\$ 63	\$ 22	\$ (41)	
ENGLISH LANGUAGE LEARNERS - NTHA VSTRS	\$ -	\$ 1,402	\$ 1,450	\$ 1,500	\$ 50	
ENGLISH LANGUAGE LEARNERS - RETIREMENT CONTR	\$ 68	\$ -	\$ -	\$ 200	\$ 200	
ENGLISH LANGUAGE LEARNERS - WORKERS COMP	\$ -	\$ -	\$ 400	\$ 400	\$ -	
ENGLISH LANGUAGE LEARNERS - PROF DEV	\$ 422	\$ 439	\$ 460	\$ 460	\$ -	
ENGLISH LANGUAGE LEARNERS - DENTAL INS	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGLISH LANGUAGE LEARNERS - CONTR CURRICULUM SERV	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGLISH LANGUAGE LEARNERS - ADMIN PROF DEV	\$ -	\$ -	\$ -	\$ -	\$ -	
ENGLISH LANGUAGE LEARNERS - TRAVEL	\$ -	\$ 271	\$ 100	\$ 300	\$ 200	
ENGLISH LANGUAGE LEARNERS - SUPPLIES	\$ -	\$ 156	\$ 50	\$ 150	\$ 100	
ENGLISH LANGUAGE LEARNERS - DUES & FEES	\$ -	\$ -	\$ 100	\$ 100	\$ -	
	\$ 28,900	\$ 34,001	\$ 38,130	\$ 47,805	\$ 9,675	
COMMUNITY SERVICES - IMPROVE OF INSTR	\$ -	\$ -	\$ -	\$ 39,363	\$ 39,363	
COMMUNITY SERVICES - HEALTH INS	\$ -	\$ -	\$ -	\$ 8,179	\$ 8,179	
COMMUNITY SERVICES - HEALTH REIMBURSEMENT ACCT	\$ -	\$ -	\$ -	\$ 2,000	\$ 2,000	
COMMUNITY SERVICES - CURR EMPER TAXES	\$ -	\$ -	\$ -	\$ 3,184	\$ 3,184	
COMMUNITY SERVICES - LIFE INS	\$ -	\$ -	\$ -	\$ 54	\$ 54	
COMMUNITY SERVICES - RETIREMENT CONTR	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SERVICES - WORKERS COMP	\$ -	\$ -	\$ -	\$ -	\$ -	
COMMUNITY SERVICES - PROF DEV	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - DENTAL INS	\$ -	\$ -	\$ -	\$ 235	\$ 235	
COMMUNITY SERVICES - CONTRACTED SERV	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - TRAVEL	\$ -	\$ -	\$ -	\$ 500	\$ 500	
COMMUNITY SERVICES- SUPPLIES	\$ -	\$ -	\$ -	\$ 1,000	\$ 1,000	
COMMUNITY SERVICES - BOOKS & PERIODICALS	\$ -	\$ -	\$ -	\$ 200	\$ 200	
COMMUNITY SERVICES- DUES & FEES	\$ -	\$ -	\$ -	\$ 500	\$ 500	
	\$ -	\$ -	\$ -	\$ 57,215	\$ 57,215	

.4 FTE POSITION
ADDED TO THE SU IN FY22

.5 FTE - COMMUNITY SCHOOL COORDINATOR

Total Projected WRV SU Budgeted Expenditures:	\$ 1,902,017	\$ 1,735,168	\$ 1,978,426	\$ 2,146,501	\$ 168,075
			8.50%		

White River Valley SU
FY25 Member Assessment Allocation

	FY23 WRVSU		FY24 WRVSU		FY25 WRVSU		\$\$ Change FY24 to FY25
	%	Amount	%	Amount	%	Amount	
FBUD	21.00%	\$ 371,914	20.34%	\$ 371,902	21.05%	\$ 418,158	\$ 46,257
GHUD	3.30%	\$ 58,444	3.12%	\$ 57,047	2.96%	\$ 58,800	\$ 1,754
RSUD	11.20%	\$ 198,354	10.55%	\$ 192,899	10.24%	\$ 203,418	\$ 10,519
SHARON	14.60%	\$ 258,569	15.41%	\$ 281,761	15.43%	\$ 306,517	\$ 24,757
STRAFFORD	10.10%	\$ 178,873	10.25%	\$ 187,414	10.47%	\$ 207,987	\$ 20,573
WRUD	39.80%	\$ 704,865	40.33%	\$ 737,404	39.85%	\$ 791,621	\$ 54,216
	100.00%	\$ 1,771,017	100.00%	\$ 1,828,426	100.00%	\$ 1,986,501	\$ 158,075

	FY23 Budget	FY24 Budget	FY25 Budget	\$\$ Change FY24 to FY25
WRVSU Revenue / Assessment Sources:				
WRVSU BUDGET EXPENDITURES (Non SpEd)	\$ 1,902,017	\$ 1,978,426	\$ 2,146,501	\$ 168,075
LESS LOCAL SOURCE REVENUES:				
INDIRECT RATE	-	-	-	-
INTEREST	-	-	-	-
LESS DIRECT GRANT REVENUE				
MEDICAID	\$ -	\$ -	\$ -	\$ -
EPSDT / MAC	\$ -	\$ -	\$ -	\$ -
FEDERAL TITLE FUNDS:				
IDEA B	\$ -	\$ -	\$ -	\$ -
Title II - Curriculum	\$ (46,000)	\$ (75,000)	\$ (75,000)	\$ -
Title II - Prek	\$ (10,000)	\$ (5,000)	\$ (5,000)	\$ -
Title I - Prek Reading / Math Intervention	\$ (75,000)	\$ (70,000)	\$ (80,000)	\$ (10,000)
Local Assessment Amount:	\$ 1,771,017	\$ 1,828,426	\$ 1,986,501	\$ 158,075

Jamie Kinnarney, Superintendent of Schools
Anda Adams, Chief Academic Officer of MTSS
Annette Rhoades, Director of Special Services
Tara Weatherell, Business Manager
Raymond Ballou, Director of Technology and Communications



wrvsu.org

461 Waterman Road, Royalton, VT 05068
Phone: 802-763-8840 Fax: 802-763-3235

Dear White River Valley Supervisory Union Communities,

The WRVSU Special Services Department continues to ensure that all students are receiving quality academic intervention, social/emotional learning, and behavioral support. The WRVSU Special Services Department continues to provide quality academic instruction, social/emotional learning, and behavioral support to approximately 265 White River Valley Supervisory Union students who receive specialized instruction within our eight school buildings, but also within the fifteen receiving schools through the school choice option in our region.

Our communities have much to celebrate. First, the WRVSU has had a 48.7% decrease in the need for initial special education evaluations from FY22 to FY23. This is a positive indicator of the increased efficiency in the SU's universal and targeted system. Appropriate high quality universal instruction is being used with fidelity, as well as, targeted, goal oriented interventions are being identified through data teams.

Second, the number of students accessing out of district educational placements has decreased by 53% over the past two years. The number of students accessing the SU's alternative classrooms at the elementary and middle school level have decreased to one referral a year. The high school personalized learning classroom has been able to expand to encompass more students with a variety of learner profiles to support not just social emotional learning, but also transitional and executive functioning skills for more success after high school. This speaks closely to our ability to effectively support students through student support teams while also working closely with the area's designated mental health agency.

The FY25 budget contains two new positions to escalate our social emotional and behavioral support teams for the supervisory union. These additions are a full-time school psychologist and behavioral analyst. Without increasing the number of the FTE's, we are looking to restructure the use of special educators to assist with the efficiency and effectiveness of case management. Traditionally, special educators have different roles. One is case management, facilitating meetings, speaking with families, working with classroom teachers to provide appropriate instruction and accommodations and the other is to provide services/interventions directly to students per IEPs. The new structure will include Special Service Case Managers and Special Service Educators. This will allow professionals to narrow their focus and provide more robust services, as well as, be more available to work with families, classroom teachers, and students. This restructuring will, in hopes, allow for great progress for students, while helping with special services teacher retention.

The overall FY25 WRVSU Special Education budget is \$8,031,312, which is an increase of 3.18% from FY24. From the positions added above the rest of the increase is based on the Collective Bargaining Agreement increase in salaries and the increase in cost for employee benefits. We have been very vigilant and efficient in our use of funds. We are taking a creative yet thoughtful approach to student programming and professional development opportunities so we can continue to bolster a rich Multi-Tiered System of Supports for all students at a reasonable cost.

With Much Appreciation,
Annette Rhoades
Director of Special Services

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
2025-401-01-021-3-1201-5-0111-00-00	EEE TEACHER SALS	\$131,672	\$148,688	\$136,204	\$140,358	\$4,154	2.0 FTE
2025-401-01-021-3-1201-5-0121-00-00	EEE SUPPORT STAFF SALS	\$0	\$560	\$0	\$0	\$0	
2025-401-01-021-3-1201-5-0211-00-00	EEE INSTR - HEALTH INS	\$23,762	\$9,383	\$18,128	\$21,161	\$3,033	
2025-401-01-021-3-1201-5-0222-00-00	EEE INSTR - EMPLOYER TAXES	\$10,073	\$11,030	\$10,420	\$11,355	\$935	
2025-401-01-021-3-1201-5-0219-00-00	EEE INSTR - HRA	\$6,300	\$4,812	\$3,800	\$3,800	\$0	
2025-401-01-021-3-1201-5-0292-00-00	EEE INSTR - LIFE INS	\$122	\$0	\$127	\$108	(\$19)	
2025-401-01-021-3-1201-5-0232-00-00	EEE INSTR - OPEB	\$0	\$1,402	\$0	\$1,500	\$1,500	
2025-401-01-021-3-1201-5-0233-00-00	EEE INSTR - EMPLE RETIREMENT	\$0	\$29	\$0	\$0	\$0	
2025-401-01-021-3-1201-5-0271-00-00	EEE INSTR - WORKERS COMP	\$342	\$0	\$0	\$968	\$968	
2025-401-01-021-3-1201-5-0261-00-00	EEE INSTR - UNEMPLOYMENT	\$122	\$0	\$122	\$51	(\$71)	
2025-401-01-021-3-1201-5-0251-00-00	EEE INSTR - PROF DEV	\$4,000	\$0	\$4,000	\$4,000	\$0	
2025-401-01-021-3-1201-5-0281-00-00	EEE INSTR - DENTAL INS	\$844	\$0	\$921	\$940	\$19	
2025-401-01-021-3-1201-5-0294-00-00	EEE INSTR - DISABILITY INS	\$342	\$0	\$354	\$337	(\$17)	
2025-401-01-021-3-1201-5-0341-00-00	EEE - CONTRACTED SERVICES	\$5,000	\$990	\$5,000	\$5,000	\$0	
2025-401-01-021-3-1201-5-0562-00-00	EEE - TUITION	\$500	\$0	\$500	\$500	\$0	
2025-401-01-021-3-1201-5-0581-00-00	EEE INSTR - TRAVEL	\$2,500	\$5,515	\$2,500	\$5,000	\$2,500	
2025-401-01-021-3-1201-5-0611-00-00	EEE - SUPPLIES	\$1,500	\$410	\$1,500	\$1,500	\$0	
2025-401-01-021-3-1201-5-0811-00-00	EEE-DIRECT INSTR.-DUES&FEES	\$300	\$0	\$300	\$300	\$0	
	TOTAL EEE INSTRUCTION	\$187,379	\$182,819	\$183,875	\$196,878	\$13,003	
2102-401-01-021-4-1210-5-0611-00-00	IDEA B PRE-K - SUPPLIES	\$0	\$12,444	\$0	\$0	\$0	
	TOTAL IDEA B PREK	\$0	\$12,444	\$0	\$0	\$0	
2025-401-01-021-3-2160-5-0341-00-00	EEE - OT CONTR SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$0	
2025-401-01-021-3-2160-5-0581-00-00	EEE - OT TRAVEL	\$500	\$0	\$500	\$500	\$0	
	TOTAL EEE OCCUPATIONAL THERAPIST	\$4,500	\$0	\$4,500	\$4,500	\$0	
1032-401-53-021-0-1201-5-0111-00-00	SPEC ED - TEACHER SALS	\$1,024,828	\$874,445	\$1,204,753	\$1,260,906	\$56,153	17.0 FTE & .65 INT PROG CORD 1.0 504 Coordinator & Added 1.0 Behavior Analysis 35 FTE PARA
1032-401-53-021-0-1201-5-0121-00-00	SPEC ED - SUPPORT STAFF SALS	\$1,052,400	\$918,871	\$1,007,451	\$994,406	(\$13,046)	
1032-401-53-021-0-1201-5-0193-00-00	SPEC ED - SUMMER SALS	\$38,000	\$15,120	\$30,000	\$30,000	\$0	
1032-401-53-021-0-1201-5-0131-00-00	SPEC ED - SUBSTITUTES	\$70,000	\$42,563	\$40,000	\$40,000	\$0	
1032-401-53-021-0-1201-5-0211-00-00	SPEC ED - HEALTH INS	\$636,333	\$471,723	\$632,888	\$619,605	(\$13,283)	
1032-401-53-021-0-1201-5-0219-00-00	SPEC ED - HRA	\$111,340	\$84,214	\$127,900	\$84,000	(\$43,900)	
1032-401-53-021-0-1201-5-0220-00-00	SPEC ED - EMPLOYER TAXES	\$158,908	\$145,891	\$169,234	\$182,455	\$13,221	
1032-401-53-021-0-1201-5-0222-00-00	SPEC ED - LIFE INS	\$3,477	\$2,994	\$3,419	\$2,948	(\$471)	
1032-401-53-021-0-1201-5-0232-00-00	SPEC ED - VSTRS OPEB	\$11,500	\$8,412	\$11,500	\$11,500	\$0	
1032-401-53-021-0-1201-5-0233-00-00	SPEC ED - RETIREMENT CONTR	\$73,668	\$83,051	\$65,484	\$68,858	\$3,374	
1032-401-53-021-0-1201-5-0251-00-00	SPEC ED - WORKERS COMP INS	\$5,241	\$0	\$16,592	\$15,562	(\$1,030)	
1032-401-53-021-0-1201-5-0261-00-00	SPEC ED - UNEMPLOYMENT	\$3,405	\$2,044	\$3,222	\$1,348	(\$1,874)	
1032-401-53-021-0-1201-5-0266-00-00	SPEC ED - PROF DEV	\$3,500	\$10,332	\$0	\$0	\$0	
1032-401-53-021-0-1201-5-0281-00-00	SPEC ED - DENTAL INS	\$23,783	\$19,953	\$22,803	\$18,980	(\$3,823)	
1032-401-53-021-0-1201-5-0341-00-00	SPEC ED - CONTRACTED SERVICES	\$150,000	\$76,630	\$153,500	\$153,500	\$0	
1032-401-53-021-0-1201-5-0541-00-00	SPEC ED - ADVERTISING	\$0	\$150	\$0	\$150	\$0	
1032-401-53-021-0-1201-5-0562-00-00	SPEC ED - TUITION	\$1,605,000	\$1,417,465	\$1,640,000	\$1,640,000	\$0	
1032-401-53-021-0-1201-5-0581-00-00	SPEC ED - TRAVEL	\$3,000	\$11,033	\$3,000	\$3,000	\$0	
1032-401-53-021-0-1201-5-0594-00-00	SPEC ED - EXCESS COSTS	\$670,000	\$642,611	\$670,000	\$670,000	\$0	
1032-401-53-021-0-1201-5-0611-00-00	SPEC ED - SUPPLIES	\$20,000	\$2,812	\$15,000	\$15,000	\$0	
1032-401-53-021-0-1201-5-0611-00-00	SPEC ED - BOOKS	\$0	\$8,474	\$0	\$0	\$0	
1032-401-53-021-0-1201-5-0651-00-00	SPEC ED - SOFTWARE	\$6,000	\$1,501	\$3,500	\$3,500	\$0	
1032-401-53-021-0-1201-5-0739-00-00	SPEC ED - EQUIPMENT	\$15,000	\$116	\$10,000	\$10,000	\$0	
	TOTAL SPECIAL EDUCATION DIRECT INSTRUCTION	\$5,685,383	\$4,840,406	\$5,830,246	\$5,825,718	(\$4,529)	
2101-401-53-021-4-1202-5-0611-00-00	IDEA B PROP SHARE SUPPLIES	\$5,806	\$0	\$5,806	\$5,806	\$0	
	TOTAL PROPORTIONATE SHARE	\$5,806	\$0	\$5,806	\$5,806	\$0	
2101-401-53-021-4-1201-5-0111-00-00	IDEA B - DIRECT INSTRUCTION SALARIES	\$0	\$162,014	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0220-00-00	IDEA B - DIRECT INSTRUCTION EMPLOYER TAXES	\$0	\$11,623	\$0	\$0	\$0	

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
2101-401-53-021-4-1201-5-0341-000-00	IDEA B - DIRECT INSTRUCTION PROFESSIONAL SERVICE	\$0	\$16,330	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0562-000-00	IDEA B - TUITION	\$0	\$0	\$0	\$0	\$0	
2101-401-53-021-4-1201-5-0611-000-00	IDEA B - DIRECT INSTR SUPPLIES	\$0	\$189,966	\$0	\$0	\$0	
TOTAL IDEA B DIRECT INSTRUCTION		\$0	\$189,966	\$0	\$0	\$0	
1032-401-53-021-0-2140-5-0111-000-00	SPEC ED - PSYCH SRVCS SALARY	\$0	\$173,474	\$0	\$85,000	\$85,000	ADDING PSYCHOLOGIST 1.0 FTE
1032-401-53-021-0-2140-5-0211-000-00	SPEC ED - PSYCH HEALTH INS	\$0	\$0	\$0	\$29,309	\$29,309	
1032-401-53-021-0-2140-5-0220-000-00	SPEC ED - PSYCH EMPLOYER TAXES	\$0	\$0	\$0	\$6,877	\$6,877	
1032-401-53-021-0-2140-5-0233-000-00	SPEC ED - PSYCH RETIREMENT	\$0	\$0	\$0	\$0	\$0	
1032-401-53-021-0-2140-5-0271-000-00	SPEC ED - PSYCH WORKERS COMP	\$0	\$0	\$0	\$587	\$587	
1032-401-53-021-0-2140-5-0281-000-00	SPEC ED - PSYCH DENTAL INS	\$0	\$0	\$0	\$485	\$485	
1032-401-53-021-0-2140-5-0341-000-00	SPEC ED - PSYCHOLOGICAL SERVICES	\$350,000	\$0	\$350,000	\$250,000	(\$120,000)	Clara Martin Classroom Case Managers
TOTAL PSYCHOLOGICAL SERVICES		\$350,000	\$173,474	\$350,000	\$352,256	\$2,256	
2101-401-53-021-4-2140-5-0343-000-00	IDEA B - PSYCHOLOGICAL CONSULT	\$0	\$24,222	\$0	\$0	\$0	
2101-401-53-021-4-2140-5-0344-000-00	IDEA B - PSYCHOLOGICAL SERVICES	\$0	\$76,165	\$0	\$0	\$0	
TOTAL PSYCHOLOGICAL		\$0	\$100,387	\$0	\$0	\$0	
1032-401-53-021-0-2152-5-0111-000-00	SPEC ED - SLP SALS	\$318,396	\$264,452	\$260,442	\$324,585	\$64,143	2.8 FTE SLP & 2.0 SLP AIDE
1032-401-53-021-0-2152-5-0211-000-00	SPEC ED - SLP HEALTH INS	\$78,162	\$66,785	\$60,480	\$71,798	\$11,318	
1032-401-53-021-0-2152-5-0219-000-00	SPEC ED - SLP HRA	\$14,900	\$8,296	\$10,300	\$10,300	\$0	
1032-401-53-021-0-2152-5-0220-000-00	SPEC ED - SLP EMPLOYER TAXES	\$24,357	\$19,138	\$19,924	\$26,259	\$6,335	
1032-401-53-021-0-2152-5-0292-000-00	SPEC ED - SLP LIFE INS	\$305	\$369	\$253	\$324	\$71	
1032-401-53-021-0-2152-5-0233-000-00	SPEC ED - SLP RETIREMENT CONTR	\$3,066	\$3,935	\$2,989	\$4,866	\$1,877	
1032-401-53-021-0-2152-5-0271-000-00	SPEC ED - SLP WORKERS COMP	\$828	\$0	\$1,953	\$2,240	\$286	
1032-401-53-021-0-2152-5-0251-000-00	SPEC ED - PROF DEV	\$5,200	\$0	\$4,000	\$0	(\$4,000)	
1032-401-53-021-0-2152-5-0281-000-00	SPEC ED - DENTAL INS	\$2,103	\$1,748	\$1,743	\$1,872	\$129	
1032-401-53-021-0-2152-5-0294-000-00	SPEC ED - DISABILITY	\$828	\$0	\$677	\$779	\$102	
1032-401-53-021-0-2152-5-0294-000-00	SPEC ED - SLP CONTRACTED SERVICES	\$20,000	\$35,646	\$20,000	\$20,000	\$0	
2101-401-53-021-4-2152-5-0341-000-00	IDEA B BASIC-SLP CONSULTING	\$0	\$0	\$0	\$0	\$0	
1032-401-53-021-0-2152-5-0581-000-00	SPEC ED - SLP TRAVEL	\$2,500	\$1,583	\$2,500	\$2,500	\$0	
1032-401-53-021-0-2152-5-0611-000-00	SPEC ED - SLP SUPPLIES	\$1,500	\$1,456	\$1,500	\$1,500	\$0	
1032-401-53-021-0-2152-5-0481-000-00	SPEC ED - SLP DUES & FEES	\$1,000	\$989	\$1,000	\$1,000	\$0	
TOTAL SPEECH SERVICES		\$473,145	\$404,518	\$387,762	\$468,023	\$80,261	
2101-401-53-021-4-2152-5-0341-000-00	IDEA B - SPEECH CONT SVC	\$0	\$53,649	\$0	\$54,000	\$54,000	
TOTAL IDEA B SPEECH		\$0	\$53,649	\$0	\$54,000	\$54,000	
1032-401-53-021-0-2160-5-0111-000-00	SPEC ED - OT SALARIES	\$210,905	\$132,493	\$135,441	\$181,713	\$46,272	3.0 FTE DUE TO INCREASED NEEDS
1032-401-53-021-0-2160-5-0211-000-00	SPEC ED - OT HEALTH INS	\$47,697	\$32,927	\$37,109	\$60,117	\$23,008	
1032-401-53-021-0-2160-5-0219-000-00	SPEC ED - HRA	\$10,500	\$8,243	\$8,400	\$8,000	(\$400)	
1032-401-53-021-0-2160-5-0220-000-00	SPEC ED - OT EMPLOYER TAXES	\$16,134	\$8,648	\$10,361	\$14,701	\$4,339	
1032-401-53-021-0-2160-5-0292-000-00	SPEC ED - OT LIFE INS	\$5,513	\$120	\$127	\$162	\$35	
1032-401-53-021-0-2160-5-0233-000-00	SPEC ED - OT EMPER RETIREMENT	\$548	\$8,949	\$8,804	\$12,266	\$3,462	
1032-401-53-021-0-2160-5-0271-000-00	SPEC ED - OT WORKERS COMP	\$548	\$0	\$1,016	\$1,254	\$238	
1032-401-53-021-0-2160-5-0261-000-00	SPEC ED - OT UNEMPLOYMENT INS	\$243	\$0	\$122	\$77	(\$45)	
1032-401-53-021-0-2160-5-0294-000-00	SPEC ED - DISABILITY	\$548	\$0	\$352	\$436	\$84	
1032-401-53-021-0-2160-5-0251-000-00	SPEC ED - OT PROF DEV	\$3,000	\$444	\$2,000	\$0	(\$2,000)	
1032-401-53-021-0-2160-5-0281-000-00	SPEC ED - OT DENTAL INS	\$1,692	\$830	\$855	\$940	\$84	
1032-401-53-021-0-2160-5-0341-000-00	SPEC ED - OT CONTRACTED SERVICES	\$15,000	\$33,092	\$15,000	\$15,000	\$0	
1032-401-53-021-0-2160-5-0581-000-00	SPEC ED - OT TRAVEL	\$1,500	\$0	\$1,500	\$1,500	\$0	
1032-401-53-021-0-2160-5-0611-000-00	SPEC ED - OT SUPPLIES	\$1,000	\$2,869	\$1,000	\$1,000	\$0	
2101-401-53-021-4-2160-5-0341-000-00	IDEA B OT CONTRACTED SERVICES	\$0	\$98,628	\$0	\$0	\$0	
1032-401-53-021-0-2160-5-0739-000-00	SPEC ED - OT EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
TOTAL OCCUPATIONAL THERAPIST		\$314,281	\$327,243	\$222,086	\$297,165	\$75,078	
1032-401-53-021-0-2170-5-0341-000-00	PHYSICAL THERAPY CONT SVC	\$0	\$40,697	\$0	\$40,000	\$40,000	
1032-401-53-021-0-2190-5-0341-000-00	SPEC ED - OTHER SUPPORT SERV	\$0	\$0	\$0	\$0	\$0	
2101-401-53-021-4-2290-5-0341-000-00	IDEA B - OTHER SUPPORT CONT	\$0	\$9,938	\$0	\$0	\$0	
2101-401-53-021-4-2190-5-0341-000-00	IDEA B SUPPORT SERVICES	\$0	\$64,169	\$0	\$0	\$0	

ACCOUNT CODE ACCOUNT DESCRIPTION

ACCOUNT CODE	ACCOUNT DESCRIPTION	FY22-23 APPROVED	FY22-23 ACTUALS	FY23-24 APPROVED	FY24-25 PROPOSED	DIFFERENCE	NOTES
TOTAL OTHER SUPPORT SERVICES							
1032-401-53-021-0-2213-5-0251-00-00	SPEC ED - INSTRUCTIONAL STAFF TRAININGS	\$45,000	\$10,153	\$25,000	\$17,000	(\$8,000)	17 FTE @ \$1,000 per CBA
2101-401-53-021-4-2213-5-0341-00-00	IDEA B - INSTRUCTIONAL STAFF TRAININGS	\$0	\$9,183	\$0	\$0	\$0	
	TOTAL STAFF TRAINING/CURRICULUM	\$45,000	\$19,335	\$25,000	\$17,000	(\$8,000)	
1032-211-53-021-0-2490-5-0141-00-00	SPEC ED - ADMIN SALS	\$97,760	\$98,500	\$98,500	\$110,250	\$11,750	1.0 FTE
1032-211-53-021-0-2490-5-0121-00-00	SPEC ED - SUPPORT SALS	\$61,812	\$53,642	\$53,642	\$44,990	(\$8,652)	.8 FTE
1032-211-53-021-0-2490-5-0211-00-00	SPEC ED - ADMIN HEALTH INS	\$39,876	\$42,127	\$29,231	\$30,909	\$1,677	
1032-211-53-021-0-2490-5-0219-00-00	SPEC ED-HRA OOP COST	\$8,600	\$9,128	\$8,400	\$4,000	(\$4,400)	
1032-211-53-021-0-2490-5-0219-00-00	SPEC ED - HRA ADMIN	\$370	\$0	\$370	\$370	\$0	
1032-211-53-021-0-2490-5-0220-00-00	SPEC ED - ADMIN EMPLOYER TAXES	\$13,517	\$12,004	\$11,639	\$12,559	\$920	
1032-211-53-021-0-2490-5-0292-00-00	SPEC ED - ADMIN LIFE INS	\$364	\$607	\$317	\$270	(\$47)	
1032-211-53-021-0-2490-5-0233-00-00	SPEC ED - ADMIN RETIREMENT CONTR	\$7,025	\$4,037	\$5,487	\$3,037	(\$2,450)	
1032-211-53-021-0-2490-5-0235-00-00	SPEC ED - ADMIN ANNUITY	\$595	\$0	\$0	\$2,000	\$2,000	
1032-211-53-021-0-2490-5-0271-00-00	SPEC ED - ADMIN WORKERS COMP	\$243	\$0	\$1,141	\$1,071	(\$70)	
1032-211-53-021-0-2490-5-0261-00-00	SPEC ED - UNEMPLOYMENT	\$6,000	\$1,053	\$122	\$26	(\$96)	
1032-211-53-021-0-2490-5-0251-00-00	SPEC ED - ADMIN PROF DEV	\$1,741	\$1,697	\$951	\$2,000	\$0	
1032-211-53-021-0-2490-5-0281-00-00	SPEC ED - ADMIN DENTAL INS	\$500	\$0	\$500	\$485	(\$15)	
1032-211-53-021-0-2490-5-0312-00-00	SPEC ED - ADMIN CHILD FUND	\$5,000	\$140	\$5,000	\$5,000	\$0	
1032-211-53-021-0-2490-5-0341-00-00	SPEC ED - ADMIN CONTR SERVICES	\$5,000	\$0	\$5,000	\$5,000	\$0	
1032-211-53-021-0-2490-5-0343-00-00	SPEC ED - ADMIN LEGAL SERVICES	\$500	\$0	\$500	\$500	\$0	
1032-211-53-021-0-2490-5-0431-00-00	SPEC ED - ADMIN REPAIRS/MAINT	\$0	\$6,619	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0519-00-00	SPEC ED - CONTRACTED TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0533-00-00	SPEC ED - ADMIN PHONE	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0541-00-00	SPEC ED - ADMIN ADVERTISING	\$0	\$263	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0581-00-00	SPEC ED ADMIN - MILEAGE	\$0	\$2,000	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0611-00-00	SPEC ED - ADMIN SUPPLIES	\$500	\$100	\$500	\$500	\$0	
1032-211-53-021-0-2490-5-0641-00-00	SPEC ED - ADMIN BOOKS & PERIODICALS	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0739-00-00	SPEC ED - EQUIPMENT	\$0	\$0	\$0	\$0	\$0	
1032-211-53-021-0-2490-5-0811-00-00	SPEC ED - DUES & FEES	\$2,000	\$4,651	\$2,000	\$2,000	\$0	
	TOTAL SPECIAL ED ADMINISTRATION	\$268,523	\$249,740	\$225,300	\$225,466	\$167	
2101-401-53-021-4-2510-5-0913-00-00	IDEA B - INDIRECT COST	\$5,000	\$0	\$5,000	\$0	(\$5,000)	
	TOTAL CENTRAL SERVICES	\$5,000	\$0	\$5,000	\$0	(\$5,000)	
1032-401-53-021-0-2711-5-0519-00-00	SPEC ED - CONTRACTED TRANSPORTATION	\$385,000	\$344,013	\$424,500	\$424,500	\$0	Home to School Transportation
	TOTAL STUDENT TRANSPORTATION	\$385,000	\$344,013	\$424,500	\$424,500	\$0	
2101-401-53-021-4-2711-5-0519-00-00	IDEA B - TRANSPORTATION	\$120,000	\$200,359	\$120,000	\$120,000	\$0	STA Extra Services/Contracted Service Providers
2102-401-01-021-4-2711-5-0519-00-00	IDEA B PREK TRANSPORTATION	\$0	\$3,105	\$0	\$0	\$0	
2025-401-01-011-0-2711-5-0519-00-00	EEE TRANSPORTATION	\$0	\$1,758	\$0	\$0	\$0	
	TOTAL TRANSPORTATION	\$120,000	\$205,221	\$120,000	\$120,000	\$0	
	TOTAL WRVSU SPECIAL EDUCATION	\$7,844,018	\$7,218,018	\$7,784,076	\$8,031,312	\$247,236	3.18%

	SPECIAL EDUCATION REVENUE			DIFFERENCE
	FY23 BUDGET	FY24 BUDGET	FY25 BUDGET	
Act 73 Census Block Grant (NEW FY23)	\$ 7,844,018	\$ 7,784,076	\$ 8,031,312	\$ 247,236
Extra Ordinary Reimbursement (Excess of \$66,500 per student)	\$ 3,279,465	\$ 3,606,573	\$ 3,743,039	\$ 136,465.90
IDEA B Basic Flow Through	\$ 1,375,594	\$ 933,500	\$ 905,342	(\$ 28,158.00)
IDEA B Pre-School	\$ 706,797	\$ 750,906	\$ 697,661	(\$ 53,245.00)
EEE	\$ 26,388	\$ 29,076	\$ 14,805	(\$ 14,270.51)
TOTAL SU SPECIAL ED REVENUES	\$ 136,511	\$ 146,156	\$ 173,020	\$ 26,864.00
MEMBER TOWN ASSESSMENT	\$ 5,524,755	\$ 5,466,211	\$ 5,533,867	\$ 67,656
TOTAL	\$ 2,319,263	\$ 2,317,865	\$ 2,497,445	\$ 179,579

WRVSU FY25 SPECIAL EDUCATION ASSESSMENT

FY25 PROPOSED SpEd ASSESSMENT			
		\$	2,497,445
%	Amount	Change	FY24 % FY24 \$
22.46%	560,926	60,267	21.6% \$ 500,659
5.27%	131,615	4,132	5.5% \$ 127,483
10.36%	258,735	4,929	11.0% \$ 253,806
17.48%	436,553	37,880	17.2% \$ 398,673
10.84%	270,723	24,102	10.6% \$ 246,621
33.59%	838,892	48,268	34.1% \$ 790,624
SU SpEd Only:		2,497,445	100.0% \$ 2,317,866

WRVSU SPECIAL EDUCATION Assessment Only:		FY25 SpEd Assessment Schedule:	
	%	Amount	Monthly
FBUD	22.46%	\$ 560,926	\$ 46,744
GHUD	5.27%	\$ 131,615	\$ 10,968
RSUD	10.36%	\$ 258,735	\$ 21,561
SHARON	17.48%	\$ 436,553	\$ 36,379
STRAFFORD	10.84%	\$ 270,723	\$ 22,560
WRUD	33.59%	\$ 838,892	\$ 69,908
SU SpEd Only:		\$ 2,497,445	\$ 208,120
		\$	2,497,445



One Planet Programs

Bethel, Chelsea, Newton, Rochester,
Royalton, Sharon, Stockbridge, Tunbridge

ONE PLANET SCHOOL ANNUAL REPORT 2023-24

Once again, I would like to start by thanking the entire WRVSU community. It is with the great support of our eight schools and communities that One Planet has provided another fun and enriching year of afterschool and summer programming to our youth. We could not have done it without you!

SUMMER 2023

Last summer saw a repeat in numbers with over 300 WRVSU students attending our 6 summer camps. One Planet offered 5 weeks of programming at 5 of our sites and a 6th week of programming at our South Royalton site, a change made in response to community need. Across all of our sites, our weekly themes included: Circus Week, Fairy & Fantasy, Under the Sea, Rocks Rock!, Camping Week, The Night Sky, Let's Create, and Top Chef. Students engaged in a huge range of activities from learning about, creating, and performing their own circus to experimenting and perfecting recipes to challenge one another in an all out Top Chef competition.

In conjunction with thematic programming, One Planet campers traveled to many high interest locations in our region on a series of exciting field trips. Field trips included but were not limited to: Circus Smirkus, Rock of Ages Quarry, The Polar Caves, The Fairbanks Museum & Planetarium, The Montshire Museum, Tip Top Pottery, Artistree, Union Arena, Silver Lake State Park, Lake Pinneo, Storrs Pond, The Bethel Pool, UVAC, Get Air, and The Ben & Jerry's Factory. We would also be remiss not to mention our continued partnership with The Arts Bus, which traveled to each of our sites for a full week last summer providing our campers with highly creative arts enrichment. We feel privileged to visit and partner with such great organizations in our summer camps!



Summer programming also once again included the WRVSU and One Planet intervention program. Students in need of targeted intervention services in math and/or literacy were identified in our 8 elementary schools. Tutoring services were offered within the camp day allowing students to receive services and participate in the camp activities each day.

Finally, I would like to draw attention to the amazing WRVSU high school summer staff members who are an integral part of our summer camp staff each year. Last summer 16 high school students joined the staff across our 6 sites. Many of our high school staff members are "alumni" of the One Planet program themselves. They are a high energy group of young adults that our campers look up to as role models. It is wonderful to see the full spectrum of WRVSU students represented in our program.

We look forward to another successful summer camp in 2024!

ONE PLANET SCHOOL ANNUAL REPORT 2023-2024

FALL 2023

This year we had a few new hires in our site coordinator group. We welcomed Shane Murray-Smith to Tunbridge, Kristiana Manole to South Royalton, Lindsey LaPerle to Rochester, and Maegan Winters to Chelsea. While new to their site coordinator positions, Shane, Krisi, Lindsey, and Maegan were already familiar faces in their schools making smooth transitions to their added roles. I cannot thank our site coordinators, new and old, enough for the creativity, commitment, and enthusiasm they bring to their programs each and every day!

Bethel: Amy Gray, 9 yrs with OP

Chelsea: Maegan Winters, New!

Newton: Erin Yunger, 2 yrs with OP

Rochester: Lindsey LaPerle, New!

Sharon: Stephanie Jarrait. 4 years with OP

South Royalton: Kristiana Manole, New!

Stockbridge: Blythe Bates, 6 yrs with OP

Tunbridge: Shane Murray-Smith, New!



Session I and our GAP holiday programming were a great success this fall. A few Session I enrichment programs included: gymnastics, mountain biking, Arts Bus, cooking club, Go2Science, outdoor education, homework club, archery, Dungeons &

Dragons, and more! Our GAP holiday programming (Thanksgiving-Winter Vacation) is a time when more than ever our students vote, choose, and design some of their own activities. Some sites prefer to have a different enrichment activity each day while others opted for weekly themes, more similar to summer camp. Crafting, baking, gaming, performing, and outdoor exploration were common at all of our sites.



WHAT'S AHEAD

Over the next few months our tasks and goals will include:

- One Planet Director and WRVSU administrators will complete the Nita M. Lowey 21st Century Community Learning Centers grant application due to the VT AOE by early February.
- One Planet Director and WRVSU administrators will propose grant funding for grades 7 and 8 in our WRUD and FBUD districts.
- One Planet Director and WRVSU administrators will work to align the summer and afterschool goals more closely with the WRVSU strategic plan and goals.
- One Planet Director, Site Coordinators, staff, and students will put our heads together to create new enrichment themes and field trip locations for our 2024 summer camps.