

READSBORO SCHOOL DISTRICT

ANNUAL REPORT 2023



Informational Hearing/Public Meeting:

March 6th 2023 at 6:00 PM

Google Link

<http://meet.google.com/gqq-hrff-dxf>

or

Join by phone

(US) +1 918-973-0064 PIN: 801 845 128#

Voting:

March 7th 2023 by Australian Ballot

Readsboro School 10AM-7PM

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READSBORO SCHOOL DISTRICT

BOARD MEMBERS

Helyn Strom-Henriksen, Chair

Cindy Florence, Vice Chair

James Irace, Member

PRINCIPAL

Robyn C. Oyer

SUPERINTENDENT OF SCHOOLS

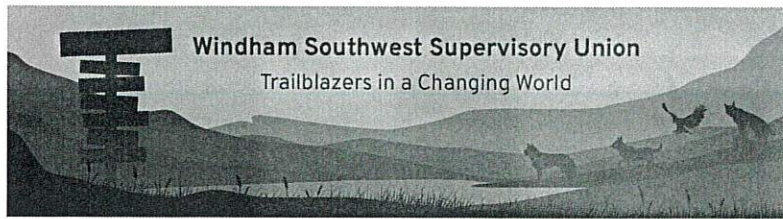
Barbara Anne Komons-Montroll

WSWSU BUSINESS MANAGER

Karen Atwood



Reindeer Day in Spirit Week of December 2022



Superintendent's Annual Report Letter 2022 - 2023

Dear WSWSU Families and Friends,

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

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

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

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

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

2. Student Engagement

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

3. Academic Achievement and Success

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

4. Sustainability

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

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

Barbara Anne

Annual Principal's Report, 2022-2023

Readsboro Central School has gone through some changes in the last year. We have had staffing changes, and we are now a Pre-K-6th grade school. Despite the changes, our school functions as a tight knit family with roots in the community. Laughter and fun are a focus everyday, teachers have engaging lessons for our students, and our students and staff are helpful and kind to each other!

We have new teachers here with us this year! Kaylea Nocher joined us as our 1st/2nd/3rd grade teacher, Stephanie Goulette joined us as our P.E. teacher, Kamaree Saldo is our Art teacher, and Dave Nicol is our School Nurse. Our returning teachers are: Becky Richardson (Pre-K and Kindergarten), Rosa Whelpley (4th/5th/6th grade), Clay Zeller-Townson (Music), and Ashley Blevins (Special Education). We have also welcomed two classroom paraprofessionals, Lauren Biasi and Jesse Lane, this year and a new School Cook, Brandon Horn. Other staff include Alex Filiault (Administrative Assistant), Kerry Marston (Custodian), Kathy Inman (Speech), Meg Woodbury (Occupational Therapy), Kathy Rapp (Early Childhood Special Education), and Melanie Boyd (Early Education Outreach Teacher). Together, we have an energetic, dedicated, and enthusiastic group of teachers and staff here at our school.

At the close of the 2021-2022 school year, we were able to hold an 8th grade graduation ceremony--which had not been done here in several years. We were happy to recognize our 8th grade students who were moving on to High School, and very happy to bring that tradition back. It was a graduation for the history books, as it was the last 8th grade class to graduate from Readsboro Central School. Over the summer the town voted to give Readsboro's 7th and 8th graders school choice. Our current 7th and 8th graders now go to school at Twin Valley Middle High School and Drury High School.

Students dismiss early, at 12:45, each Wednesday. This time allows teachers to receive professional development, time with their professional learning groups across the Supervisory Union, review and work through data, plan remediation, enrichment, and intervention for students, collaborate with other teachers, and lesson plan. Wednesday afternoons are a valuable time for teachers, and the school as a whole, to ensure that students receive the very best education we can provide!

We are focusing on our Portrait of Student Success and the six competencies which encompass this (Adaptability, Communication, Collaboration, Critical Thinking, Empathy, and Responsibility). The Portrait was created last year with staff members, School Board members, parents, community members, and students. Teachers incorporate the characteristics and qualities into their classrooms and lessons and we recognize positive behavior related to these competencies with Eagle Feathers.

We have tried this year to get out into the Community, and bring the Community into our school more often than the last couple of years allowed. With the help of key community members we have been able to do so. Cyndi Candiloro helped facilitate several key community events and activities that we are happy to be doing again. We had the Readsboro Fire Department here for Fire Prevention Week, parents and community members join us for Walk to School Day, we had a very engaging and fun field trip to the Readsboro Historical Society, the whole school paraded through town for Halloween and visited the Readsboro General Store, and we held a Veteran's Day Celebration where Normajeon Marchegiani sang the National Anthem and we invited Veterans in to be recognized, and we had many community members attend our Winter Concert. The school and the community have a history of being so connected and we are working towards this great connection once again!

We continue to use FastBridge as a formative assessment three times per year. This assessment screens students in math and reading, and is done on all of our K-6th grade students. These assessments help us plan our lessons and we use the data to see what re-teaching, interventions, remediation, or enrichment should occur.

We remain partners with Wings as an after school program. Shannon Trumble is our Readsboro Site Coordinator. She works hard to provide engaging programs for our students. We have some community members

who are currently running a program, but if you are interested in running a program, please let the school know. Pokémon and Lego clubs are a favorite among the Readsboro students!

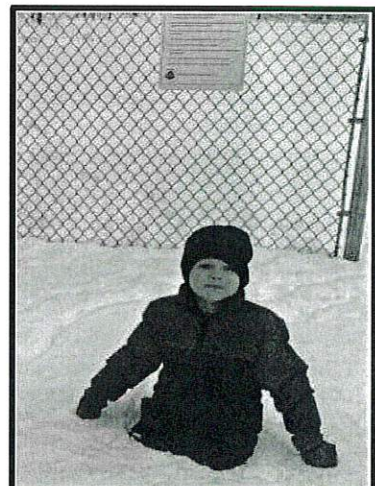
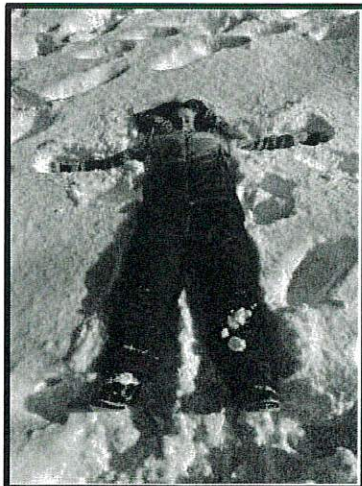
My goals for the school moving forward are to continue collaborating with students to unpack the Portrait of Student Success competencies to establish a common understanding, show growth in math and literacy, provide all students the academic supports they need, continue developing practices for tiered supports (Multi-tiered Systems of Support) including interventions, continue developing systems to collect student learning data to inform instruction and intervention, work to provide all students the social-emotional supports they need, and to increase community engagement.

Our current enrollment is 37 students in PK-6th grade.

Readsboro is a wonderful community to work in! Thank you to all of the staff, parents, and community members for the support myself and the school have received. I look forward to the work ahead and watching Readsboro's children grow and learn.

Respectfully,

Robyn C. Oyer
Principal
Readsboro Central School



**SCHOOL WARNING
TOWN SCHOOL DISTRICT, READSBORO, VERMONT**

The legal voters of the Readsboro School District are hereby notified to attend a public informational hearing at the Readsboro School Auditorium on **March 6, 2023 at 6:00 pm** to act on Articles (VI and VII) on the 2023 Readsboro School District Annual Meeting Warning. If unable to attend in person, the meeting can be accessed by: (**GOOGLE Meet**) <http://meet.google.com/gqq-hrff-dxf> or by phone: (US) +1 918-973-0064 PIN: 801 845 128#. The meeting will then be adjourned. Voting on Articles (I, II, III, IV, V) by Australian Ballot will take place on Tuesday, March 7, 2023 at the School auditorium in the Town of Readsboro. For this purpose, the polls will open at 10:00 a.m. and close at 7:00 p.m.

ARTICLE I

To elect a Readsboro School Director for three (3) years. (By Australian Ballot)

ARTICLE II

To elect a Readsboro School District Moderator (By Australian Ballot)

ARTICLE III

To elect a Readsboro School District Clerk (By Australian Ballot)

ARTICLE IV

To elect a Readsboro School District Treasurer (By Australian Ballot)

ARTICLE V

To see if the voters of the Readsboro School District will vote to appropriate \$1,615,745 for the support of its school for the year beginning July 1, 2023. (By Australian Ballot)

ARTICLE VI

To see if the Readsboro School District will vote to authorize the School Directors to borrow money on the notes of the Town School District or otherwise in anticipation of taxes?

ARTICLE VII

To hear the reports of the School Directors and act thereon.

Helyn Strom-Henriksen

Cindy Florence

Readsboro School Directors

Dated at Readsboro, Vermont
this 30th day of January 2023.

**READSBORO SCHOOL DISTRICT
BUDGET HIGHLIGHTS**

	Actual READSBORO 2021-2022	Budget READSBORO 2022-2023	Budget READSBORO 2023-2024	% of Budget
PERSONNEL COSTS:				
Salaries	371,595.73	488,646	445,417	
FICA	27,051.06	37,384	34,418	
Hospitalization	57,234.36	73,699	91,633	
Teacher's Retirement Plan	0.00	2,216	1,889	
VSTRS OPEB	7,495.06	6,075	11,318	
Non-professional Retirement	1,220.78	1,542	4,092	
Workmen's Compensation	3,596.70	4,392	4,246	
Unemployment Compensation	2,214.00	2,600	2,650	
Credit Reimbursement	135.00	6,884	6,459	
HRA	5,129.48	15,467	11,520	
HSA	4,200.00	0	4,100	
Dental	3,643.90	3,296	4,412	
Life & Disability Insurance	1,612.76	2,616	2,441	
Subtotal	485,128.83	644,817	624,595	38.7%
INSTRUCTIONAL RELATED COSTS:				
Athletics (Salaries)	0.00	0	0	
Professional Services	17,166.60	14,234	26,113	
Repairs & Maintenance	984.94	3,000	3,000	
Field Trips/Winter Sports	0.00	6,500	3,000	
Travel	0.00	200	200	
Supplies	3,505.77	17,800	9,200	
Books & Periodicals	2,543.49	3,300	3,300	
Software/AV	2,053.85	1,845	1,850	
Equipment	6,096.99	27,600	8,200	
Dues & Fees	819.59	800	950	
Misc. Expense	11,629.67	18,500	8,500	
Postage	8.17	200	200	
Inservice/Prof. Development		1,000	1,000	
Contingency	0.00	0	37,855	
Subtotal	44,809.07	94,979	103,368	6.4%
TRANSPORTATION:				
(ES & MHS)	61,033.10	64,287	76,743	4.7%
WSWSU ASSESSMENT: Regular Ed				
	76,807.00	81,691	41,072	2.5%
WSWSU ASSESSMENT: Special Ed				
	42,683.00	69,852	74,307	4.6%
WSWSU ASSESSMENT: Special Ed District				
	59,277.86	156,304	108,917	6.7%
DEBT SERVICE & LOAN INTEREST:				
	3,751.00	4,000	4,000	0.2%
TUITION				
	310,558.68	277,408	425,183	26.3%
CONT TO RESERVE MAINTENANCE:				
	17,275.00	0	0	
SCHOOL BOARD EXPENSE:				
	12,497.51	11,282	11,852	0.7%
HOT LUNCH PROGRAM:				
	3,329.04	16,200	15,500	1.0%
PROPERTY MANAGEMENT:				
Custodian	27,831.17	45,753	48,233	
Water/sewer Maintenance	11,015.18	11,040	11,310	
Multi-peril/prop Insurance	4,472.67	4,600	5,265	
Garbage Removal	1,830.00	2,000	2,000	
Utilities	40,514.65	31,415	43,700	
Repairs & Maintenance	12,655.33	15,000	15,100	
Custodian Travel/Training	0.00	100	100	
Supplies	5,735.77	4,000	4,000	
Equipment-Outlays	1,997.79	500	500	
Subtotal	106,052.56	114,408	130,208	8.1%
TOTAL	1,223,202.65	1,535,228	1,615,745	

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
INTEREST ON LOAN	3,751.00	4,000	4,000
CONTRIBUTION TO RESERVE MAINTENANCE	17,275.00	0	0
INSTRUCTION			
K GALLAGHER/TBH	20,812.28	67,370	52,341
N FAHEY	29,218.50	60,691	0
S LAKE	9,763.21	0	0
C ZELLER TOWNSON	9,119.67	9,800	9,800
SHELLEY O'DOWN/TBH .2	382.10	13,474	0
R RICHARDSON	60,090.00	62,361	62,361
ART - CHILDS .2	5,053.84	12,138	0
D WHELPLEY	49,673.00	52,341	52,341
S LINCOLN	41,178.28	54,011	0
K SALDO .2	0.00	0	9,800
K NOCHER	0.00	0	42,322
S GOULETTE .2	0.00	0	11,136
J LANE	0.00	0	19,767
L BIASI	0.00	0	23,255
SUBSTITUTES R	24,917.95	5,000	5,000
HOSPITALIZATION	45,354.50	65,656	67,893
HAS	4,200.00	0	4,100
HRA	3,890.40	13,707	8,000
K GALLAGHER/TBH	1,545.26	5,154	4,346
N FAHEY	2,120.06	4,643	0
S LAKE	563.52	0	0
C ZELLER TOWNSON	459.68	750	750
SHELLEY O'DOWN/TBH .2	29.23	1,031	0
R RICHARDSON	4,369.68	4,771	4,771
ART - CHILDS .2	386.63	929	0
D WHELPLEY	3,658.51	4,004	4,004
S LINCOLN	3,050.72	4,132	0
K SALDO .2	0.00	0	750
K NOCHER	0.00	0	3,238
S GOULETTE .2	0.00	0	852
J LANE	0.00	0	1,512
L BIASI	0.00	0	1,779

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
SUBSTITUTES FICA	1,906.34	383	383
TEACHERS RETIREMENT 403B	0.00	2,216	1,434
VSTRS OPEB	7,495.06	6,075	11,318
VMERS	0.00	0	2,473
CREDIT REIMBURSEMENT	0.00	5,635	5,000
UNEMPLOYMENT COMP	2,214.00	2,600	2,650
WORKMENS COMP	2,451.10	3,035	2,815
DENTAL	3,091.04	2,950	3,460
LIFE AND DISABILITY	1,177.52	1,920	1,710
PROFESSIONAL DEVELOPMENT	0.00	1,000	1,000
REPAIRS AND MAINTENANCE	984.94	1,000	1,000
SUPPLIES	2,669.67	5,500	5,000
ART SUPPLIES	130.93	500	500
MUSIC SUPPLIES	0.00	1,000	500
SCIENCE SUPPLIES	0.00	500	500
PE SUPPLIES	133.34	5,900	500
BOOKS & PERIODICALS	1,414.21	2,000	2,000
EQUIPMENT	0.00	22,000	2,000
ONLINE COURSES	3,150.00	10,000	0
DUES AND FEES	0.00	-	-
WINTER SPORTS	0.00	1,000	1,000
FIELD TRIPS	0.00	5,500	2,000
CONTINGENCY	0.00	0	37,855
TOTAL INSTRUCTION	346,655.17	522,677	475,216
TECHNOLOGY			
TECH CONSULTANT	11,062.50	10,608	11,138
BCBS	4,235.22	0	0
HRA	1,239.08	0	0
TECH CONSULTANT-FICA	667.81	812	852
WORKMENS COMP	96.55	95	100
DENTAL	220.02	0	0
TECH SERVICES SU	0.00	250	250
REPAIRS & MAINTENANCE	0.00	2,000	2,000
TELECOMMUNICATIONS	1,320.00	1,440	1,500
SUPPLIES/SOFTWARE	2,053.85	1,400	1,400

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
EQUIPMENT	3,939.00	4,000	4,000
TOTAL TECHNOLOGY	24,834.03	20,605	21,240
STUDENT AFTER SCHOOL ACTIVITIES	8,479.67	8,500	8,500
GUIDANCE			
GUIDANCE .2	0.00	10,468	10,468
GUIDANCE .2 FICA	0.00	801	801
CREDIT REIMBURSEMENT	0.00	205	415
WORKMENS COMP	59.34	94	102
SUPPLIES	0.00	200	200
TOTAL GUIDANCE	59.34	11,768	11,986
HEALTH SERVICES			
NURSE SUB	0.00	500	0
NURSE SUB FICA	0.00	38	0
PROFESSIONAL MEDICAL SERVICES .2/.3	12,631.60	13,984	25,863
SUPPLIES/EQUIPMENT	316.96	500	500
SOFTWARE	0.00	445	450
DUES & FEES	180.00	0	150
TOTAL HEALTH SERVICES	13,128.56	15,467	26,963
LIBRARY/MEDIA SERVICES			
LIBRARIAN .2	0.00	13,808	13,808
LIBRARIAN .2 FICA	0.00	1,056	1,056
WORKMENS COMP	108.63	124	132
SUPPLIES	0.00	2,500	300
BOOKS & PERIODICALS	1,000.00	1,000	1,000
DUES & FEES	43.33	400	400
TOTAL LIBRARY/MEDIA SERVICES	1,151.96	18,888	16,696
SCHOOL BOARD SERVICES			
SCH BRD SALARIES	3,500.00	3,900	3,900
CLERK SALARY	0.00	1,000	1,000
TREASURER SALARY	1,375.00	1,000	1,000
SCH BRD FICA	267.75	298	298

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
CLERK FICA	0.00	77	77
TREASURER FICA	105.19	77	77
PROFESSIONAL SERVICES	0.00	250	250
LEGAL FEES	2,891.93	750	750
SB LIABILITY INSURANCE	1,972.25	2,030	2,600
ADVERTISING	112.79	100	100
CONTINGENCY	146.85	0	0
MISC EXPENSES/FEES	2,125.75	1,800	1,800
TOTAL SCHOOL BOARD SERVICES	12,497.51	11,282	11,852
SU ASSESSMENT	76,807.00	81,691	41,072
OFFICE OF PRINCIPAL			
R OYER	85,000.00	86,700	91,035
A FILIAULT	25,324.40	29,376	30,845
HOSPITALIZATION	7,644.64	8,043	23,740
HRA	0.00	1,760	3,520
R OYER FICA	6,505.02	6,633	6,964
A FILIAULT FICA	1,788.60	2,247	2,360
403B RETIREMENT	0.00	0	455
VT MUNIC RETIREMENT	1,220.78	1,542	1,619
CREDIT REIMBURSEMENT	135.00	1,044	1,044
WORKMENS COMP	881.08	1,044	1,097
DENTAL	332.84	346	952
LIFE & DISABILITY	435.24	696	731
PROFESSIONAL SERVICES	4,535.00	0	0
POSTAGE	8.17	200	200
TELEPHONE	3,166.54	3,000	3,000
TRAVEL	0.00	200	200
SUPPLIES	254.87	500	500
EQUIPMENT	2,157.99	1,500	2,100
DUES & FEES	596.26	400	400
TOTAL OFFICE OF PRINCIPAL	139,986.43	145,231	170,762
MAINTENANCE OF PLANT			
SUBSTITUTE/SUMMER HELP	227.08	1,000	1,000

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
K MARSTON	24,246.25	39,250	41,212
HOSPITALIZATION	0.00	0	0
HRA	0.00	0	0
K MARSTON FICA	1,854.80	3,003	3,153
SUBSTITUTE/SUMMER HELP FICA	17.21	77	77
VT MUNIC RETIREMENT	1,210.24	2,061	2,164
WORKMENS COMP	275.59	362	380
DENTAL	0.00	0	0
LIFE & DISABILITY	0.00	0	247
ASBESTOS TRAINING	0.00	100	100
WATER/SEWER	11,015.18	11,040	11,310
LAWN MAINTENANCE	2,500.00	3,000	3,100
TRASH REMOVAL	1,830.00	2,000	2,000
REPAIRS & MAINTENANCE	9,735.33	12,000	12,000
ASBESTOS INSPECTION	420.00	0	0
PROPERTY INSURANCE	4,472.67	4,600	5,265
TRAVEL	0.00	0	0
SUPPLIES	5,735.77	4,000	4,000
ELECTRICITY	13,407.48	11,175	13,700
FUEL OIL	22,620.63	15,300	25,000
KEROSENE	0.00	500	500
EQUIPMENT	1,997.79	500	500
TOTAL MAINTENANCE OF PLANT READS	101,566.02	109,968	125,708
TRANS ASSESSMENT	61,033.10	64,287	76,743
PRE-K PRIVATE TUITION	9,294.00	14,624	15,056
HS TUITION			
TUITION VT LEAS	62,511.42	101,600	178,610
TUITION OUTSIDE VT LEAS	65,260.00	26,888	127,044
PRIVATE SCHOOL TUITION	16,842.00	0	0
TOTAL HS TUITION	144,613.42	128,488	305,654
VOCATIONAL TUITION			
VOCATIONAL TUTIONAL	3,172.26	394	552

READSBORO SCHOOL DISTRICT BUDGET

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	READSBORO	READSBORO	READSBORO
ST OF VT VOC TUITION	4,047.00	538	906
VOC TUITION OUTSIDE STATE	149,432.00	133,364	103,015
TOTAL VOCATIONAL TUITION	156,651.26	134,296	104,473
SPECIAL ED			
SUPPLIES	0.00	700	700
BOOKS & PERIODICALS	129.28	300	300
EQUIPMENT	0.00	100	100
SPED ASSESS	42,683.00	69,852	74,307
SPED ASSESS'T SERVICES	59,277.86	156,304	108,917
TOTAL SPED	102,090.14	227,256	184,324
FOOD SERVICE SUPPORT	3,329.04	16,200	15,500
TOTAL	1,223,202.65	1,535,228.00	1,615,745.00

**READSBORO SCHOOL DISTRICT
REVENUES AND TAX RATE**

	READSBORO Actual <u>FY - 22</u>	READSBORO Budget <u>FY - 23</u>	READSBORO Budget <u>FY - 24</u>
<u>Local Revenues:</u>			
Interest Income	83.50	0	0
Reserve Interest	1.27	0	0
Tuition	13,000.00	13,000	0
Misc Receipts	1,812.48	0	0
<u>Fund Balance</u>	0.00	0	166,957
<u>Playground/Maint. Reserve</u>	0.00	0	0
<u>Other State Revenues:</u>			
Census Block Grant	0.00	211,542	0
Small Schools Grant	61,160.00	61,160	61,160
Vocational Tuition	32,970.94	40,000	30,000
Forestry Grant -Readsboro	6,064.32	5,500	5,500
Total Revenues	115,092.51	331,202	263,617
Actual Expenditures	1,223,203.00	-	-
Budget		1,535,228	1,615,745
Less: Revenues		331,202	263,617
State Support Grant	1,217,607.00		
State Tech Center Payment	4,047.00		
Fund Balance Applied to FY 22	6,140		
Fund Balance Applied to FY 23	0.00		
Maint. Reserve Fund Balance	75,215.18		
Education Spending (Act 68)		\$ 1,204,026	\$ 1,352,128
Equalized Pupils		74.42	68.43
Per Pupil Penalty		\$ -	\$ -
Education Spending Per Pupil		16,178.80	19,759.29
Equalized Tax Rate (ETR)		\$ 1.251	\$ 1.277
Estimated Tax Rate for FY'2023		READSBORO	READSBORO
		<u>FY' 2023</u>	<u>Estimated****</u>
School Tax		\$ 1.2497	\$ 1.3206
Town Tax (Level Funded)		\$ 0.9473	\$ 0.9473
Total Tax		\$ 2.1970	\$ 2.2679
CLA %		100.07%	96.66%

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

**READSBORO SCHOOL DISTRICT
ANTICIPATED REVENUE**

FUND BALANCE	\$ 136,957.00
TAX STABILIZATION RESERVE FUND (Surplus FY21)	\$ 30,000.00
FEDERAL FORESTRY	\$ 5,500.00
VOCATIONAL TUITION REIMBURSEMENT	\$ 30,000.00
State reimbursement for out of state vocational high school tuition costs	
MERGER SUPPORT GRANT (Formerly Small Schools Support Grant)	\$ 61,160.00
State support for small schools with an enrollment of less than 100 or an average grade size of 20 or fewer students	
TOTAL SCHOOL ANTICIPATED REVENUES	\$ 263,617.00
FY '2024 PROPOSED BUDGET	<u>\$ 1,615,745.00</u>
EDUCATION SPENDING (BUDGET minus REVENUES)	\$ 1,352,128.00
EQUALIZED PUPILS	\$ 68.43
EDUCATION SPENDING PER PUPIL	\$ 19,759.29

District: Readsboro SU: Windham Southwest		T164 Bennington County		Property dollar equivalent yield 15,479	<--See bottom note	Homestead tax rate per \$15,479 of spending per equalized pupil 1.00
				17,600		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2021	FY2022	FY2023		FY2024
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	-	\$1,394,996	\$1,535,228		\$1,615,745
2.	plus Sum of separately warned articles passed at town meeting	-	-	-		-
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor)	NA	NA	NA		-
4.	Locally adopted or warned budget	-	\$1,394,996	\$1,535,228		\$1,615,745
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-		-
6.	plus Prior year deficit repayment of deficit	-	-	-		-
7.	Total Expenditures	-	\$1,394,996	\$1,535,228		\$1,615,745
8.	S.U. assessment (included in local budget) - informational data	-	-	-		\$301,039
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-		-
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	-	\$173,342	\$331,202		\$263,617
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-		-
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	NA	NA	NA		NA
13.	Offsetting revenues	-	\$173,342	\$331,202		\$263,617
14.	Education Spending	-	\$1,221,654	\$1,204,026		\$1,352,128
15.	Equalized Pupils	-	77.12	74.42		68.43
16.	Education Spending per Equalized Pupil	-	\$15,840.95	\$16,178.80		\$19,759.29
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-		-
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	-	\$4.86	-		\$56.67
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-		-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-		-
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-		-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-		-
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-		-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	\$78.19	\$81.63		\$165.40
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		-
26.	Excess spending threshold	threshold = \$18,766	threshold = \$18,789	threshold = \$15,997		threshold = \$22,204
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	\$18,756.00	\$18,789.00	\$19,997.00		\$22,204.00
28.	Per pupil figure used for calculating District Equalized Tax Rate	-	\$15,841	\$16,179	2 year suspension	\$19,759.29
29.	District spending adjustment (minimum of 100%)	-	139.975%	121.517%		127.652%
Prorating the local tax rate						
30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(19,759.29 + 15,479) / 1.00]	-	\$1.3998	\$1.2162		\$1.2765
31.	Percent of Readsboro equalized pupils not in a union school district	-	100.00%	100.00%		100.00%
32.	Portion of district eq homestead rate to be assessed by town (100.00% x 1.28)	-	\$1.3998	\$1.2162		\$1.2765
33.	Common Level of Appraisal (CLA)	108.02%	110.00%	100.07%		96.66%
34.	Portion of actual district homestead rate to be assessed by town (\$1.2765 / 96.66%)	-	\$1.2725	\$1.2143		\$1.3206
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
35.	Anticipated income cap percent (to be prorated by line 30) [(19,759.29 + 17,600) x 2.00%]	0.00%	2.30%	2.03%		2.25%
36.	Portion of district income cap percent applied by State (100.00% x 2.25%)	-	2.30%	2.03%		2.25%
37.	#N/A	100.00%	-	-		-
38.	#N/A	-	-	-		-

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

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

- The base income percentage cap is 2.0%.

**Windham Southwest Supervisory Union
Assessment**

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

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

	Actual 2021-2022	Budget 2022-2023	Proposed Budget 2023-2024
Revenues:			
Interest	649.33	500	500
Misc Income	873.83	0	0
Spec. Ed Services Assessments	1,052,089.53	2,070,164	1,380,846
Spec. Ed State Reim/Grants	2,652,510.08	815,435	2,224,664
Prior Year Adjust Assessments	-45,891.17 1,468,030.78	0 1,851,760	 1,573,234
General Fund Revenues:	5,128,262.38	4,737,859	5,179,244
Fund Balance -Special Ed	0.00	224,297	48,693
Fund Balance WSSU	92,652.00	51,310	518,755
Total Gen Fund Revenues:	5,220,914.38	5,013,466	5,746,692
 Expenditures:			
Superintendent's Office	352,445.71	350,871	395,372
Fiscal Services	536,069.33	599,142	578,256
Dir. Curriculum	99,330.45	100,009	105,659
Special Education:			
Special Education Teachers/Staff	1,330,015.17	1,665,115	1,847,545
Special Education Services-District	1,163,546.07	949,643	1,460,197
Special Education Transportation	246,733.17	270,841	297,768
Speech Services	268,074.02	275,131	302,115
Occupational/PT Therapy Services	113,605.12	124,655	133,198
School Psychologist/Evaluations	63,401.27	66,265	69,802
Alternative Special Ed Program	245,951.77	390,483	298,314
EEE Program	82,982.13	95,905	99,364
Special Education Administration	124,885.81	125,406	159,102
PY Adj	7.81		
Total Gen Fund Expenditures:	4,627,047.83	5,013,466	5,746,692
Excess/(Deficiency)	593,866.55		

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

Assessment Breakdown by District:

	2021-2022	2022-2023	2023-2024
Halifax	172,840	204,059	172,766
Readsboro	119,489	151,543	115,379
Searsburg	44,041	55,552	47,197
Stamford	165,973	198,212	179,677
Twin Valley	965,688	1,242,394	1,058,214
	1,468,031	1,851,760	1,573,233
Special Ed District Assessment			
Halifax	99,771	203,162	128,942
Readsboro	53,134	156,304	108,917
Searsburg	60,876	57,799	121,138
Stamford	118,812	198,245	63,155
Twin Valley	852,372	1,454,654	958,694
Total Assessment	1,184,965	2,070,164	1,380,846

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

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

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

ENROLLMENT AS OF JANUARY 2023

ELEMENTARY:	<u>GRADES</u>	<u>TOTAL</u>
	PK	3
	K	8
	1	3
	2	5
	3	7
	4	5
	5	3
	6	3
Total Readsboro Elementary:		37

SECONDARY:	<u>7th</u>	<u>8th</u>	<u>9th</u>	<u>10th</u>	<u>11th</u>	<u>12th</u>	<u>TOTAL</u>
BUHS					2		2
Drury	4	1	1			2	8
Twin Valley Middle High	2	4	2	1			9
McCann Tech			3	1	2	1	7
Private/Independent School							0
Total Secondary	6	5	6	2	4	3	26

TOTAL READSBORO ENROLLMENT: 63



**READSBORO SCHOOL DISTRICT
FACULTY AND STAFF
As of December 2023**

Teachers	Campus	Position	Degree
Robyn Oyer	Readsboro	Principal	
Ashley Blevins	Readsboro	100% Special Education (WSWSU)	B+30
Melanie Boyd	Readsboro	60% Early Education Teacher (WSWSU)	B+30
Stephanie Goulette	Readsboro	20% FTE Physical Education	M
Kaylea Nocher	Readsboro	100% FTE Elementary	B
Rebecca Richardson	Readsboro	100% FTE PreK and Kindergarten	B+15
Kamaree Saldo	Readsboro	20% FTE Art	B+30
David Rosa Whelpley	Readsboro	100% FTE Elementary	M
Clayton Zeller-Townson	Readsboro	20% FTE Music	M+15
Open	Readsboro	100% FTE Elementary	
Open	Readsboro	20% FTE Library	
Open	Readsboro	20% FTE Guidance	

Staff	Campus	Position
Lauren Biasi	Readsboro	Paraprofessional
Kathy Inman	Readsboro	Speech Pathologist (WSWSU)
David Nicol	Readsboro	Nurse (WSWSU)
Kerry Marston	Readsboro	Custodian
Brandon Horn	Readsboro	Cook
Jesse Lane	Readsboro	Paraprofessional
Alexandra Filiault	Readsboro	Secretary
Megan Woodberry	Readsboro	40% Occupational Therapist
Kathy Rapp	Readsboro	100% Early Education Coordinator (WSWSU)

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

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

January 12, 2023

Board of Directors
Readsboro Town School District

AUDITOR'S CERTIFICATION

The financial statements of the Readsboro Town School District for the fiscal year ended June 30, 2022 were audited by Mudgett, Jennett & Krogh-Wisner, P.C. of Montpelier. The financial statements will be available, with our independent auditor's reports, at the Windham Southwest Supervisory Union office once the final statements are issued.

Sincerely,

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

A handwritten signature in black ink, appearing to read "J. Mudgett", written in a cursive style.

John H. Mudgett, CPA
Principal