

**CALAIS SCHOOL DISTRICT
WARNING**

The legal voters of the Calais Town School District are hereby warned to meet at the Calais Elementary School in the Town of Calais on Tuesday, March 7, 2017 at 9:00 A.M. to act on the following:

ARTICLE 1. To elect a Moderator.

ARTICLE 2. To authorize the Board of School Directors to hold any audited fund balance as of June 30, 2017 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school.

ARTICLE 3. To authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the school year.

ARTICLE 4. To transact any other business that may legally come before the meeting.

**Article to be voted by Australian Ballot
Polling Times – 7:00 A.M. Through 7:00 P.M.**

ARTICLE 5. To elect the following School Directors by Australian ballot:

One (1) School Director	Two (2) Year Term
One (1) School Director	Three (3) Year Term

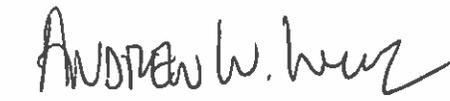
ARTICLE 6. Shall the voters of the school district approve the school board to expend \$ 1,979,978, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,455 per equalized pupil. This projected spending per equalized pupil is 10.5% higher than spending for the current year.

The legal voters of Calais Town School District are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Section 553 of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

SCHOOL DIRECTORS


Chauntelle Eckhaus, Chair


Susanna Culver, Vice Chair


Drew Lamb, Clerk


Catherine Reed


Michael Giammusso

This year the Calais Elementary School Board continued to build upon work begun in the previous year. In keeping with our board goals, our work is based on budgeting and policy as well as a focus on student learning outcomes and how to measure them. Act 46, the new state law, has required a tremendous investment of time and effort.

As an example of work related to both budgeting and student learning outcomes, the board supported a half-time math intervention position in our local budget. This is considered tier 2 instruction. It has been found that this level of intervention, starting in kindergarten, is far more effective than waiting until students struggle to the extent that specialized instruction (tier 3) is required at a far higher cost.

The work of the Supervisory Union-wide Act 46 study committee is ongoing. As of this writing, a decision has not yet been made on whether to consolidate the six boards and budgets of WCSU.

The boards recognize that students would benefit greatly if we had better communication, and collaborated more. In an effort to achieve that, we have met together several times this year. This has improved communication across the SU, allowing us to work on issues that affect students at every school.

It is important to all board members that all students in our PreK-12 system have similar skill sets and experiences. Our work together as a full board has allowed us to create a shared set of student learning outcomes for all schools in our SU. The outcomes can be found at wcsu32.org > Student Learning Outcomes.

Here is a summary of the Calais 2017-2018 School Budget:

- Requested Expense Budget is \$1,979,978 or a 3.80% decrease over the previous year
 - Salaries and Benefits are projected to increase by \$3,143 or .15%
 - Non-salary items are projected to decrease by \$81,452 or (3.96%)
- Due to a reduction in revenues, the Net Impact on Taxes is 3.47%
- Tax Summary: These numbers include 2016 Common Level of Appraisal, information provided by the Agency of Education (property yield, equalized pupils, state-wide tax rate), and school budgets:
 - The combined total projected tax increase (from the previous year) is 7.2 Cents, or \$72 for a \$100k Homestead (2.0 cents from CES budget, 5.2 cents from U-32 budget)
 - Non-residential properties are projected to increase taxes by 1.5 cents or \$15 for a \$100k Property

One major change in the budget this year is that all revenues and expenditures for both Transportation (bussing) and Special Education flow through the WCSU budget, as these items have been consolidated. CES pays the net difference between expenditures and revenues. This causes two major changes: The SU budget will go up, while the CES budget goes down (see Superintendent report) and it will be challenging this year to compare line items to previous years due to the shifting of dollar amounts within the budget.

We will have a meeting on Saturday, February 25 at 9:00 a.m. to answer any questions about the budget. According to Vermont State statute, the informational meeting must be held within 10 days of Town meeting.

Lastly, we would like to extend our appreciation to Michael Giammusso for his three years of service on the school board, and his time serving on the Act 46 committee.

Chauntelle Eckhaus, Chair
Susanna Culver, Vice-Chair
Drew Lamb, Clerk
Katie Reed
Michael Giammusso

Principal's Report

I feel very fortunate to be able to report out as principal of Calais Elementary for the second year! This second year has left me feeling confident that I am moving in the right direction as our instructional leader and becoming an effective team member with my colleagues at Calais and WCSU. Since reporting out last year, we have done an enormous amount of work on articulating a shared vision across our supervisory union of our **Student Learning Outcomes**, with a particular focus on what performance indicators we are looking for at each grade level at Calais Elementary. Our staff has embraced a “growth mindset” model where they are working regularly to enhance their teaching practice, regardless of the content area or grade that they are teaching.

We have also spent a tremendous amount of work on our **building** with a summer spent in construction. There have been so many compliments on the new look in the library, our students love the new furniture and the cozy feel these changes brought us. Our new flooring throughout the building is bright and shiny and highlights how clean our building is. The only disappointment heard was that we went with one uniform color in the flooring rather than the blocks of red tiles students named “hot lava” in years past. Avoiding the hot lava was a game many students have played over the years so the disappointment is understandable. That said, hallway travel has become much safer and kinder with all traveling to the right, keeping their eyes pointed in the direction they are traveling rather than the tile they are jumping to, and it is much quieter leading to classrooms being fully engaged in learning. We may not have had any comments about how nice our new fire alarm system looks, it just looks like a fire alarm system. What I see is a fire alarm system that works exactly like it is designed to and feel the comfort that it is consistent with up to date safety codes.

I also want to publicly thank the Hudson family and our Calais Recreation Association for the decades of service they have provided to our students and families by ensuring sports programming was available to all. Many may not be aware that the CRA has always been an entity separate from the school and the services they have provided have grown beyond what fits in today's regulations around insurance liability, supervision, and accessibility. To that end, our school board made the decision that **the school will take on oversight of the sports programs**. There will be no additional cost to families and should ensure these programs are accessible to all students, readily accessible on school grounds, and safe, with all the wonderful volunteer coaches that the CRA has always been able to deliver.

As part of WCSU, Calais staff contributes to the good work from across the union focusing on instructional practices that not only align with the common core state standards (CCSS), but also working towards truly being a part of a PreK-12 system that supports ALL our students in achieving high standards in education. This work is accomplished by Calais staff participating weekly in professional learning and collegiality with folks in Calais as well as across the supervisory union in the areas of: Literacy, Math, and School Climate. This hard work and our accountability for it, is reflected in our annual **Continuous Improvement Plan (CIP)**, highlights of which are summarized below. Our full plan can be viewed at:

<https://docs.google.com/document/d/11zV47NpqxNrWHHifYer7NOhXaHVoL4TPmWgk1dmu5g/edit>

Literacy

Over the last few years we have worked towards building teaching teams that allow teachers to specialize in one content area (grade-alike math or literacy) rather than every teacher teaching to combined groups of both math and literacy. We have further developed this team approach to include grades 1-6. These changes support our ongoing work to align what we teach to the Common Core State Standards (CCSS).

Math

In math we have completed our first residency with WCSU math coach, Ellen Dorsey. Ellen helped our math teachers to set goals for instruction for the coming months that we will revisit with her when she returns in January. Ellen provided a professional development opportunity for all staff on “low floor, high ceiling” lessons. This training was important to all regardless of the content area that you teach as its focus was on good instructional practices (universal instruction) for everyone. This lesson offered deeper insight into the idea that all lessons should be accessible to everyone (low floor) with built in differentiation for extension of learning (high ceiling). This professional development module was the 2nd of five PD modules we’ve introduced since fall: Formative assessment; differentiation (low floor, high ceiling); writing norming and scoring; clear learning targets; and questioning and discussion.

School Climate

One of the biggest boosts to our school climate this year has been our artist in residency. We had a dynamic and exciting week in November with Planting Hope, our Artists in Residence from Nicaragua. Yasser, Nereyda, Evaristo, Beth, Marvin, Claudia, Lissania, and Jener gave our students opportunities in art, library, health and guidance, PE, and music to sing, dance, and paint. We had the additional experience of being surrounded by language and story. Students began the week understanding very little beyond Hola and Gracias. By week’s end, students could be heard responding to Lista? (are you ready?) with Si! (yes!) and breaking down the vocabulary within the lyrics of the songs they sang. Delivering this instruction through song and dance allowed for comprehension, expression, and fluency at a rapid pace. We celebrated this connection with our guest teachers with an amazing celebration and performance of traditional folkloric Latin dance and song. Many of our community joined us on the dance floor!

Cat Fair, CES Principal

Updated 1/12/2017

Calais Elementary enrollment & enrollment predictions

Actual 2012-13	Actual 2013-14	Actual 2014-15	Actual 2015-16	Actual 2016-17	<i>Projected 2017-18</i>	<i>Projected 2018-19</i>
3 year olds= 7	3 year olds= 9	3 year olds= 7	3 year olds= 6	3 year olds= 4	3 year olds= 5	3 year olds= 7
4 year olds= 13	4 year olds= 9	4 year olds= 14	4 year olds= 7	4 year olds= 7	4 year olds= 4	4 year olds= 5
Kindergarten= 17	Kindergarten= 16	Kindergarten= 13	Kindergarten= 16	Kindergarten= 10	Kindergarten= 7	Kindergarten= 4
Grade 1= 18	Grade 1= 13	Grade 1= 17	Grade 1= 12	Grade 1= 17	Grade 1= 10	Grade 1= 7
Grade 2= 14	Grade 2= 17	Grade 2= 14	Grade 2= 18	Grade 2= 14	Grade 2= 17	Grade 2= 10
Grade 3= 17	Grade 3= 13	Grade 3= 19	Grade 3= 14	Grade 3= 19	Grade 3= 14	Grade 3= 17
Grade 4= 22	Grade 4= 17	Grade 4= 14	Grade 4= 19	Grade 4= 15	Grade 4= 19	Grade 4= 14
Grade 5= 8	Grade 5= 22	Grade 5= 16	Grade 5= 17	Grade 5= 20	Grade 5= 15	Grade 5= 19
Grade 6= 18	Grade 6= 8	Grade 6= 24	Grade 6= 17	Grade 6= 15	Grade 6= 20	Grade 6= 15
Total = 134	Total = 124	Total = 138	Total = 126	Total = 121	Total = 111	Total = 98

**CALAIS ELEMENTARY SCHOOL
STAFF DIRECTORY
2016-17**

		FTE	e-mail addresss
Jill Abair	Librarian	1.0	jabair@u32.org
Carolyn Beauregard	Cook	1.0	cbeauregard@u32.org
Jamie Bohn	Paraeducator	1.0	jbohn@u32.org
Mary Carpenter	Math Interventionist	0.5	mcarpenter@u32.org
Mary Carpenter	Paraeducator	0.5	
Sue Cioffi	Administrative Assistant	1.0	scioffi@u32.org
Beth Downing	Preschool Teacher	0.38	edowning@u32.org
Cheryl Ecklund	Grade 1/2 Teacher	1.0	cecklund@u32.org
Cat Fair	Principal	1.0	cfair@u32.org
John Fish	P. E. Teacher	1.0	jfish@u32.org
Lisa Hodgson	Paraeducator	1.0	lhodgson@u32.org
Steve Holmes	Paraeducator	0.6	sholmes@u32.org
Heidemarie Holmes-Heiss	Art Teacher	0.4	hheiss@u32.org
Monie Hudson	Paraeducator	1.0	mhudson@u32.org
Mary Ann Johnson	School Nurse	0.5	mjohnson@u32.org
Mary Beth Langevin	Guidance Counselor	0.5	mlangevin@u32.org
Marcy Larrabee	Literacy Specialist	0.5	malarrabee@u32.org
Lisa Levangie	Grade 1/2 Teacher	1.0	llevangie@u32.org
Kelly MacMartin	Kindergarten Teacher	1.0	kmacmartin@u32.org
Damien Middleton	Grade 5/6 Teacher	1.0	dmiddelton@u32.org
Steve Owens	Music Teacher	0.6	sowens@u32.org
Kate Rob	Grade 4 Teacher	1.0	krob@u32.org
Richard Rowell	Evening Custodian	1.0	
Stacey Rupp	Grade 5/6 Teacher	1.0	srupp@u32.org
Phyllis Tillinghast	Paraeducator	1.0	ptillinghast@u32.org
Chris Tuller	Lead Maintenance	1.0	ctuller@u32.org
Callie Weller	Grade 3 Teacher	1.0	cweller@u32.org
Fran Weston	Preschool Assistant	0.34	fweston@u32.org
Fran Weston	Paraeducator	0.4	
Viola Woodward	Special Education Teacher	1.0	vwoodward@u32.org

History of Enrollment and Staffing Changes

Year	Student population size (As of Oct. 1 of each year)	Staffing Changes
2007-2008	136	Increased physical education position by .4 FTE to provide mandatory health instruction along with additional physical education instruction
2008-2009	151	Added kindergarten teacher for one year; Added paraeducator for special education needs; Reduced .2 FTE kitchen staff (funded by private sources)
2009-2010	145	Included funding (\$6,000) to contract mandatory ELL (English Language Learners) instruction; Reduced 1 year kindergarten position
2010-2011	139	Reduced .5 FTE paraeducator; Reduced .2 FTE Technology Integrationist;
2011-2012	131	Increased Special Educator from .8 to 1.0 FTE; Increased paraeducator from .78 to 1.0 FTE; Increased SLP from .4 to .5 FTE; Increased Reading Specialist from .3 to .4 FTE (grant funded)
2012-2013	134	Increased kindergarten teacher from .8 to 1.0 FTE; Reduced one 5/6 teacher (leave of absence); Created one year .5 FTE math position to teach 4 th and 5 th grade math; Increased guidance from .4 to .6 FTE; Added 1.0 FTE one-on-one paraeducator; Added .14 FTE recess monitor; Added .4 FTE technology integrationist (grant funded); Increased SLP from .5 to .6 FTE to include Preschool
2013-2014	133	Eliminated 3.0 FTE of paraeducator time to create .6 FTE of additional special educator time to meet the needs of a larger caseload; Bring back 5/6 teacher; Eliminated .5 FTE math position; Increased nurse from .4 to .5 FTE; Reduced guidance from .6 to .5 FTE to accommodate district-wide needs; Reduced SLP from .6 to .4 FTE; Add back .77 FTE of paraeducator time to cover unanticipated student needs; Increased reading specialist from .4 to .5 FTE due to extra grant funds; Decreased preschool teacher from .72 to .5 FTE due to temporary combining of parts of EMES and CES preschool programs
2014-2015	134	Returned to .72 FTE preschool teacher as EMES preschool is again entirely separate; Returned to .6 FTE guidance as district needs changed; Added 1.0 FTE paraeducator to accommodate unanticipated student needs; Eliminated .28 FTE kitchen assistant due to budget constraints
2015-2016	127	Eliminated .6 FTE special education teacher in response to projected reduction in student needs; Decreased preschool teacher from .72 to .36 FTE and assistant from .6 to .34 FTE in response to low enrollment; Added .36 Math Interventionist for Tier 2 support; Eliminated .4 FTE Spanish teacher – retained half of funding for other cultural and language learning opportunities such as hosting an exchange teacher or artist-in-residence
2016-17	123	Decreased Operations & Maintenance staffing costs by \$10,000; Eliminated remaining .2 FTE Spanish teacher from budget. Added .5 paraeducator position for 1 year to accommodate student needs; increased Math Interventionist position from .36 to .5 FTE for increased Tier 2 support.
2017-18	Projected 111	No projected staffing changes.

**Calais Elementary School Budget
Approved by Voters**

Year	Total Expenses	Percent Increase Over Previous Year	Net Percent Increase for Tax Calculation
2012-2013	\$1,814,120	5.96%	2.61%
2013-2014	\$1,917,730	5.71%	3.74%
2014-2015	\$1,980,384	3.27%	1.88%
2015-2016	\$2,013,965	1.70%	3.06%
2016-2017	\$2,058,287	2.20%	0.63%
Requested 17-18	\$1,979,978	-3.80%	3.47%

Town of Calais
 Estimated Tax Calculations
 As of January 2, 2017

NOTE: Includes Calais Elementary and U32 Proposed Budgets.

Town	Education Spending Per Eq Pupil	Property Yield BaseEd Spendi	District Spe Adjustment	Equalized Pupils	TAX RATES:			
					Equalized Homestead	Actual Homestead	Equalized Nonresidential	Actual Nonresidential
Projected Budget 17-18	\$16,944	\$10,076	168.16%	238.28	\$1.682	\$1.708	\$1.550	\$1.574
Budget 16-17	\$15,627	\$9,701	161.09%	244.07	\$1.611	\$1.636	\$1.535	\$1.559
	8.43%	3.87%		-2.37%				

Common of Apprai:	Tax Rate	Tax Rate
FY10-11	97.05%	\$1.320
FY11-12	91.02%	\$1.487
FY12-13	99.47%	\$1.431
FY13-14	97.69%	\$1.541
FY14-15	91.73%	\$1.739
FY15-16	92.43%	\$1.758
FY16-17	98.49%	\$1.636
FY17-18	98.48%	\$1.708
Local Tax Impact-Increase(Decrease)		\$0.072
Impact on a \$100,000 property		\$72

Amount Per Town	Education Spending Per Equalized Pupil
Elementary	\$16,944
U32	\$16,455
	\$17,369

****Note: the tax rate is allocated as follows:**

FY17-18	TAX RATES:		
	Current	Common	Appraised at 100%
	Level of Appraisal	Equalized	Total Tax Rate
Elementary Tax Rate	\$0.012	\$0.760	\$0.772
U32 Tax Rate	\$0.014	<u>\$0.922</u>	<u>\$0.936</u>
TOTAL Tax Rate	\$0.026	\$1.682	\$1.708

Calais Elementary School
Budget Changes For 2018 vs. 2017

KEY: Increase(Decrease)

Entire Budget
% Increase

Increases Required By Union Agreements:

Health Insurance; Salary increases; Other	\$11,744	0.57%
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Other Payroll Changes:

Staffing Changes-Salary & Benefit Savings	-\$8,601	-0.42%
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Subtotal Salary And Benefits

\$3,143 0.15%

**BUDGET
FY2016-2017
\$1,425,468**

**BUDGET
FY2017-2018
\$1,428,611**

Miscellaneous Budget Changes	-\$81,452	-3.96%
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Subtotal Nonsalary Items

-\$81,452 -3.96%

\$632,819

\$551,367

Total Expense Change

-\$78,309 -3.80%

\$2,058,287

\$1,979,978

Revenue Changes:

Special Education Expense Reimbursement	-\$92,720
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Small School Grant-Was \$27,385 Now \$26,694	-\$691
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Transportation Aid -WCSU	-\$36,287
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Use of Fund Balance FY16-17 =\$20,000 Assumes \$0 for tax relief	-\$20,000
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Budget Change Including Revenues

\$71,389 3.47%

**Calais Elementary School
Budget 2017-2018**

Final

DESCRIPTION	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
REVENUES				
TUITION FROM INDIVIDUALS	\$0	\$0	\$0	\$0
EARNINGS ON INVESTMENTS	\$22,651	\$19,500	\$17,986	\$20,010
MISC INC-PURCHASE DISC	\$879	\$905	\$905	\$905
MISC INC-Erate	\$1,764	\$2,700	\$2,700	\$2,190
MISC INC-OTHER	\$14,809	\$0	\$0	\$0
EDUCATION SPENDING REVENUES	\$1,727,548	\$1,752,807	\$1,752,807	\$1,824,196
SMALL SCHOOLS GRANT	\$16,725	\$27,385	\$27,385	\$26,694
STATE AID TRANSPORTATION	\$36,287	\$36,287	\$36,287	\$0
EDUCATION JOBS FUND-ARRA	\$0	\$0	\$0	\$0
MAINSTREAM BLOCK GRANT	\$42,251	\$44,523	\$44,523	\$0
SPED EXPENDITURE REIMBURSEMENT	\$140,709	\$137,184	\$159,218	\$105,983
SPED CASE MANAGEMENT REIMBURSE	\$0	\$0	\$0	\$0
EEE GRANT	\$16,497	\$16,996	\$16,996	\$0
FUND BALANCE-USE	\$20,000	\$20,000	\$20,000	\$0
TOTAL REVENUES	\$2,040,120	\$2,058,287	\$2,078,807	\$1,979,978

EXPENSES

INSTRUCTIONAL SERVICES

SALARIES-REGULAR-PROFESS.	\$517,591	\$534,017	\$568,373	\$576,692
SALARIES-REGULAR-TECH.	\$17,149	\$22,380	\$20,085	\$2,653
SALARIES-TEMPORARY	\$14,224	\$13,000	\$16,000	\$16,240
HEALTH BENEFITS	\$115,868	\$126,927	\$119,304	\$119,304
SOCIAL SECURITY/MEDICARE	\$39,724	\$41,912	\$44,693	\$44,014
OPEB ASSESSMENT	\$0	\$5,600	\$1,097	\$1,097
RETIREMENT CONTRIBUTIONS	\$852	\$1,017	\$1,017	\$159
SEC 125 BENEFIT	\$496	\$585	\$585	\$700
WORKMENS COMPENSATION	\$2,641	\$3,815	\$3,815	\$3,959
UNEMPLOYMENT COMPENSATION	\$0	\$1,500	\$1,500	\$0
TUITION REIMBURSEMENT	\$9,445	\$14,000	\$14,000	\$14,000
DENTAL BENEFITS	\$4,843	\$5,518	\$5,796	\$5,244
DISABILITY BENEFITS	\$1,433	\$2,894	\$3,064	\$2,933
PROFESSIONAL-EDUCATION SVC-FIELD	\$1,173	\$1,500	\$2,000	\$2,000
PROFESSIONAL-EDUCATION SVC-FUN F	\$1,947	\$500	\$500	\$500
OTHER PROF SVCS-HON & ECO & 504	\$145	\$5,888	\$1,888	\$1,888
TUITION REFUND-PRIOR YEAR	\$0	\$0	\$0	\$0
TRAVEL	\$62	\$2,000	\$1,500	\$1,500
GENERAL SUPPLIES-CLASSROOM	\$10,152	\$13,000	\$13,000	\$13,000
GENERAL SUPPLIES-PAPER & TESTING	\$924	\$3,000	\$1,300	\$1,300
BOOKS AND PERIODICALS	\$2,736	\$5,000	\$4,000	\$4,000
DUES & FEES-CULTURAL	\$700	\$1,000	\$700	\$700
TOTAL INSTRUCTIONAL SERVICES	\$742,105	\$805,053	\$824,217	\$811,883

EEE & PRESCHOOL

SALARIES-REGULAR-PROFESS.	\$41,010	\$42,445	\$21,156	\$21,473
SALARIES-REGULAR-TECH.	\$8,065	\$7,962	\$7,962	\$7,899
HEALTH BENEFITS	\$10,973	\$11,536	\$5,766	\$5,766
SOCIAL SECURITY/MEDICARE	\$3,339	\$3,706	\$2,139	\$2,172
SEC 125 BENEFIT	\$62	\$65	\$65	\$70
WORKMENS COMPENSATION	\$469	\$353	\$353	\$206
TUITION REIMBURSEMENT	\$517	\$570	\$570	\$570
DENTAL BENEFITS	\$414	\$419	\$210	\$210
DISABILITY BENEFITS	\$160	\$221	\$110	\$112
TUITION & SU SHARED SERVICES	\$0	\$12,486	\$12,486	\$13,232
GENERAL SUPPLIES	\$996	\$1,400	\$1,100	\$1,100
TOTAL EEE & PRESCHOOL	\$66,005	\$81,163	\$51,917	\$52,810

GUIDANCE SERVICES

SALARIES-REGULAR-PROFESS.	\$34,461	\$34,912	\$34,178	\$34,691
HEALTH BENEFITS	\$6,387	\$10,174	\$10,174	\$10,171
SOCIAL SECURITY/MEDICARE	\$2,637	\$2,539	\$2,483	\$2,522
SEC 125 BENEFIT	\$62	\$65	\$65	\$70
WORKMENS COMPENSATION	\$306	\$244	\$244	\$243
TUITION REIMBURSEMENT	\$0	\$1,150	\$650	\$650

**Calais Elementary School
Budget 2017-2018**

Final

DESCRIPTION	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
DENTAL BENEFITS	\$270	\$276	\$276	\$276
DISABILITY BENEFITS	\$102	\$182	\$182	\$180
GENERAL SUPPLIES	\$426	\$500	\$500	\$500
TOTAL GUIDANCE SERVICES	\$44,651	\$50,042	\$48,752	\$49,303

HEALTH SERVICES

SALARIES-REGULAR-PROF OTH	\$22,628	\$23,529	\$23,081	\$23,393
HEALTH BENEFITS	\$0	\$0	\$0	\$0
SOCIAL SECURITY/MEDICARE	\$1,731	\$1,800	\$1,766	\$1,790
SEC 125 BENEFIT	\$0	\$0	\$0	\$0
WORKMENS COMPENSATION	\$173	\$149	\$149	\$148
DENTAL BENEFITS	\$0	\$276	\$276	\$276
DISABILITY BENEFITS	\$73	\$110	\$110	\$110
OTHER PROFESSIONAL SERVIC	\$0	\$200	\$200	\$200
GENERAL SUPPLIES	\$1,669	\$900	\$1,300	\$1,300
TOTAL HEALTH SERVICES	\$26,274	\$26,964	\$26,882	\$27,217

CURRICULUM SERVICES

SUPERVISORY UN SERV-CURRICULUM	\$12,507	\$12,464	\$12,464	\$14,009
TOTAL CURRICULUM SERVICES	\$12,507	\$12,464	\$12,464	\$14,009

SCHOOL LIBRARY SERVICES

SALARIES-REGULAR-PROFESS.	\$27,689	\$29,233	\$29,416	\$29,857
SALARIES-REGULAR-TECH	\$0	\$0	\$0	\$0
HEALTH BENEFITS	\$11,408	\$12,209	\$12,209	\$12,205
SOCIAL SECURITY/MEDICARE	\$1,922	\$2,078	\$2,092	\$2,126
RETIREMENT BENEFITS	\$0	\$0	\$0	\$0
SEC 125 BENEFIT	\$62	\$65	\$65	\$70
WORKMENS COMPENSATION	\$230	\$205	\$205	\$209
TUITION REIMBURSEMENT	\$512	\$1,600	\$1,000	\$1,000
DENTAL BENEFITS	\$327	\$331	\$331	\$331
DISABILTY BENEFITS	\$86	\$152	\$152	\$155
GENERAL SUPPLIES	\$685	\$600	\$600	\$600
BOOKS AND PERIODICALS	\$6,265	\$4,900	\$4,900	\$4,900
AUDIOVISUAL MATERIALS	\$80	\$700	\$400	\$400
COMPUTER SOFTWARE & EQUIPMENT	\$10,033	\$500	\$800	\$800
TOTAL SCHOOL LIBRARY SERVICES	\$59,299	\$52,573	\$52,170	\$52,653

TECHNOLOGY SERVICES

SALARIES-REGULAR-PROFESS.	\$18,299	\$19,489	\$19,611	\$19,905
SALARIES-TEMPORARY	\$0	\$1,000	\$0	\$0
HEALTH BENEFITS	\$7,605	\$8,139	\$8,139	\$8,137
SOCIAL SECURITY/MEDICARE	\$1,270	\$1,462	\$1,395	\$1,417
RETIREMENT BENEFITS	\$0	\$60	\$0	\$0
WORKMENS COMPENSATION	\$160	\$143	\$143	\$139
TUITION REIMBURSEMENT	\$0	\$320	\$0	\$0
DENTAL BENEFITS	\$218	\$221	\$221	\$221
DISABILTY BENEFITS	\$57	\$101	\$101	\$104
OTHER PROFESSIONAL SERVICES	\$125	\$250	\$250	\$250
SUPERVISORY UNION SVCS	\$32,017	\$29,612	\$29,612	\$53,212
SUPERVISORY UNION SVCS-Network Sup	\$0	\$0	\$0	\$0
REPAIRS & MAINTENANCE	\$296	\$1,000	\$500	\$500
RENTALS AND LEASES& REPAIR-COPIE	\$1,415	\$5,900	\$3,400	\$3,400
COMMUNICATION-INTERNET & TELEPHO	\$5,970	\$4,500	\$7,000	\$8,700
GENERAL SUPPLIES	\$2,127	\$2,000	\$2,500	\$2,500
COMPUTER SOFTWARE	\$6,120	\$9,114	\$9,114	\$1,000
EQUIPMENT	\$10,726	\$21,198	\$39,799	\$23,500
TOTAL TECHNOLOGY SERVICES	\$86,405	\$104,509	\$121,785	\$122,985

BOARD OF EDUCATION SVCS.

SALARIES-REGULAR-ADMIN.-BOD & TRE	\$475	\$561	\$561	\$589
SALARIES-REGULAR-CLERICAL	\$900	\$650	\$650	\$683
SOCIAL SECURITY/MEDICARE	\$105	\$93	\$93	\$97
OFFICIAL SVC TAX COLLECT.	\$2,300	\$2,300	\$2,300	\$2,300

**Calais Elementary School
Budget 2017-2018**

Final

DESCRIPTION	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
OTHER PROF SVCS	\$393	\$0	\$0	\$0
LEGAL SERVICES	\$232	\$4,000	\$4,000	\$4,000
COMMUNICATIONS & ADVERTISING	\$212	\$250	\$250	\$250
GENERAL SUPPLIES	\$794	\$800	\$800	\$800
DUES & FEES	\$1,093	\$1,150	\$1,150	\$1,150
TOTAL BOARD OF EDUCATION SVCS.	\$6,504	\$9,804	\$9,804	\$9,869

OFFICE OF SUPERINTENDENT

SUPERVISORY UN SERV-SUPT	\$37,205	\$34,609	\$34,609	\$48,770
SUPERVISORY UN SERV-SHARED REGIS	\$1,000	\$1,000	\$1,000	\$0
TOTAL OFFICE OF SUPERINTENDENT	\$38,205	\$35,609	\$35,609	\$48,770

OFFICE OF THE PRINCIPAL

SALARIES-REGULAR-ADMIN.	\$78,000	\$80,730	\$80,106	\$81,308
SALARIES-REGULAR-CLERICAL	\$38,163	\$40,247	\$39,237	\$39,756
SALARIES-TEMPORARY	\$1,368	\$3,030	\$4,854	\$4,927
HEALTH BENEFITS	\$6,699	\$7,225	\$7,225	\$7,720
SOCIAL SECURITY/MEDICARE	\$8,880	\$9,393	\$9,407	\$9,538
RETIREMENT BENEFITS	\$2,025	\$2,322	\$2,371	\$2,406
SEC 125 BENEFIT	\$124	\$130	\$130	\$140
WORKMENS COMPENSATION	\$931	\$836	\$836	\$850
UNEMPLOYMENT INSURANCE	\$0	\$0	\$4,342	\$0
TUITION REIMBURSEMENT	\$1,739	\$1,500	\$1,500	\$1,500
DENTAL BENEFITS	\$541	\$1,104	\$1,104	\$1,104
DISABILITY BENEFITS	\$844	\$605	\$597	\$606
OTHER PROFESSIONAL SVCS	\$2,650	\$6,000	\$3,000	\$0
COMMUNICATIONS-POSTAGE	\$769	\$1,400	\$1,400	\$1,400
ADVERTISING	\$477	\$600	\$600	\$600
TRAVEL	\$86	\$500	\$500	\$500
GENERAL SUPPLIES	\$3,184	\$3,000	\$3,000	\$3,000
EQUIPMENT	\$266	\$0	\$0	\$0
DUES & FEES	\$830	\$850	\$850	\$850
TOTAL OFFICE OF THE PRINCIPAL	\$147,576	\$159,472	\$161,059	\$156,205

FISCAL SERVICES

SUPERVISORY UN SERV	\$27,782	\$27,336	\$27,336	\$27,070
TOTAL FISCAL SERVICES	\$27,782	\$27,336	\$27,336	\$27,070

INTEREST EXPENSE

INTEREST EXPENSE -REVENUE ANTIC. I	\$19,046	\$19,500	\$17,986	\$19,500
TOTAL INTEREST EXPENSE	\$19,046	\$19,500	\$17,986	\$19,500

AUDITING SERVICES

SHARED SU AUDIT SERVICES	\$4,150	\$4,150	\$4,150	\$4,575
TOTAL AUDITING SERVICES	\$4,150	\$4,150	\$4,150	\$4,575

OPERATION AND MAINT.PLANT

SALARIES-REGULAR-SERVICE	\$98,609	\$91,637	\$92,713	\$95,075
SALARIES-TEMPORARY-SUMMER HELP	\$893	\$950	\$950	\$964
HEALTH BENEFITS	\$18,748	\$20,348	\$0	\$0
SOCIAL SECURITY/MEDICARE	\$7,290	\$6,819	\$7,165	\$7,347
RETIREMENT BENEFITS	\$5,297	\$5,223	\$5,079	\$5,155
SEC 125 BENEFIT	\$124	\$130	\$129	\$140
WORKMENS COMPENSATION	\$795	\$616	\$616	\$608
UNEMPLOYMENT INSURANCE	\$0	\$500	\$0	\$0
DENTAL BENEFITS	\$541	\$1,104	\$1,104	\$1,104
DISABILITY BENEFITS	\$285	\$453	\$440	\$447
OTH PROF SERVICES-Facilities Coordinat	\$0	\$0	\$14,820	\$13,000
SU SERVICES-Asbestos	\$1,000	\$1,000	\$1,000	\$0
WATER & SEWAGE MAINTENANCE	\$1,175	\$5,000	\$1,500	\$1,500
SECURITY SERVICES	\$643	\$1,500	\$1,000	\$1,000
DISPOSAL SERVICES	\$2,464	\$2,000	\$2,500	\$2,500
SNOW PLOWING SERVICES	\$500	\$1,800	\$1,800	\$1,800
REPAIRS AND MAINTENANCE	\$27,817	\$10,000	\$10,000	\$13,500

**Calais Elementary School
Budget 2017-2018**

Final

DESCRIPTION	ACTUAL 2016	BUDGET 2017	PROJECTED 2017	BUDGET 2018
INSURANCE	\$5,415	\$5,542	\$5,542	\$5,874
TRAVEL	\$0	\$400	\$400	\$400
GENERAL SUPPLIES	\$11,333	\$12,000	\$12,000	\$12,000
ELECTRICITY	\$16,556	\$17,800	\$17,800	\$18,690
OIL-HEATING	\$4,405	\$5,695	\$5,695	\$5,980
OTHER ENERGY-WOOD CHIPS	\$8,263	\$9,170	\$9,170	\$9,629
OTHER ENERGY-GENERATOR	\$839	\$1,000	\$1,000	\$1,000
EQUIPMENT	\$2,219	\$2,000	\$2,000	\$2,000
TOTAL OPERATION AND MAINT.PLANT	\$215,211	\$202,686	\$194,423	\$199,713

STUDENT TRANSPORTATION SV

STUDENT TRANSPORTATION SV	\$88,211	\$90,199	\$90,199	\$73,136
TRANSPORTATION-FIELD TRIPS	\$1,653	\$2,500	\$2,500	\$2,500
TOTAL STUDENT TRANSPORTATION SV	\$89,864	\$92,699	\$92,699	\$75,636

DEBT SERVICE

INTEREST-NEW BUILDING	\$0	\$0	\$0	\$0
PRINCIPAL-BUILDING BOND	\$0	\$0	\$0	\$0
TOTAL DEBT SERVICE	\$0	\$0	\$0	\$0

TRANSFER TO OTHER FUNDS

FUND TRANS-FOOD SERVICES	\$15,000	\$15,000	\$15,000	\$21,000
FUND TRANS-BUILDING IMPROVEMENT	\$43,000	\$26,550	\$123,140	\$43,000
TOTAL TRANSFER TO OTHER FUNDS	\$58,000	\$41,550	\$138,140	\$64,000

INSTRUCTIONAL SVC-SP ED.

SALARIES-REGULAR-PROFESS.	\$0	\$0	\$0	\$0
SALARIES-REGULAR-TECH.	\$105,841	\$114,454	\$121,544	\$139,990
SALARIES-TEMPORARY	\$4,318	\$0	\$750	\$761
HEALTH BENEFITS	\$16,922	\$20,348	\$27,929	\$27,929
SOCIAL SECURITY/MEDICARE	\$8,028	\$8,492	\$8,993	\$10,405
RETIREMENT BENEFITS	\$3,403	\$4,912	\$4,912	\$5,858
SEC 125 BENEFIT	\$186	\$260	\$260	\$280
WORKMENS COMPENSATION	\$657	\$721	\$721	\$916
UNEMPLOYMENT COMPENSATION	\$0	\$5,000	\$0	\$0
TUITION REIMBURSEMENT	\$164	\$0	\$0	\$0
DENTAL BENEFITS	\$1,324	\$1,931	\$2,207	\$2,484
DISABILITY BENEFITS	\$300	\$489	\$548	\$632
OTHER PROFESSL SERVICES	\$80	\$0	\$0	\$0
TUITION	\$0	\$0	\$0	\$0
TRAVEL	\$0	\$0	\$0	\$0
GENERAL SUPPLIES	\$136	\$0	\$0	\$0
BOOKS & PERIODICALS	\$0	\$0	\$0	\$0
EQUIPMENT	\$0	\$0	\$0	\$0
TOTAL INSTRUCTIONAL SVC-SP ED.	\$141,359	\$156,607	\$167,864	\$189,255

SUPPORT PROGRAMS

SU SHARED SVCS	\$139,920	\$128,301	\$157,197	\$12,669
TOTAL SUPPORT PROGRAMS	\$139,920	\$128,301	\$157,197	\$12,669

SU ASSESSMENTS

SUPERVISORY UN SERV-SPED	\$41,504	\$41,771	\$41,771	\$38,465
SUPERVISORY UN SERV-EARLY ED PRG	\$6,293	\$6,034	\$6,034	\$3,391
TOTAL SU ASSESSMENTS	\$47,797	\$47,805	\$47,805	\$41,856

ENGLISH LANGUAGE LEARNER

SALARIES-TEMPORARY	\$0	\$0	\$0	\$0
SOCIAL SECURITY/MEDICARE	\$0	\$0	\$0	\$0
WORKMENS COMPENSATION	\$0	\$0	\$0	\$0
TRAVEL	\$0	\$0	\$0	\$0
TOTAL ENGLISH LANG LEARNER	\$0	\$0	\$0	\$0

TOTAL EXPENSES	\$1,972,660	\$2,058,287	\$2,192,259	\$1,979,978
	12.98%	2.20%	11.13%	-3.80%
NET PROFIT(LOSS)	\$67,461	\$0	-\$113,452	\$0

WCSU Central Office Budget and Calais Elementary School Share

The Central Office budget is paid for by all the member schools, and appears in each school's budget. Each school's share is determined by its enrollment. Using the enrollment, the allocation for Calais Elementary School is 8.4% for FY2017-2018. The total assessment for Calais Elementary is \$189,492 which is an increase of \$21,684 over 2016-2017. The increase of \$21,684 represents a 1.05% increase to the Calais budget. The full budget detail is available from the WCSU Central Office.

Summary of Services Received From WCSU Central Office:

Function & Services (not an exclusive list)

Administration Services- SU leadership, planning & coordination; background checks; contract administration; legal issues; legislation; school quality standards; SU calendar; oversight of teacher and principal evaluation; new required accounting & software standards. Calais share is \$53,345

Curriculum Services- Curriculum planning, implementing and evaluating; technology integration; state and local assessments planning and results reporting; job-embedded professional development across the SU; grant writing. Calais share is \$14,009

Technology Services- Technology planning; supervision of tech staff; network administration and support; SU wide purchases; system development and implementation; and integration of technology into SU operations are included in this total. Calais share is \$53,212

Fiscal Services- Budget development for all schools; monthly financial reports; accounts payable, purchase orders; payroll and benefits; SU wide bidding; investments and loans; bus contract; oversight of audits, food services, Community Connections and all grants. Calais share is \$27,070

Student Special Services- Oversight, planning, implementation, tracking and funding of all students with disabilities PreK-12 plus homeschoolers, private school students and homeless students, special education summer programs and evaluation team are included in this total. Calais share is \$38,465

Preschool Administration- Planning, coordination and implementation of the preschool program, systems, practices and support for all schools; preparation for accreditation. Calais share is \$3,391

Shared Special Education – All Special Education costs are included in the WCSU Budget (except paraeducators.) Calais share is \$12,669

Shared Student Transportation – All student transportation costs to/from school are included in the WCSU Budget. Calais share is \$73,136

**Calais Elementary School
Capital Budget Plan
As of January 16, 2017**

Description	Purchase Price	2017	2018	2019	2020	2021	Beyond
PA system for the school	\$18,000	\$18,000					
Security system \$10,000	\$10,000		\$10,000				
Camera \$10,000	\$10,000		\$10,000				
Blinds \$3000	\$3,000		\$3,000				
Picnic tables \$3000	\$3,000	\$1,000	\$1,000	\$1,000			
One time playground repair	\$8,000	\$8,000					
Gym floor, \$30,000-\$65,000	\$65,000			\$65,000			
Doors, get them fixed one time capital	\$10,000	\$5,000	\$5,000				
Septic testing	\$5,000	\$5,000					
Paving	\$60,000				\$60,000		
Heating system	\$125,000					\$125,000	
Water heaters (\$6500)	\$6,500						\$6,500
Mixing valves for direct hot water to kitchen	\$3,000	\$3,000					
Piping, plumbing-ADA	\$75,000						\$75,000
Gutters	\$10,000	\$10,000					
Storm water drainage	\$10,000						\$10,000
HVAC report changes	\$10,000						\$10,000
LED Lighting interior	\$10,000	\$5,000	\$5,000				
LED Exterior	\$10,000			\$10,000			
Custodian sink	\$2,500	\$2,500					
Carpets	\$25,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	
Ceiling tile	\$12,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	
Remove oil Tank/New tank install	\$10,000						\$10,000
Window replacement	\$75,000						\$75,000
Mixing valves	\$2,000						\$2,000
Playground Work	\$8,000	\$8,000					
Totals	\$586,500	\$73,000	\$41,500	\$83,500	\$67,500	\$132,500	\$188,500

Beginning Fund Balance

Budget Transfer
Additional Transfer Per BOD
Interest Income /Miscellaneous Income
Expenses-Per Projection Above

\$61,380	\$112,645	\$115,271	\$75,924	\$52,183
\$26,550	\$43,000	\$43,000	\$43,000	\$43,000
\$96,590	\$0	\$0	\$0	\$0
\$1,125	\$1,126	\$1,153	\$759	\$522
(\$73,000)	(\$41,500)	(\$83,500)	(\$67,500)	(\$132,500)
\$112,645	\$115,271	\$75,924	\$52,183	-\$36,795

**CALAIS ELEMENTARY SCHOOL
FUND BALANCE HISTORY BY FISCAL YEAR**

Each year, the School Board builds what they believe to be a reasonable and balanced budget. A fund balance is sometimes generated. Over the past few years, the fund balance generated has been less than 2% of the operating budget. It has been the practice of the board to retain 5% of the current operating budget in fund balance to address emergency/unexpected expenses that might arise in the coming year. The school can't operate a negative balance and unexpected events, such as building repairs or costs associated with a new student, do occur. A retention of 5% fund balance is a common practice throughout the state and beyond. In past years, money from fund balance has sometimes been used to reduce the tax burden. However, less than 100% of this transfer is applied to local taxpayers. For example, in FY 2007, only 73% of the \$22,397 from the fund balance benefited local taxpayers; the remaining 27% was distributed across the state. When we transfer fund balance money in excess of 5% of the operating budget to other funds (such as Capital improvement) we keep all of it. The School Board recommends this practice.

2011-2012 2012-2013 2013-2014 2014-2015 2015-2016

Beginning of the Year	\$96,403	\$119,562	\$163,161	\$181,901	\$241,001
Capital Improvement Trnfr	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Used for Tax Reduction	\$ 0	\$(26,137)	\$(16,300)	\$(20,000)	\$(20,000)
Net Effect of Op. Budget	<u>\$23,159</u>	<u>\$ 69,736</u>	<u>\$ 35,040</u>	<u>\$ 79,100</u>	<u>\$ 67,463</u>
Subtotal of Effect By Year	\$23,159	\$ 43,599	\$18,740	\$ 59,100	\$ 47,463
End of Year	\$119,562	\$163,161	\$181,901	\$241,001	\$288,464

FY1516: Addl. Special Education Reimbursements & Special Education Expense Savings.

FY1415: Additional Special Education Reimbursements & Staff turnover and changes.

FY1314: Additional income from EMES Preschool Agreement & Special Education Reimbursements.

FY1213: Additional income from Tuition, Interest & Small School's Grant. Expense savings were attained due to staff turnover and changes.

FY1112: Additional income from Tuition & Special Education Reimbursements. Expense savings were attained in building repairs/maintenance.

District: Calais County: Washington		T039 Washington Central				Property dollar equivalent yield	Homestead tax rate per \$10,076 of spending per equalized pupil
						10,076	1.00
						11,875	Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2015	FY2016	FY2017	FY2018		
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$1,980,384	\$2,013,965	\$2,058,287	\$1,979,978		
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 only)	-	-	-	-		
4.	Locally adopted or warned budget	\$1,980,384	\$2,013,965	\$2,058,287	\$1,979,978		
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-		
6.	plus Prior year deficit repayment of deficit	-	-	-	-		
7.	Total Budget	\$1,980,384	\$2,013,965	\$2,058,287	\$1,979,978		
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-		
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)	\$313,500	\$286,417	\$305,480	\$155,782		
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)	-	-	-	-		
13.	Offsetting revenues	\$313,500	\$286,417	\$305,480	\$155,782		
14.	Education Spending	\$1,666,884	\$1,727,548	\$1,752,807	\$1,824,196		
15.	Equalized Pupils	113.08	115.80	117.76	110.86		
16.	Education Spending per Equalized Pupil	\$14,740.75	\$14,918.38	\$14,884.57	\$16,454.95		
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$5.89	-	-	-		
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-		
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)	NA	\$36.27	\$47.55	\$10		
25.	Excess spending threshold	threshold = \$16,166 \$16,166.00	threshold = \$17,103 \$17,103.00	Allowable growth \$15,155.01	threshold = \$17,386 \$17,386.00		
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-		
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,741	\$14,918	\$14,885	\$16,454.95		
28.	District spending adjustment (minimum of 100%)	based on \$9,285 158.759%	based on \$9,285 157.716%	based on yield \$9,701 153.433%	based on yield \$10,076 163.308%		
Prorating the local tax rate							
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$16,454.95 ÷ (\$10,076.00 / \$1,000))]	\$1,5558 based on \$0.98	\$1,5614 based on \$0.99	\$1,5343 based on \$1.00	\$1,6331 based on \$1.00		
30.	Percent of Calais equalized pupils not in a union school district	48.67%	48.57%	48.25%	46.53%		
31.	Portion of district eq homestead rate to be assessed by town (46.53% x \$1.63)	\$0.7572	\$0.7584	\$0.7403	\$0.7599		
32.	Common Level of Appraisal (CLA)	91.73%	92.43%	98.49%	98.48%		
33.	Portion of actual district homestead rate to be assessed by town (\$0.7599 / 98.48%)	\$0.8255 based on \$0.98	\$0.8205 based on \$0.99	\$0.7516 based on \$1.00	\$0.7716 based on \$1.00		
<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>							
34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,454.95 ÷ \$11,875) x 2.00%]	2.86% based on 1.80%	2.84% based on 1.80%	2.74% based on 2.00%	2.77% based on 2.00%		
35.	Portion of district income cap percent applied by State (46.53% x 2.77%)	1.39% based on 1.80%	1.38% based on 1.80%	1.32% based on 2.00%	1.29% based on 0.00%		
36.	Percent of equalized pupils at U32 High School (UHSD #32)	51.33%	51.43%	51.75%	53.47%		
37.		-	-	-	-		

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,875 for a base income percent of 2.0% and a non-residential tax rate of \$1.550. **New and updated data will likely change the proposed property and the 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%.

**U-32 SCHOOL DISTRICT
WARNING**

The legal voters of the Union High School District No. 32 (“U-32”), a municipal corporation consisting of the Town School Districts of Berlin, Calais, East Montpelier, Middlesex, and Worcester, Vermont, are hereby notified and warned to meet in their respective towns on Tuesday, March 7, 2017, to vote by Australian ballot on Articles 1 through 6 as outlined below.

Polling Places and Times:

Berlin Elementary School in Berlin Corner – 10:00 AM - 7:00 PM

Calais Elementary School in Calais – 7:00 AM - 7:00 PM

East Montpelier Elementary School in East Montpelier – 7:00 AM – 7:00 PM

Rumney Memorial School in Middlesex – 7:00 AM – 7:00 PM

Doty Memorial School in Worcester – 10:00 AM – 7:00 PM

A public hearing will take place at U-32, Room 131 at 6:00 PM on March 6, 2017 to provide information on the articles to be voted by Australian Ballot at the municipalities’ respective Town Meetings on Tuesday, March 7, 2017.

The legal voters of U-32 are further notified that voter qualification, registration, and absentee voting relative to said annual meeting shall be as provided in Sections 553 and 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

ARTICLE 1. To elect a Clerk for a term of one (1) year.

ARTICLE 2. To elect a Treasurer for a term of one (1) year.

ARTICLE 3. To fix the annual compensation of the Union School District officers.

Clerk	\$500.00
Directors	\$850.00 each
Chair	\$875.00
Treasurer	\$1,500.00

ARTICLE 4. Shall the voters of the Union High School District 32 approve the school board to expend \$14,305,831, 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 \$17,369 per equalized pupil. This projected spending per equalized pupil is 6.43% higher than spending for the current year.

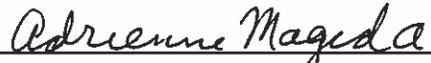
ARTICLE 5. Shall the School District authorize the Board of School Directors of Union District No. 32 to hold any audited fund balance as of June 30, 2017 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?

ARTICLE 6. Shall the School District authorize the Board of School Directors to borrow money in anticipation of the receipt of revenues for the 2017-2018 school year?



Mary Ormsby, Clerk

SCHOOL DIRECTORS



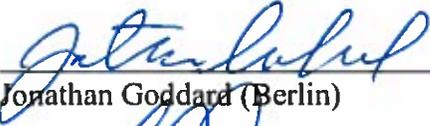
Adrienne Magida, Chair (Middlesex)



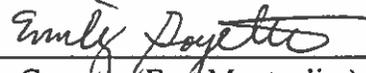
Kari Bradley, Vice Chair (East Montpelier)



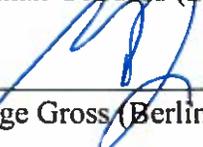
Carl Witke, Clerk (Worcester)



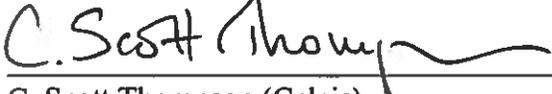
Jonathan Goddard (Berlin)



Emily Goyette, (East Montpelier)



George Gross (Berlin)



C. Scott Thompson (Calais)

U-32 BUDGET SUMMARY	ACTUAL 2015-2016	BUDGET 2016-2017	PROJECTED 2016-2017	BUDGET 2017-2018
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REVENUES

TUITION	921,572	889,377	1,076,205	911,960
INVESTMENT INCOME	156,156	174,386	150,000	150,000
EDUCATION SPENDING REVENUES	12,189,961	12,327,051	12,327,051	12,786,230
MISCELLANEOUS INCOME	207,375	114,425	114,425	123,771
STATE REVENUES-MISC	268,546	261,466	265,066	7,500
SPED MAINSTREAM BLOCK GRANT	261,995	269,473	269,473	0
SPECIAL EDUCATION INCOME	1,275,873	1,320,998	1,362,910	326,371
FUND BALANCE	0	0	0	0
SUBTOTAL REVENUES	\$15,281,478	\$15,357,176	\$15,565,130	\$14,305,831

EXPENSES

BUSINESS ED.	166,798	174,709	171,557	173,752
DRIVER ED.	61,438	65,290	68,396	69,334
ENGLISH	767,499	822,834	809,255	791,099
ACTING, DANCE & VISUAL ARTS	314,114	316,247	337,898	254,806
FOREIGN LANGUAGE	401,114	419,023	422,138	430,022
TECHNOLOGY ED .	184,831	208,159	195,557	115,285
LIVING ARTS	78,529	79,798	77,006	86,236
MUSIC	283,808	236,732	233,699	236,321
PHYSICAL ED.	382,795	407,105	388,193	391,563
MATHEMATICS	831,813	874,684	903,628	936,016
SCIENCE	896,663	919,154	920,831	869,410
SOCIAL STUDIES	562,987	598,436	600,689	611,352
INSTRUCTIONAL-SCHOOLWIDE	390,156	416,791	363,799	425,650
OTHER INSTRUCTION-504	11,719	5,800	5,800	11,800
OTHER INSTRUCTIONAL PROGRAMS	519,945	357,131	376,696	426,127
MIDDLESCHOOL PROGRAMS	15,054	17,480	17,480	17,480
GUIDANCE SERVICES	604,155	627,869	620,333	631,965
HEALTH SERVICES	119,288	124,156	125,223	126,711
CURRICULUM SERVICES	144,965	96,653	106,888	116,251
MEDIA SERVICE	18,900	0	0	0
SCHOOL LIBRARY SERVICES	214,000	213,485	228,867	236,238
TECHNOLOGY SERVICES	463,322	489,553	489,553	591,431
BOARD OF EDUCATION	46,400	49,700	49,700	49,853
OFFICE OF SUPERINTENDENT	200,017	193,376	193,376	288,578
OFFICE OF PRINCIPAL	801,012	944,052	978,263	939,003
FISCAL SERVICES	147,867	151,158	151,158	150,281
INTEREST EXPENSE	142,280	142,280	137,305	142,280
AUDITING SERVICES	6,950	6,950	6,950	7,575
OPERATION AND MAINTENANCE	1,285,774	1,350,085	1,387,028	1,406,990
STUDENT TRANSPORTATION SV	684,547	694,305	696,776	574,483
TRANSFERS TO OTHER FUNDS	1,173,216	1,079,625	1,079,625	1,088,625
SPECIAL EDUCATION PROGRAMS	556,151	439,850	425,032	582,805
SUPPORT PROGRAM	1,657,062	1,825,870	1,909,016	598,843
SPEECH SERVICES	30,482	31,737	219	0
SU ASSESSMENTS SPED	220,902	230,985	230,985	213,541
ENGLISH LANGUAGE LEARNERS	1,072	5,160	14,707	0
CO-CURRICULAR ACTIVITIES	826,221	740,954	716,504	714,126

TOTAL EXPENSES	\$15,213,846	\$15,357,176	\$15,440,130	\$14,305,831
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**SUMMARY REPORT OF THE FINANCIAL CONDITION
OF
THE WASHINGTON CENTRAL SUPERVISORY UNION**

Submitted to the board for the school districts of Berlin, Calais, East Montpelier, Middlesex, Worcester and U-32.

On behalf of the Board of Directors of the Washington Central Supervisory Union, I hereby submit the following summary report of the financial operations of the supervisory union.

For the year ending June 30, 2016, the Washington Central Supervisory Union operated on approved general fund and special education budgets totaling \$6,746,593. The supervisory union ended fiscal year 2016 with a \$353,943 reserved fund balance. This fund balance is reserved as follows: \$162,381 operations, \$0 special education, \$113,671 office equipment and technology, \$64,170 building capital fund and \$13,721 administrative fiscal agent fees.

For fiscal year 2017, the supervisory union budgets total \$7,068,933 and it is anticipated that the year will end in balance.

For fiscal year 2018, it is anticipated that the supervisory union budgets will total \$8,425,586 which consists of \$3,402,183 for operations and \$5,050,403 for services billed as a fee for service.

William Kimball
Superintendent of Schools

**ATTENTION RESIDENTS OF BERLIN, CALAIS, EAST MONTPELIER, MIDDLESEX
AND WORCESTER**

Washington Central Supervisory Union (WCSU) offers special education services to eligible children three through twenty-one and early intervention for children birth to age three.

Eligible students with disabilities are entitled to receive a free, appropriate, public education.

WCSU may not be aware of all resident children and youth with a disability. If you know of a child who has a disability and is not in school, homeless, attending an independent school, enrolled in home study or not otherwise being educated at public expense, please notify us by contacting your local school principal or by calling or writing:

Kelly Bushey
Director of Special Services
Washington Central Supervisory Union
1130 Gallison Hill Road
Montpelier, VT 05602
802-229-0553 X 303

Washington Central Supervisory Union
Budget Summary

Final

WITH SHARED SERVICES

	FY 2016 Actual	FY 2017 Budget	FY 2017 Projected	FY 2018 Budget	Increase (Decrease)
Revenues:					
Assessments	\$1,729,602	\$2,054,877	\$2,054,877	\$2,316,873	\$261,996
Earnings on Investments	\$8,016	\$7,600	\$7,600	\$7,600	\$0
Shared Services Assessments & Miscellaneous Income	\$0	\$58,893	\$58,893	\$58,893	\$0
Miscellaneous Income	\$6,885	\$3,818	\$3,817	\$3,817	-\$1
State Reimbursements	\$596,911	\$700,000	\$769,301	\$1,000,000	\$300,000
Shared Service Revenues-Special Education	\$3,265,002	\$3,455,265	\$3,592,841	\$3,686,396	\$231,131
Shared Service Revenues-Student Transportation	\$1,099,791	\$1,128,595	\$1,130,066	\$1,364,007	\$235,412
Subtotal	\$6,706,207	\$7,409,048	\$7,617,395	\$8,437,586	\$1,028,538
Fund Balance Usage	\$15,000	\$15,000	\$15,000	\$15,000	\$0
Total Revenues	\$6,721,207	\$7,424,048	\$7,632,395	\$8,452,586	\$1,028,538

Expenditures:					
Instruction Develop. Services	\$144,615	\$153,032	\$152,175	\$177,220	\$24,188
Technology Services	\$369,227	\$585,158	\$580,798	\$651,399	\$66,241
Superintendent's Office & Admin. Costs	\$356,841	\$386,954	\$409,428	\$476,211	\$89,257
Preschool Administration	\$4,290	\$11,206	\$11,206	\$11,335	\$129
Fiscal Services & Audit	\$313,648	\$427,483	\$425,576	\$432,470	\$4,987
Operation & Maintenance of Bldg.	\$18,438	\$25,036	\$25,036	\$25,036	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0
Fund Transfers-Capital	\$75,000	\$35,000	\$35,000	\$135,000	\$100,000
Instructional Svcs-State Placed Students & Case Mgmt.	\$596,911	\$700,000	\$769,301	\$1,000,000	\$300,000
Special Education Summer Program & Eval Team	\$276,499	\$329,554	\$298,644	\$303,130	-\$26,424
Special Area Admin. Services	\$186,480	\$186,765	\$190,625	\$190,382	\$3,617
Shared Service Programs-All SPED Costs/No Para's	\$3,265,002	\$3,455,265	\$3,592,841	\$3,686,396	\$231,131
Shared Service Programs-Student Transportation	\$1,099,791	\$1,128,595	\$1,130,066	\$1,364,007	\$235,412
Total Expenditures	\$6,706,742	\$7,424,048	\$7,620,696	\$8,452,586	\$1,028,538
Fund Balance Increase(Decrease)	\$14,465	\$0	\$11,699	\$0	\$0

Assessment Methodology for Special Education and Student Transportation Services

BUDGET DRAFT to FB-ADM Updated Nov 30

Special Education Budget FY1718 Summary by School:

	Local Budgets Paraeducators	WCSU Budget	Total Expenses	Revenues	Net Cost To Taxpayers
Berlin	\$211,914	\$611,200	\$823,114	\$537,270	\$285,844
Calais	\$172,274	\$121,460	\$293,734	\$205,264	\$88,470
E.Montpelier	\$90,897	\$352,691	\$443,588	\$311,843	\$131,745
Middlesex	\$240,007	\$359,424	\$599,431	\$389,909	\$209,522
Worcester	\$94,996	\$218,999	\$313,995	\$207,846	\$106,149
U32	\$525,508	\$2,022,622	\$2,548,130	\$1,689,458	\$858,672
Total	\$1,335,596	\$3,686,396	\$5,021,992	\$3,341,590	\$1,680,402

Direct Bill

Special Education Budget FY1718 Summary by School(WCSU ONLY):

	Local Budgets Paraeducators	WCSU Budget	Total Expenses	Revenues	Net Cost To Taxpayers
Berlin	\$0	\$611,200	\$611,200	\$418,598	\$192,602
Calais	\$0	\$121,460	\$121,460	\$108,791	\$12,669
E.Montpelier	\$0	\$352,691	\$352,691	\$260,941	\$91,750
Middlesex	\$0	\$359,424	\$359,424	\$255,505	\$103,919
Worcester	\$0	\$218,999	\$218,999	\$154,648	\$64,351
U32	\$0	\$2,022,622	\$2,022,622	\$1,395,174	\$627,448
Total	\$0	\$3,686,396	\$3,686,396	\$2,593,657	\$1,092,739

Direct Bill

With New Bus Contract

Student Transportation Budget FY1718 Summary by School:

	WCSU Budget	Revenues	Net Cost To Taxpayers
Berlin	\$145,897	\$52,639	\$93,258
Calais	\$109,423	\$36,287	\$73,136
E.Montpelier	\$145,897	\$50,079	\$95,818
Middlesex	\$109,423	\$35,785	\$73,638
Worcester	\$42,358	\$13,865	\$28,493
U32	\$811,009	\$261,331	\$549,678
Total	\$1,364,007	\$449,986	\$914,021

WASHINGTON CENTRAL SUPERVISORY UNION

Superintendent's Office Report

January 16, 2017

I am pleased to have this opportunity to report on the educational and financial status of Washington Central Supervisory Union (WCSU). WCSU is comprised of Berlin, Calais, Doty, East Montpelier, and Rumney Elementary Schools, as well as U-32 Middle and High School.

As a supervisory union, our primary goals are to provide quality educational opportunities for the 1,500 students we serve in PreK through grade 12, and to ensure that we are preparing our students for their future. To meet these goals, we remain focused on: improving curriculum, instruction, assessment and professional development; providing high quality early education programs; special education services; providing transportation services; grant and construction management; improving technology and financial services to our member schools; and recruiting and retaining high caliber staff. Below I have highlighted some of our work and accomplishments over the past year.

Budget Impacts of Consolidation of Services and Fiscal Requirements

Last year, we informed voters of the required changes to move the expenses for Special Education and student transportation to the central office budget. In this past legislative session, a new requirement was added that the revenues from state aid for these two expenditures needed to be moved to our central office as well. Therefore, only the net cost of special education and transportation are in the local budgets. For example at U-32, the special education services from the supervisory union are decreased by \$1,310,173. In most of the school budgets, these changes will decrease the overall budgets while there still maybe an increased impact on the tax rate. Making these accounting adjustments will not significantly impact the tax rates as the net cost was already in the local budgets in the previous years. If the Full Board had not agreed to move these services into the supervisory union budget, the tax payers of Washington Central potentially could have seen a 5% penalty on their school tax bills.

Another mandate from federal and state regulation requires us to plan to change our accounting software used to track and report fiscal operations. Our existing financial system (NEMRIC) was purchased in 1995 and currently will not meet the requirements. It is estimated that the cost of a new system will be approximately \$300,000. The WCSU Full Board elected to pay for this as an equal expenditure over a 3 year period. This year's amount is found in the office of superintendent line of the WCSU budget. Also in the office of the superintendent budget, we have reclassified some of the personnel that in previous years were in the curriculum/instructional services assessments line.

Board Goals, Student Learning Outcomes and Implementation Plan

This past May, the six boards of Washington Central establishing a unified mission and Student Learning Outcomes (SLO) for our PreK – 12 school system. Over the past two years many of you and your communities have given input to your school board about their individual mission and SLO. It was not difficult to determine a common mission and goals because there was so much alignment between all of our schools and communities already. Our common mission is: **WCSU exists to nurture and inspire in all students the passion, creativity and power to contribute to their local and global communities.** The Washington Central Full Board tasked the Leadership Team of the supervisory union to develop an Implementation Plan to support each student in obtaining all the Student Learning Outcomes. The Leadership Team's Theory of Action for this plan is: *If we provide high quality instruction and interventions that are responsive to learners' needs and interests, based on clear learning targets, and measured by a*

comprehensive and balanced assessment system, then we will close achievement gaps and ensure that all students achieve proficiency in our WCSU Student Learning Outcomes. Please stay tuned as we publish our completed Implementation plan this spring

Curriculum, Instruction, Assessment and Professional Development

Jen Miller-Arsenault, Director of Curriculum, Instruction, and Assessment, oversees curriculum, instruction and assessment, and professional development for our school system. Ms. Miller-Arsenault works with administrators and teachers throughout our schools to review student assessment results, provide ongoing professional development opportunities to improve teaching and learning, and coordinate curriculum development PreK-Graduation. Over 35 % of teachers and administrators participated this summer in our curriculum week to update and enhance our local curricula across all the schools

In addition to the summer professional curriculum work, we have been able to secure a grant to fund a WCSU math coach for a second year and we should be able to continue this work for at least another year. Ellen Dorsey, former U-32 middle and high school math teacher, is providing instructional leadership in mathematics.

In 2014, the Vermont State School Board approved new Education Quality Standards that require all students to graduate based on meeting our Student Learning Outcomes (SLO). Much of the work of our Curriculum Steering Committees and our Curriculum Council has been to create a progression to support all students to meet the WCSU SLO. To support teachers moving into a proficiency based-system, this year the WCSU full board has approved a second teacher coach across the supervisory union.

WCSU has created a local comprehensive assessment system that includes different types of assessments. Teachers come together at least twice each year during inservice days to analyze the data at their respective grade levels. For example, fourth grade teachers from all five elementary schools came together in October to score students' reading assessments together. Such scoring opportunities and data analyses inform next instructional steps for individual students, classes, and grade levels, and can have implications for the school system as a whole.

Special Services

Kelly Bushey continues to be the Director of Special Services, working closely with administrators and case managers to oversee the continuum of services and supports for approximately 200 students with disabilities ages birth to 22, assuring compliance with state and federal laws. This includes managing contracted services for state placed students as well as out of district placements.

In our continued efforts to become more efficient, we continue to look at the necessary supports across the supervisory union and find ways to provide them that are the most beneficial for students while maintaining fiscal responsibility. An example of this is in the area of Speech and Language. We have been able to examine the needs across the supervisory union and "right size" the supports with the current level of staffing that we have in place. This meant that a couple of employees needed to be reassigned based on the level of service needs in a couple of our schools. This was an easy adjustment with the current consolidated special education model. It has also reduced the overall cost of these services at the supervisory union level.

We are also pleased to have the opportunity to support a few of the Paraprofessionals from across the supervisory in their educational endeavors. We currently have four Paraprofessionals that are enrolled in coursework through the Vermont Higher Education Collaborative, studying

to become Special Education teachers. A requirement for taking on this coursework was for the paraprofessionals to already have a Bachelor's degree in Education. Kelly was successful in securing funding through a grant with the Agency of Education that supports these folks to become licensed educators, in a concentrated area that has a shortage across the state.

As we move the focus of our work forward, our attention will be aligning Individualized Education Plans (IEP) to the Proficiency Based Graduation Requirement System (PBGR). This is an area in which we will all need professional learning opportunities to ensure that we maintain compliance and align the curriculum with IEP goals.

Early Education Programs

For our preschool students, we have expanded our programs at each of the elementary schools and are proud to report that all of our preschool programs meet the highest Vermont STARS accreditation and provide 10 hours per week of preschool instruction. With the implementation of Universal Pre-Kindergarten, we are proud to announce that all five of our programs have been pre-qualified as Pre-Kindergartens in the state of Vermont. This means that if non-resident students choose to attend one of our programs, they may apply to be a student and be accepted if we have room in our programs. This year most of our programs are full with resident students.

Technology

This was another great year for the WCSU Technology Department. The greatest impact on student learning has been the expansion of our one-to-one computer-to-student project from just grades 5 through 8, to grades 4 through 12. By using Google Chromebooks we have been able to dedicate a computing device to each student and teachers have been able to increase the integration of technology in their classes. This is allowing our students to expand and deepen the skills they will need in the 21st century.

Again this year we have had to increase both our internet bandwidth and our internal wireless networks to support the greater use of technology in teaching. Another big project for all the schools has been to transfer our websites to a new platform with a common look and feel. We have been able to integrate our rapid communication system (automated phone calls and e-mails) to allow us to push out information through our website and web 2.0 technologies (Twitter, Facebook, etc.) Having this type of communication system allows us to reach more members of the community through the media options they use the most.

Fiscal Services

Lori Bibeau, Business Administrator, manages and oversees all WCSU fiscal and business operations. Last year, the total funds processed through WCSU, including school budgets, grants, food programs, capital improvement funds and construction projects, totaled \$36.3 million. As required by law, each year WCSU conducts an outside audit of all schools, central office and fiscal operations. Annually, we receive accolades for our outstanding fiscal operations with either no or only minor audit findings.

For the past several years, most of our budgets have shown modest level or below level increases. When looking at the total tax rate impacts for all of our towns, our changes this year increase the rate between 3.2 cents to 14.3 cents per \$100 dollars of assessed value. To see the amount for your town, please see your town report. In developing budgets for FY17, each school board looked closely at their per pupil costs, reduced some staffing and found other areas where they could cut costs, while still continuing to meet the needs of our students. WCSU continues to look at ways to enhance efficiencies across the supervisory union and to collaborate with neighboring schools.

High Quality Staff and Parent and Community Involvement

Credit for the many accomplishments of our supervisory union goes to the efforts and commitment of our outstanding professional and support staff, as well as to our Leadership Team.

Parent and community involvement is vital to quality schools and school improvement. WCSU is fortunate to have so many parents, community and board members involved in our schools and the education of our students. On behalf of the students and staff, I wish to thank you for the continued support of our schools and students.

Respectfully submitted,
William Kimball
Superintendent of Schools