

Townshend Elementary School

Townshend, Vermont

Annual School Report



Town Meeting March 7, 2017

WARNING
Townshend School District Annual Meeting
Tuesday, March 7, 2017

The legal voters of the Town of Townshend, in the County of Windham and the State of Vermont, are hereby notified and warned to meet at 1:00 P.M. in the Town Hall in said Town of Townshend on the first Tuesday, March 7, 2017, to transact the following business and act upon the following Articles:

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

ARTICLE 2. To accept the reports of the School Directors as presented in the July 1, 2015 – June 30, 2016 Auditors' Report.

ARTICLE 3. To elect School Directors for the following terms:
Townshend School District -one (1) – three-year term - until March 2020
Townshend School District -two (2) – one-year terms - until March 2018

ARTICLE 4. To elect a School District Treasurer for a term of one (1) year.

ARTICLE 5. To compensate the Townshend School District Officers:

Treasurer	\$1,790.00
School Directors:	
(1) Chair	\$500.00
(4) Members	\$250 each

ARTICLE 6. "Shall the voters of the Townshend School District approve the school board to expend \$1,400,900 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 \$17,368 per equalized pupil. This projected spending per equalized pupil is 5.6% higher than spending for the current year.

ARTICLE 7. Shall the voters of the Townshend School District authorize the School Directors to borrow money in anticipation of revenue?

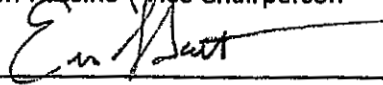
ARTICLE 8. Shall the voters of the Townshend School District authorize the School Directors to spend "unanticipated" funds such as grants or gifts that may be received by the District for school purposes?

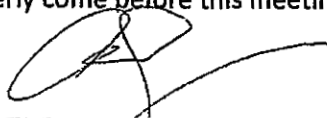
ARTICLE 9. To set the date and time of the Annual Meeting of the Townshend School District for the First Tuesday of March in the year of 2018 at 9:05 a.m.

ARTICLE 10. To transact any other non-binding business to properly come before this meeting.


Dated this 2nd day of February 2017.


Cliff Passino - Vice Chairperson


Eric Scott - Board Member


Al Claussen - Chairperson


Brud Sanderson - Clerk


Manse Jennings - Board Member

WARNING
SPECIAL MEETING
TOWNSHEND TOWN SCHOOL DISTRICT

The legal voters of the Townshend Town School District are hereby notified and warned to meet at the Townshend Town Hall in said Town of Townshend on Tuesday, March 7, 2017 between the hours of **9:00 a.m.**, at which time the polls will open, and **7:00 p.m.**, at which time the polls will close, to vote by Australian ballot on the following articles.

Article I. Shall the Townshend Town School District, which the State Board of Education has found advisable to include in the proposed unified union school district, join with the school districts of Newfane, Brookline, and Leland & Gray Union Middle/High School #34, which the State Board of Education has found necessary to include in the proposed unified union school district, and the school districts of Jamaica and Windham, which the State Board of Education has found advisable to include in the proposed unified union school district, for the purpose of forming a unified union school district to be named the West River Education District, as provided in Title 16, Vermont Statutes Annotated, upon the following conditions and agreements.

In the event the necessary town school districts and a majority of the advisable town school districts all vote to approve the merger, but one district votes NO, a Modified Unified Union School District (MUUSD) will be formed pursuant to the provisions of Act 156 of 2012. In this case, the MUUSD will be named the West River Modified Union Education District. If a MUUSD is established, then the town school district (the "Non-Member District") that did not vote to join the Unified District will be a member of the Unified District for Grades 7-12 with voting membership on the Board for matters related to Grades 7-12.

- (a) Grades. The unified union school district will offer pre-kindergarten through grade twelve education to all of the students in the unified union school district.
- (b) Board of School Directors. The unified district board of school directors initially will be comprised of nine members elected from the electorate in individual towns. For the nine members elected in individual towns, representation on the Unified District Board will be closely proportional to the fraction that the town's population bears to the aggregate population of the Unified District. Initial Board composition will be based upon the year 2010 Federal Census and shall be recalculated promptly following the release of each subsequent decennial census. However, at no time will a town district

have less than one member on the Board. Subject to the previous sentence, each proportionality calculation shall be rounded to the nearest whole number.

Effective January 1, 2018, the Board of School Directors shall be expanded to include two members elected at large for a total of eleven members. The two at large members will be elected by a vote of the entire electorate of all towns joining the unified union school district or modified union school district. Votes of the entire electorate shall be counted together (comingled) without being first counted at the town level. The at large members shall be elected at the 2018 annual meeting.

- (c) Assumption of debts and ownership of school property. The unified union school district shall assume the indebtedness of forming districts; assume all operating deficits and/or surpluses or reserve funds of the forming districts; acquire, maintain, and pay for the school properties of member districts; all as specifically identified and provided for in the Final Report. The complete provisions of Articles 6, 7, and 14 regarding special funds, indebtedness, real and personal property and closing of school buildings are set forth in the Final Report and are incorporated in their entirety by reference herein.
- (d) Final Report. The provisions of the Final Report approved by the State Board of Education on December 20, 2016 and including an amendment approved by the State Board of Education on January 17, 2017, which is on file in the Town Clerk's office, shall govern the unified union school district.

Article II. To elect two (2) school directors from the nominees residing in Townshend to serve on the school board of the proposed unified union school district board from the date of the organizational meeting for the following terms:

One (1) school director for a two-year term.

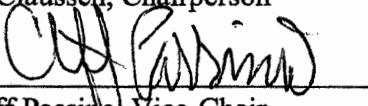
One (1) school director for a three-year term.

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

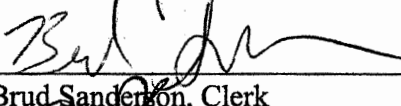
Dated this ___ day of January, 2017 at Townshend, Vermont.



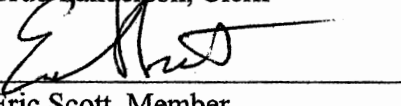
Al Claussen, Chairperson



Cliff Passino, Vice-Chair



Brud Sanderson, Clerk



Eric Scott, Member

Manse Jennings, Member

Received for record this ___ day of January, 2017, at Townshend, Vermont.

Anita Bean, Town Clerk

380-5, 8660v2

Saying Goodbye to Mrs. Leggott

Grade 5 & 6

Mrs Leggott was the most nicest person I knew. Every time I got in trouble, she would be there to help me. Sometimes she would be nice to me in the hallway. When my grandpa died she felt sorry for me. When she leaves I know I will probably not be able to say good bye so I will say it right now. I know when you leave I will miss you even thow I will be across the street I will wish you were there to help me throw the hard times.

I will miss Mrs.Leggott so much! I enjoyed the last 6 years that she was here.Mrs.Leggott is an amazing person. I will miss her as a principal so much. I hope she enjoys her retirement. I wonder where she will go.



Mrs. Leggott is one of the sweetest principals ever. She saved me, I was a mess when I came to Townshend Elementary School, I was an angry person, and very rude. I still have the little stuff, but she got rid of the 20 thousand tons off my back. I've always loved Mrs. Leggott as a principal and I would not be here without her. I will miss her the most a person can miss someone. Good luck, I wish you upon a good retirement.

I have enjoyed the last 6 years with Mrs. Leggott. I will miss her so much! She is an amazing principal, as well as an amazing human being. I hope she enjoys her retirement.

One day when I moved to this place called Vermont. I met a women she worked at my new school. Who knew what she did she could be the art teacher,she could she be the cook,she could be a janitor, she could be the science teacher, she could be the principal,DING DING DING DING.She is the principal but wait what's her name??????Mrs.Leggott.She is extremely nice who could ask for a better principal. Then one day we go to the multipurpose room and out of the blue she say she is retiring.....why after all "that getting to know each other" what happened to that. But I hope she has a happy life.

When I first walked into the school on my first day I saw a face that looked friendly. She walked up to me and said "hi." She is the principal, her name is Mrs.Leggott. She showed me to my classroom and told me what my teachers name was. My teacher's name was Mrs.Judy. We went to a school meeting,Mrs. Leggott was there with all the other students. She is really nice and caring.

Mrs. Leggott is the best principal I know. I'm really sad that Mrs. Leggott has to leave, but I believe that I will like the new principal. I still think that Mrs. Leggott will always be my favorite principal. What Mrs. Leggott does really well is be very kind to the children, because when I see her with the children she makes them smile bright. I'm wondering if Mrs. Leggott is going to come to my graduation? I really want her to come. I love it when Mrs. Leggott comes to our classroom and watches us do our assignment. Mrs. Leggott has a great personality and I love it when she smiles. She has a beautiful smile. I really will miss, Mrs. Leggot.

I have enjoyed the last seven years I have spent with Mrs.Leggott as a principal. Mrs.Leggott is a awesome principal. She has supported all of us students when we needed support. It is really sad that she has to retire. She has taught us some very valuable lessons. Also, Mrs.Leggott Has helped us through tough situations. I just wish she could stay so other kids could see how awesome Mrs.Leggott really is.

Mrs. Leggott is the best principal ever. When we get in trouble then she will help us work it out really well. She is not just a principal but a friend. Most morning she comes into greet us after the first bell. I love the way she dresses, always appropriate for the month and season. I will miss her. One thing that I really enjoy is that at the beginning of the year she always greets us at the front door of the school. The second thing that I really like is when kids make signs with her name on it then she will put it on her door and all over her walls. The third thing that I really like is she is not like the principal in Matilda, but she is like the total opposite. I wish her luck on her retirement, and that she will have a lot of fun with her family. Happy retirement Mrs. Leggott.

Mrs. Leggott is the nicest, sweetest, most generous person I have ever met. The first day I went to Townshend Elementary School, I asked my brother who the principal was. He said that it was Mrs. Leggott. I asked if she was nice, and my brother said that she was very nice and very good with kids. That day I went down to meet the principal and found out that she was even better than my brother said she was. Mrs. Leggott has the warmest smile in the world. I am going to be very sad that I am going to the high school next year, and that none of the other kids here, will be able to have her either. I would be the luckiest person in the world if I ever get a principal like Mrs. Leggott again. Mrs. Leggott made the six years at this school the best six years of my life. Thank you Mrs. Leggott for being an amazing principal.

Mrs. Leggott is the best principal I have ever had. She is probably the greatest principal I will ever have. I am so sad to see her go. I have only been here for 3 years but that is enough to see that I could not have asked for a better principal. My parents have found a friend in her along with every student here at this school. I know I have. I hope she has fun where ever she is going but I also hope that she never forgets us.

Mrs. Leggott is the kindest person I have ever met. She is an amazing principal and I will miss her. One time when I first came here Mrs. Leggott came and showed me around the school and brought me to my classroom. Mrs. Leggott is very helpful and so kind to kids I have never heard her yell at a kid. If the new principal is half as good a principal as Mrs. Leggott we will be so lucky.

TOWNSHEND SCHOOL BOARD OF DIRECTORS – March 2017

Welcome to Townshend Town Meeting 2017,

A Time of Change

Our leadership landscape is changing dramatically...we have a new Superintendent for WCSU, Bill Anton, and our fantastic Principal of 21 years, Deborah Leggott, has decided to retire and pursue an Alps adventure. Additionally, we have two more retirements at TES, Joyce Berry and Maureen Holden. Congratulations and best of luck to all that are moving on! Out of change opportunity is born. We are actively looking to fill these vacancies and re-build our TES team.

Academic Success

Despite all of these moving parts, our children continue to thrive academically. On our most recent SBAC (Smarter Balance Assessment Consortium), TES outperformed the State in English, Math and Science by a wide margin in percentage of students who achieved the standard. We continue to have our students well prepared for the transition to Middle School. We are often asked how such success is achieved. In my opinion, it is a combination of things...a dedicated and caring teacher/staff/administrative team, character education, healthy meals, forward-thinking use of technology, physical activity to refuel the brain, and field trips that help our children explore the world outside of Townshend...to name a few. Many thanks to our TES team, School Club, parents, and the community at large.

Act 46

Now that we have Townshend Elementary Schools financial house in order there are other challenges we and every other school in VT face, Act 46. 2016 has seen the process go from an Exploratory Committee to a Study Committee and finally, to Articles that will be voted on by Australian ballot on Town Meeting day. An incredible number of hours and effort have gone into balancing the mandates of the State with the desires of our taxpayers and providing a high quality education to our deserving students. I commend all who have dedicated so much time and deliberation on the matter.

With a successful vote on the Act 46 Articles, we will hone in on an optimal governance structure that continues to provide our children with an excellent education and puts us in a position to capitalize on state tax relief.

It Takes a Village

Our board will continue to work closely with the administration and Superintendent's office on providing the best possible budgets and making Act 46 work for us. Given the scope of the situation and declining enrollment, we will be looking at some novel ideas that seek to maintain our high standards of education as well as control the tax burden placed on the people of Townshend. This will involve transformational change as we implement Act 46 in the near future.

With this in mind, we need the help of our community members to help in the decision-making and determining what our level of tolerance is for change in Townshend, VT. Our meetings are on the second Monday of every month in the Art room. Please be involved to the extent that you can. This is an important time in the long history of Townshend Elementary School. With everyone working toward a common solution, we are confident that our school will not only survive, but thrive!

Thank you for your continued support of Townshend Elementary School!

Al Claussen, Townshend School Board Chair

2016 Townshend Elementary School Principal's Report

celebrating individuality, creativity and the concept of excellence!

As a small school (70 students) we continue to experience a declining enrollment, which impacts our budget. We have full day, five day a week Pre-K (4 year olds) and kindergarten programs.

Assessments: The data below tell us how we compare with the state of Vermont in reading, math and science on state of VT testing:

% of students who Achieved the Standard in Spring 2016 SBAC (Smarter Balance Assessment Consortium) & NECAP Science

	English Language Arts	Math	Science NECAP Gr 4
TES Students	77%	86%	100%
State of VT	53%	44%	46%

Technology: You can check on school activities, calendar and our food menu by visiting our website www.townshendschool.org and our TES Facebook page.

After School Programs: We are in the sixth year of 21st Century Grant for After School Programs. Kiley Boyd is our current site coordinator and continues to bring many wonderfully innovative programs to our students.

Food Program: Due to the over 55% poverty rate of families in Townsend, we qualify for federal reimbursement for after-school supper which is served during after school programming. This is free to every child who stays after school.

School Club: Our School Club is comprised of a group of vibrant, committed parents whose generosity is unending. School Club officers are: Jesse Thomas, President, Michelle Goulet, Vice-presidents, Caroline Belcher, Treasurer and Traci Foley, Secretary. Besides conducting productive monthly meetings, the School Club members vote to spend much of their fund-raised budget on enrichment activities for the students: Camp Keewaydin for grade 5, Winter Sports scholarships, 6th grade graduation, Teacher Appreciation luncheon, scholarships to Leland & Gray students from Townsend, field trips and arts residencies (especially our Circus Residency). A huge thank you to School Club for the thousands of dollars they have raised and donated to TES to enrich each child.

As Principal of the Townshend Elementary School for twenty-one years, I always feel privileged and excited to meet each new day. I wish to thank all teachers, support staff and our dedicated School Board members for hours of work on our behalf and to everyone who volunteers to spend their time with us.

I have announced my retirement for June 2017 with bitter-sweetness. These twenty-one years as principal of the Townshend School have been a gift to me professionally and personally. The Townshend community has always been generous and supportive. These are the ingredients that create our wonderful learning environment. I will always remember my time here with extreme fondness.


With sincere gratitude, Deborah M. Leggott, Principal

Windham Central Supervisory Union Superintendent's Letter 2017

The Windham Central Supervisory Union (WCSU) is in the midst of great challenge and opportunity. All school district members and community representatives in the WCSU have participated in our two Act 46 Study Committees. One committee created Articles of Agreement and a report for the Leland and Gray towns (Brookline, Jamaica, Newfane, Townshend, and Windham). The other committee created Articles of Agreement and a report for the towns of Dover, Marlboro, and Wardsboro. All the members of the study committee worked diligently to ask tough questions, seek answers, and ultimately create a new governance structure on which citizens of each town will vote on March 7th.

With declining enrollment statewide, as well as in many of the towns in the WCSU, creating sustainable structures for the future of education in our communities is difficult. However, we are all up to the task. With these real challenges comes opportunity and the potential for evolution.

There is a sense of excitement and positivity about the direction our schools and our supervisory union are currently taking. Many changes have already occurred. We have a new Superintendent, a new Business Manager, a new Director of Curriculum, a new Information Technology Director, a retiring Special Education Director, a new Middle/High School principal, a new elementary principal, a new teaching principal and three retiring elementary principals. The collaboration between this influx of new people and our existing staff has created a synergy of talent, dedication and wisdom. We are showing our respect and appreciation for our foundation while moving forward to build our future. We are fortunate to have so much support from all of our communities.

The WCSU has been selected to participate in a grant opportunity offered by the Vermont Agency of Education. We will be receiving consulting services and an audit of our Special Education Services. We believe this study will provide us with data that will help us strategically deploy resources in a more effective manner.

I encourage everyone to participate in the information sessions for current budgets and the proposed new governance structures. No one can be sure where the WCSU will land on March 8th, but I am confident that the leadership of the individual school boards, the WCSU board, our principals, and the teachers and staff of the WCSU are ready to embrace the challenge.

Thank you for supporting our schools.

William Anton, WCSU Superintendent of Schools

Townshend Elementary School FY 18 Proposed Budget

Board Approved 1-9-2017

Account Description	FY 16 Budget	FY16 Actual (unaudited)	FY17 Budget	FY18 Proposed Budget	Variance Incr/Decr (+)/(-)	% Variance (+)/Decr (-)
REVENUES						
Interest Income		\$ 4,298	\$ 250	\$ 1,000	\$ 750	
Rent		\$ 900	\$ -	\$ 900	\$ 900	
Misc Donations		\$ 800	\$ -	\$ -	\$ -	
Subtotal	\$ -	\$ 5,998	\$ 250	\$ 1,900	\$ 1,650	660%
Title 1 Subgrant WCSU	\$ 19,805	\$ 19,805	\$ 20,201	\$ 18,000	\$ (2,201)	
Medicaid Subgrant WCSU	\$ 12,736	\$ 12,736	\$ 22,991	\$ 21,761	\$ (1,230)	
Subtotal	\$ 32,541	\$ 32,541	\$ 43,192	\$ 39,761	\$ (3,431)	-7.9%
Education Spending Grant	\$ 1,275,773	\$ 1,275,770	\$ 1,218,599	\$ 1,215,239	\$ (3,360)	
Small Schools Grant	\$ 82,907	\$ 83,442	\$ 82,907	\$ 82,907	\$ -	
State Aid for Transportation	\$ 12,022	\$ 11,763	\$ 12,022	\$ 12,000	\$ (22)	
Subtotal	\$ 1,370,702	\$ 1,370,975	\$ 1,313,528	\$ 1,310,146	\$ (3,382)	-0.26%
Spec Ed Mainstream Block Grant	\$ 26,013	\$ 26,013	\$ 28,444	\$ -	\$ (28,444)	
Spec Ed Intensive Reimbursement	\$ 109,959	\$ 123,536	\$ 106,106	\$ -	\$ (106,106)	
Spec Ed Essential Early Education	\$ 8,249	\$ 8,249	\$ 9,712	\$ -	\$ (9,712)	
Subtotal	\$ 144,221	\$ 157,798	\$ 144,262	\$ -	\$ (144,262)	-100%
Local Food Sales	\$ 13,500	\$ 13,943	\$ 13,500	\$ 13,500	\$ -	
Federal Food Subgrant WCSU	\$ 41,268	\$ 34,492	\$ 42,093	\$ 35,593	\$ (6,500)	
Subtotal	\$ 54,768	\$ 48,435	\$ 55,593	\$ 49,093	\$ (6,500)	-11.7%
Total Revenue	\$ 1,602,232	\$ 1,615,747	\$ 1,556,825	\$ 1,400,900	\$ (155,925)	-10.0%

EXPENDITURES

Account Description	FY 16 Budget	FY16 Actual (unaudited)	FY17 Budget	FY18 Proposed Budget	Variance Incr/Decr (+)/(-)	% Variance (+)/Decr (-)
Direct Inst Teacher Salary	\$ 347,906	\$ 343,676	\$ 354,864	\$ 348,613	\$ (6,251)	-1.76%
Support Staff Salary				\$ 23,632	\$ 23,632	0.00%
Federal Jobs Salary	\$ 16,829	\$ 17,468	\$ 18,115	\$ 18,115	\$ -	0.00%
Literacy Coach Salary	\$ 10,317	\$ 12,360	\$ 10,656	\$ 12,300	\$ 1,644	15.43%
Early Ed Para Support Salary	\$ 20,787	\$ 23,077	\$ 23,205	\$ -	\$ (23,205)	-100.00%
Direct Inst Sal/Ben Reserve				\$ 9,476	\$ 9,476	0.00%
Direct Inst Substitutes	\$ 4,000	\$ 10,660	\$ 4,000	\$ 4,000	\$ -	0.00%
Direct Inst-Health Ins Early Ed	\$ 7,329	\$ 7,329	\$ 7,908	\$ 21,506	\$ 13,598	171.95%
Direct Inst Health	\$ 67,771	\$ 51,813	\$ 67,756	\$ 57,739	\$ (10,017)	-14.78%
Direct Inst Dental	\$ 4,111	\$ 3,471	\$ 3,509	\$ 4,344	\$ 835	23.80%
Early Ed Para Fica	\$ 1,610	\$ 1,686	\$ 1,775	\$ -	\$ (1,775)	-100.00%
Direct Inst FICA	\$ 29,066	\$ 28,488	\$ 29,348	\$ 31,528	\$ 2,180	7.43%
Direct Inst Life/Disab Ins	\$ 1,654	\$ 1,560	\$ 1,654	\$ 1,361	\$ (293)	-17.73%
Direct Inst Workers Comp	\$ 3,855	\$ 3,855	\$ 3,855	\$ 3,581	\$ (274)	-7.11%
Direct Inst Unemployment		\$ 198	\$ -	\$ -	\$ -	0.00%
Early Ed Contracted Svcs	\$ 3,000	\$ 30,995	\$ 3,000	\$ 15,890	\$ 12,890	0.00%
Enrichment Programs	\$ 12,000	\$ 10,635	\$ 4,500	\$ 4,500	\$ -	0.00%
21 C Program			\$ 7,500	\$ 12,356	\$ 4,856	64.75%
Direct Inst Equip Repairs/Maint	\$ 1,500	\$ 491	\$ 1,500	\$ 500	\$ (1,000)	-66.67%
Early Ed Services-Supplies		\$ 52	\$ -	\$ -	\$ -	0.00%
Direct Inst Supplies	\$ 9,000	\$ 7,341	\$ 9,000	\$ 7,000	\$ (2,000)	-22.22%
Direct Inst Text Books	\$ 3,000	\$ 1,181	\$ 3,000	\$ 1,000	\$ (2,000)	-66.67%
Direct Inst Software/Internet	\$ 4,000	\$ 4,705	\$ 4,000	\$ 4,000	\$ -	0.00%
Direct Inst Equipment	\$ 9,000	\$ 10,998	\$ 9,000	\$ 9,000	\$ -	0.00%
				\$ -	\$ -	0.00%
Subtotal: Function 1000 - Direct Instructional	\$ 556,735	\$ 572,039	\$ 568,145	\$ 590,441	\$ 22,296	3.9%
Art Svcs WCSU	\$ 18,267	\$ 18,267	\$ 19,520	\$ 21,399	\$ 1,879	10%
PE Svcs WCSU	\$ 26,132	\$ 26,132	\$ 27,422	\$ 32,275	\$ 4,853	18%
Music Instrumental Svcs WCSU	\$ 20,099	\$ 20,099	\$ 20,684	\$ 20,369	\$ (315)	-2%

Townshend Elementary School FY 18 Proposed Budget

Board Approved 1-9-2017

Account Description	FY 16 Budget	FY16 Actual (unaudited)	FY17 Budget	FY18 Proposed Budget	Variance Incr/Decr (+)/(-)	% Variance (+)/Decr (-)
Music Education Svcs WCSU	\$ 18,979	\$ 18,979	\$ 19,881	\$ -	\$ (19,881)	-100%
					\$ -	0%
Subtotal: Function 1000 - Svcs WCSU	\$ 83,477	\$ 83,477	\$ 87,507	\$ 74,043	\$ (13,464)	-15%
EEE Assessmnt WCSU	\$ 19,984	\$ 19,984	\$ 7,762	\$ -	\$ (7,762)	-100%
EEE Svcs-WCSU	\$ 84,201	\$ 54,875	\$ -	\$ -	\$ -	0%
EEE Tuition Private	\$ 8,000	\$ -	\$ -	\$ -	\$ -	0%
	\$ 112,185	\$ 74,859	\$ 7,762	\$ -	\$ (7,762)	-100%
Spec Ed Support Staff Salary		\$ 21,971	\$ -	\$ -	\$ -	0%
Spec Ed Substitutes		\$ 181	\$ -	\$ -	\$ -	0%
Spec Ed Health		\$ 7,329	\$ -	\$ -	\$ -	0%
Spec Ed FICA		\$ 997	\$ -	\$ -	\$ -	0%
Spec Ed Contracted Svcs	\$ 2,500	\$ 9,610	\$ -	\$ -	\$ -	0%
Spec Ed Tuition Private		\$ 18,760	\$ -	\$ -	\$ -	0%
Spec Ed Supplies	\$ 1,200	\$ 1,017	\$ -	\$ -	\$ -	0%
Special Ed Assessment WCSU	\$ 89,084	\$ 89,084	\$ 128,062	\$ 191,981	\$ 63,919	50%
Special Ed Svcs WCSU	\$ 154,889	\$ 111,076	\$ 241,167	\$ -	\$ (241,167)	-100%
	\$ 247,673	\$ 260,025	\$ 369,229	\$ 191,981	\$ (177,248)	-48%
Subtotal: Function 1200 - Special Ed	\$ 359,858	\$ 334,884	\$ 376,991	\$ 191,981	\$ (185,010)	-49%
Subtotal:Function 1000 - Direct Instructional	\$ 1,000,070	\$ 990,401	\$ 1,032,643	\$ 856,465	\$ (176,178)	-17%
Guidance Svcs WCSU	\$ 6,419	\$ 2,078	\$ 8,349	\$ 23,938	\$ 15,589	187%
Nurse Svcs WCSU	\$ 11,094	\$ 11,094	\$ 11,149	\$ 11,963	\$ 814	7%
Nurse Supplies		\$ 166	\$ -	\$ 200	\$ 200	0%
					\$ -	0%
Subtotal: Function 2100 - Support Services -	\$ 17,513	\$ 13,338	\$ 19,498	\$ 36,101	\$ 16,603	85%
Professional Development-Health Ins			\$ -		\$ -	0%
Prof. Dev. Admin Directed FICA		\$ 38	\$ -		\$ -	0%
Prof. Dev. Teacher Directed	\$ 3,474	\$ 900	\$ -		\$ -	0%
Prof. Dev. Admin Directed	\$ 3,500	\$ 1,230	\$ 3,500	\$ 3,500	\$ -	0%
Prof Development Svcs WCSU		\$ 3,374	\$ 3,634	\$ 3,435	\$ (199)	-5%
Tech Svcs WCSU	\$ 5,803	\$ 5,803	\$ 5,717	\$ 15,211	\$ 9,494	166%
Library Svcs WCSU	\$ 5,296	\$ 5,296	\$ 5,155	\$ 6,127	\$ 972	19%
					\$ -	0%
Subtotal: Function 2200 - Support Services -	\$ 18,073	\$ 16,642	\$ 18,006	\$ 28,273	\$ 10,267	57%
School Board Salary	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ -	0%
School Board FICA	\$ 116	\$ 115	\$ 115	\$ 115	\$ -	0%
School Board Contracted Svcs	\$ 1,000	\$ 780	\$ 1,000	\$ 1,000	\$ -	0%
School Board Legal Svcs	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	0%
School Board Auditing Fees	\$ 10,000	\$ 1,750	\$ 7,000	\$ 7,000	\$ -	0%
School Board Liab & Bond Ins	\$ 1,182	\$ 841	\$ 1,182	\$ 1,182	\$ -	0%
School Board Post/Advertising	\$ 200	\$ 211	\$ 200	\$ 200	\$ -	0%
School Board Supplies	\$ 100	\$ 99	\$ 100	\$ 100	\$ -	0%
School Board Dues	\$ 100	\$ 874	\$ 800	\$ 900	\$ 100	13%
Admin Assessment WCSU	\$ 66,978	\$ 66,978	\$ 75,550	\$ 78,545	\$ 2,995	4%
					\$ -	0%
Subtotal: Function 2300 - Support Services (\$ 82,676	\$ 73,148	\$ 88,947	\$ 92,042	\$ 3,095	3%
Principal Salary	\$ 81,024	\$ 82,644	\$ 84,297	\$ 85,000	\$ 703	1%
Principal Admin Assist Salary	\$ 39,705	\$ 41,030	\$ 41,309	\$ 42,135	\$ 826	2%
Principal Health	\$ 34,256	\$ 34,256	\$ 36,963	\$ 41,928	\$ 4,965	13%
Principal Dental	\$ 1,087	\$ 1,041	\$ 1,041	\$ 1,341	\$ 300	29%
Principal FICA	\$ 9,356	\$ 9,056	\$ 9,609	\$ 9,726	\$ 117	1%
Principal Life/Disability Ins		\$ 537	\$ 280	\$ 483	\$ 203	73%
Principal Retirement 403b	\$ 1,281	\$ 1,000	\$ 1,000	\$ -	\$ (1,000)	-100%
Principal Tuition & Prof. Dev.	\$ 1,500	\$ 1,415	\$ 1,500	\$ 1,500	\$ -	0%
Principal Repairs/Maint	\$ 450	\$ 65	\$ 450	\$ 450	\$ -	0%
Principal Supplies	\$ 1,000	\$ 1,455	\$ 1,000	\$ 1,000	\$ -	0%

Townshend Elementary School FY 18 Proposed Budget

Board Approved 1-9-2017

Account Description	FY 16 Budget	FY16 Actual (unaudited)	FY17 Budget	FY18 Proposed Budget	Variance Incr/Decr (+)/(-)	% Variance (+)/Decr (-)
Support Services- School Adm-Dues	\$ 565	\$ -	\$ 565	\$ 565	\$ -	0%
Subtotal: Function 2400 - Support Services-	\$ 170,224	\$ 172,499	\$ 178,014	\$ 184,128	\$ 6,114	3%
Treasurer Salary	\$ 1,790	\$ 1,790	\$ 1,790	\$ 1,790	\$ -	0%
Treasurer FICA	\$ 138	\$ 137	\$ 137	\$ 137	\$ -	0%
Subtotal: Function 2500 - Support Services -	\$ 1,928	\$ 1,927	\$ 1,927	\$ 1,927	\$ -	0%
Custodian Salary	\$ 32,534	\$ 30,384	\$ 32,760	\$ 33,415	\$ 655	2%
Custodian FICA	\$ 2,521	\$ 2,324	\$ 2,506	\$ 2,556	\$ 50	2%
Custodian Workers Comp	\$ 260	\$ 596	\$ 260	\$ 334	\$ 74	29%
Facilities Support (Asbestos)-Svcs WCSU	\$ 525	\$ 525	\$ 525	\$ 290	\$ (235)	-45%
Building Lawn/Snow/Mowing/Disposal Serv	\$ 3,000	\$ 3,083	\$ 3,000	\$ 3,000	\$ -	0%
Building Repairs/Maint	\$ 13,000	\$ 19,590	\$ 26,000	\$ 17,500	\$ (8,500)	-33%
Building Construction Services Cap Plan	\$ 2,000	\$ 2,285	\$ 2,000	\$ 2,000	\$ -	0%
Building Property Ins	\$ 4,000	\$ 3,657	\$ 4,000	\$ 4,000	\$ -	0%
Building Telephone	\$ 4,000	\$ 426	\$ 4,000	\$ 1,000	\$ (3,000)	-75%
Building Supplies	\$ 5,000	\$ 6,082	\$ 5,000	\$ 5,000	\$ -	0%
Building Electricity	\$ 11,000	\$ 13,145	\$ 13,000	\$ 12,000	\$ (1,000)	-8%
Fuel Oil	\$ 16,000	\$ 9,761	\$ 18,500	\$ 9,862	\$ (8,638)	-47%
Subtotal: Function 2600 - Operation & Maint	\$ 93,840	\$ 91,859	\$ 111,551	\$ 90,958	\$ (20,593)	-18%
Student Trans Svcs WCSU	\$ 28,123	\$ 28,123	\$ 28,995	\$ 29,865	\$ 870	3%
Special Ed Transportation		\$ 7,890	\$ -	\$ -	\$ -	0%
Spec Ed Transportation		\$ 3,535	\$ -	\$ -	\$ -	0%
EEE Transportation		\$ 4,880	\$ -	\$ -	\$ -	0%
Subtotal: Function 2700 - Student Transport	\$ 28,123	\$ 44,428	\$ 28,995	\$ 29,865	\$ 870	3%
Food Salary	\$ 20,688	\$ 25,870	\$ 21,102	\$ 25,870	\$ 4,768	23%
Food Health	\$ 7,014	\$ 7,329	\$ 7,908	\$ 7,908	\$ -	0%
Food FICA	\$ 1,603	\$ 1,899	\$ 1,614	\$ 1,979	\$ 365	23%
Food Svcs - WCSU	\$ 3,474	\$ 3,474	\$ 4,520	\$ 3,284	\$ (1,236)	-27%
Food Equip Repairs/Maint	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ -	0%
Food Program Supplies		\$ 91	\$ 100	\$ 100	\$ -	0%
Food Purchases	\$ 38,000	\$ 34,249	\$ 38,000	\$ 38,000	\$ -	0%
Food FFVP Purchases		\$ 4,755	\$ -	\$ -	\$ -	0%
Subtotal: Function 3100 - Food Purchases	\$ 72,779	\$ 77,667	\$ 75,244	\$ 79,141	\$ 3,897	5%
Debt Service Interest	\$ 2,000	\$ 5,296	\$ 2,000	\$ 2,000	\$ -	0%
Subtotal: Function 5100 - Debt Service	\$ 2,000	\$ 5,296	\$ 2,000	\$ 2,000	\$ -	0%
Total	\$ 1,487,226	\$ 1,487,205	\$ 1,556,825	\$ 1,400,900	\$ (155,925)	-10%
Fund Balance Applied	\$ 115,006	\$ 128,542	\$ -	\$ -		
Surplus/Deficit	\$ -	\$ -	\$ -	\$ -		

FY 16+17 Updated to Actuals (3 year Comp)

Preliminary Statistics	FY 16	FY 17	FY 18
Proposed General Fund Budget	\$ 1,487,226	\$ 1,556,825	\$ 1,400,900
Act 68 Budgeted Revenues (excluded 3114)	\$ 326,459	\$ 338,226	\$ 185,661
Local Education Spending	\$ 1,275,770	\$ 1,218,599	\$ 1,215,239
Equalized Pupil Count 7-12 -- updated	75.89	74.12	69.97
Technical Center FTE -EST to be updated	0.00	0.00	0.00
Excess Spending Threshold per equalized P	\$ 17,103	\$ 16,942	\$ 17,386

Townshend Elementary School FY 18 Proposed Budget

Board Approved 1-9-2017

Account Description	FY 16 Budget	FY16 Actual (unaudited)	FY17 Budget	FY18 Proposed Budget	Variance Incr/Decr (+)/(-)	% Variance (+)/Decr (-)
Education Spending per equalized pupil	\$ 16,811		\$ 16,441	\$ 17,367		
Base Education Spending Index/Yield	\$ 9,285		\$ 9,701	\$ 10,076		
Act 68 Statistic & Tax Impact Estimates						
Est Equalized Homestead Tax Rate	\$ 1.76		\$ 1.6948	\$ 1.7236		
Percent of District Pupil PreK-6	46.35%		46.91%	47.09%		
Portion of Equalized Homestead Rate Assessed	\$ 0.8155		\$ 0.7950	\$ 0.8117		
Common Level of Appraisal CLA	105.03%		106.90%	110.38%		
Est Actual Tax Rate PreK-6	\$ 0.7765		\$ 0.7437	\$ 0.7353		
Estimated Combined School Tax Rate Including LGUHS	\$ 1.6811		\$ 1.5553	\$ 1.6486		
Estimated Income Sensitivity Percent	3.20%		3.03%	2.93%		
Estimated School Tax impact \$200,000 home & 2 acres-no income sensitivity:*				\$ 3,297		
Maximum School Tax amount @ \$80,000 household income:*				\$ 2,344		
* Individuals with less than \$90,000 of household income qualify for a cap on education property tax liability, individuals pay the lower amount between property tax bill or income cap. Subject to the provisions of V.S.A. T32 Chapter 154.						

District: **Townshend**
County: **Windham**

LEA: **T208**
S.U.: **Windham Central**

1.	Local budgeted expenditures including any separate articles		1,400,900	1.
2.	Act 144 expenditures (Manchester & West Windsor only)	-		2.
3.	Obligation to a regional technical center school district if any	-		3.
4.	Obligation to repay a deficit per 24 V.S.A. § 1523(b)	-		4.
5.	Obligation to repay difference between allowable and announced tuition	-		5.
6.	Total Expenditures net of Act 144 dollars	(lines 1 + 3 + 4 + 5) - line 2	1,400,900	6.
7.	Offsetting revenues (do NOT include revcode 3114, the on-behalf payment)		185,661	7.
8.	Act 144 dedicated revenues	-		8.
9.	Act 144 expenditures to raise locally	line 2 - line 8	-	9.
10.	Offsetting revenues less Act 144 revenues	line 7 - (lines 8 + 9)	185,661	10.
11.	Initial Education Spending	line 6 - line 10	1,215,239	11.
12.	Capital debt hold-harmless aid	line 16, "CDaid" page	-	12.
13.	Education Spending	line 11 - line 12	1,215,239	13.
14.	Equalized pupils		69.97	14.
15.	Education spending per equalized pupil	line 13 / line 14	17,368.00	15.
Excess Spending Calculation				
15.	Aggregated exclusions	-		15.
16.	Aggregated exclusions per equalized pupil	-		16.
17.	Per pupil figure to use for Excess Spending	line 15 / line 16	17,368.00	17.
18.	Per equalized pupil spending threshold for FY2018		17,386.00	18.
19.	Per pupil spending above the threshold	line 17 - line 18	NA	19.
20.	Per pupil figure used for calculating District equalized tax rate	line 15 + line 19	17,368.00	20.
21.	Property Tax Yield per \$1.00 of tax rate		10,076.00	21.
22.	Equalized homestead tax rate to be prorated	17,368.00 / 10,076 (lines 20 & 21)	1.7237	22.
23.	Percent of Townshend equalized pupils not in a union school district		47.09%	23.
24.	Portion of equalized homestead tax rate to be assessed by town	lines 22 x line 23	0.8117	24.
25.	Common level of appraisal		110.38%	25.
26.	Estimated actual homestead tax rate of district to be assessed	lines 24 / line 25	0.7354	26.
27.	Equalized homestead rate from Leland and Gray UHSD #34	MANUAL →	1.9051	27.
28.	Percent of Townshend equalized pupils at Leland and Gray UHSD #34		52.91%	28.
29.	Prorated equalized rate from Leland and Gray UHSD #34		1.0080	29.
30.	Estimated actual rate from Leland and Gray UHSD #34 to be assessed	lines 29 / line 25	0.9132	30.
31.		→		31.
32.		-		32.
33.		-		33.
34.		-		34.
2.	Total equalized homestead rate for Townshend	lines 24 + 29 + 33	1.8197	2.
3.	Total estimated actual homestead rate for Townshend	lines 26 + 30 + 34	1.6486	3.
4.	Equalized non-residential tax rate		1.550	4.
5.	Estimated actual non-residential tax rate	lines 4 / line 25	1.4042	5.
6.	Education spending	line 13	1,215,239	6.
7.	Tech FTE's		-	7.
8.	Base education amount for tech FTE's, paid on behalf of district (This is not a local revenue. It reduces the education spending a district is owed.)	line 7 x 9,588 x 87%	-	8.
9.	Adjusted education spending due the district from Ed Fund	lines 6 - 8	1,215,239	9.
10.	Amount to raise locally for Act 144 (Manchester & West Windsor only)	line 9	-	10.
11.	Per pupil figure used for calculating District Household Income Percentage	line 20	17,368.00	11.
12.	Income Yield per 2.0% of household income		11,875	12.
13.	Townshend household income percentage to be prorated	17,368.00 / 11,875 x 2.00% (lines 11 & 12)	2.93%	13.
14.	Prorated income cap percentage for Townshend education property tax if eligible	47.09% x 2.93% (lines 23 & 13)	1.38%	14.
15.	Income percentage from Leland and Gray UHSD #34	"FY18EstUnion", line 18 (%)	3.23% ← MANUAL	15.
16.	Prorated income cap percentage from Leland and Gray UHSD #34	52.91% x 3.23% (lines 28 & 15)	1.71%	16.
17.		"FY18EstUnion", line 18 (%)	3.23% ←	17.
18.		-		18.
19.	Estimated income cap percentage for Townshend education property tax		3.09%	19.

District: Townshend County: Windham		T208 Windham 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 144 expenditures)	\$1,496,472	\$1,602,232	\$1,556,825	\$1,400,900
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	\$1,496,472	\$1,602,232	\$1,556,825	\$1,400,900
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-
6.	plus Prior year deficit repayment of deficit	-	-	-	-
7.	Total Budget	\$1,496,472	\$1,602,232	\$1,556,825	\$1,400,900
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)	\$321,362	\$326,462	\$338,226	\$185,661
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	\$321,362	\$326,462	\$338,226	\$185,661
14.	Education Spending	\$1,175,110	\$1,275,770	\$1,218,599	\$1,215,239
15.	Equalized Pupils	73.18	75.89	74.12	69.97
16.	Education Spending per Equalized Pupil	\$16,057.80	\$16,810.78	\$16,440.89	\$17,368.00
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per equpup)	-	-	-	-
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 equpup)	-	-	-	-
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per equpup)	-	-	-	-
21.	minus Estimated costs of new students after census period (per equpup)	-	-	-	-
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per equpup)	-	-	-	-
23.	minus Less planning costs for merger of small schools (per equpup)	-	-	-	-
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per equpup)	NA	-	-	-
25.	Excess spending threshold	threshold = \$16,166 \$16,166.00	threshold = \$17,103 \$17,103.00	Allowable growth \$16,941.90	threshold = \$17,366 \$17,366.00
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$16,058	\$16,811	\$16,441	\$17,368.00
28.	District spending adjustment (minimum of 100%)	172.943% based on \$9.285	177.723% based on \$9.285	169.476% based on yield \$9.701	172.370% based on yield \$10.076
Prorating the local tax rate					
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$17,368.00 ÷ (\$10,076.00 / \$1.00)]	\$1.6948 based on \$0.98	\$1.7595 based on \$0.99	\$1.6948 based on \$1.00	\$1.7237 based on \$1.00
30.	Percent of Townshend equalized pupils not in a union school district	45.36%	46.35%	46.91%	47.09%
31.	Portion of district eq homestead rate to be assessed by town (47.09% x \$1.72)	\$0.7688	\$0.8155	\$0.7950	\$0.8117
32.	Common Level of Appraisal (CLA)	103.31%	105.03%	106.90%	110.38%
33.	Portion of actual district homestead rate to be assessed by town (\$0.8117 / 110.38%)	\$0.7442 based on \$0.98	\$0.7764 based on \$0.99	\$0.7437 based on \$1.00	\$0.7354 based on \$1.00
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.					
34.	Anticipated income cap percent (to be prorated by line 30) [((\$17,368.00 + \$11,875) x 2.00%)]	3.11% based on 1.80%	3.20% based on 1.80%	3.03% based on 2.00%	2.93% based on 2.00%
35.	Portion of district income cap percent applied by State (47.09% x 2.93%)	1.41% based on 1.80%	1.48% based on 1.80%	1.42% based on 2.00%	1.38% based on 2.00%
36.	Percent of equalized pupils at Leland And Gray UHSD #34	54.64%	53.65%	53.09%	52.91%
37.		-	-	-	-

- Following current statute, the Tax Commissioner recommended a property yield of \$10,076 for every \$100 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%.

Comparative Data for Cost-Effectiveness, FY2017 Report
16 V.S.A. § 165(a)(2)(K)

School: Townshend Village School
S.U.: Windham Central S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":
<http://www.state.vt.us/educ/>

FY2016 School Level Data

Cohort Description: Elementary school, enrollment < 100
(45 schools in cohort)

Cohort Rank by Enrollment (1 is largest)
16 out of 45

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller →	Doty Memorial School	PK - 6	74	6.88	1.00	10.76	74.00	6.88
	Middletown Springs Elementary School	PK - 6	75	6.00	1.00	12.50	75.00	6.00
	Shrewsbury Mountain School	PK - 6	78	7.35	1.00	10.61	78.00	7.35
	Townshend Village School	PK - 6	80	7.08	1.00	11.30	80.00	7.08
	Albert Bridge School	PK - 6	80	9.00	2.00	8.89	40.00	4.50
← Larger	Braintree School	PK - 6	81	6.70	0.80	12.09	101.25	8.38
	Sunderland Elementary School	PK - 6	82	8.20	1.00	10.00	82.00	8.20
Averaged SCHOOL cohort data			64.36	6.64	0.74	9.70	86.47	8.92

School District: Townshend
LEA ID: T208

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

FY2015 School District Data

Cohort Description: Elementary school district, FY2013 FTE < 100
(43 school districts in cohort)

School district data (local, union, or joint district)		Grades offered in School District	Student FTE enrolled in school district	Current expenditures per student FTE EXCLUDING special education costs	Cohort Rank by FTE (1 is largest) 16 out of 43
Smaller →	Bridport	PK-6	76.68	\$17,486	Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.
	Shrewsbury	PK-6	77.15	\$12,574	
	Cornwall	PK-6	77.51	\$17,002	
	Townshend	PK-6	80.08	\$13,458	
	Braintree	PK-6	80.38	\$12,984	
← Larger	West Windsor	PK-6	81.14	\$13,145	
	Sunderland	PK-6	81.35	\$12,572	
Averaged SCHOOL DISTRICT cohort data			63.87	\$15,261	

FY2017 School District Data

LEA ID School District		Grades offered in School District	School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
			SchIDist Equalized Pupils	SchIDist Education Spending per Equalized Pupil	SchIDist Equalized Homestead Ed tax rate	MUN Equalized Homestead Ed tax rate	MUN Common Level of Appraisal	MUN Actual Homestead Ed tax rate
Smaller →	T032 Brookfield	K-6	67.24	13,604.02	1.4023	1.4595	111.25%	1.3119
	T254 Worcester	PK-6	70.80	14,749.83	1.5204	1.5974	104.40%	1.5301
	U043 Lakeview USD #43	PK-6	73.58	15,281.63	1.5753	-	-	-
	T208 Townshend	PK-6	74.12	16,440.89	1.6948	1.7060	106.90%	1.5959
	T133 Mt. Holly	PK-6	74.31	17,494.64	1.8034	1.7630	114.92%	1.5341
← Larger	T053 Cornwall	PK-6	78.99	15,988.10	1.6481	1.7445	108.85%	1.6027
	T029 Bridport	PK-6	79.17	16,534.17	1.7044	1.7666	97.17%	1.8180

The Legislature has required the Agency of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

Change in Special Education Revenues

All special education revenues will now be paid to the supervisory union per Act 148.

- In FY 2017 all* special education **expenses** were moved to the supervisory union (SU) as the final step of Act 153 (Consolidation of Special Education Expenses at the SU level).
- In FY 2018 the Agency of Education will be distributing all* special education revenue to the SU to match expense.
- Local school budgets will only see the "net" expense of their IEP special education costs in their budgets.
- For FY 18 most budgets will show a decrease in spending from the previous year due to the "net" special education effect. This will correct itself in FY 19.
- This will give a false sense of reduction in over all spending and WILL NOT DECREASE THE TAX RATE.
- The special education budget is located in the Windham Central SU FY 18 Approved Budget on the WCSU Schoolboard site .

*Exception- If a school district employs a part-time para educator for special education, those expenses and revenues will remain at the local level.

Townshend FY 18 Proposed Budget
Narrative

Revenue:

Major year over year variances

- Increased interest income based on actual and the anticipated need for a Tax Anticipation Note
- Special education revenues have now been moved to Windham Central SU as part of Act 148 (see special ed document with explanation)
- Reduction in food revenue to be more in line with actual revenue received in the past 2 years

Expenses:

Major year over year variances

- Teacher staffing remained the same for FY 18 at 5.20 FTE, the variance is a result of a teacher retiring with a “to be hired” (TBH) teacher being hired at a lower cost
- Support staff salary increased with a reallocation of a para from prek to kindergarten
- Reserve account was created to accommodate potential salary and benefit increases
- Increase in Direct Instruction Health-Early Ed for the TBH position
- Decrease in Direct Instruction Health based on the retirement
- Increase in Early Ed Contracted Svcs based on 5 students attending outside prek programs
- Increase in the allocation devoted to the 21st Century Lafter program as part of the sustainability plan
- Art & PE Svcs WCSU increased based on increases to the program costs allocated by usage
- Music Education Svs WCSU reduced as the music teacher is now an employed by Townshend at a .20 FTE (see direct instruction bullet #1)
- EEE assessment from WCSU reduced to \$0 due to the changes in special education funding (see special ed act 148 document)

- Special education reduced to the “net” cost (see special ed act 148 document)
- Guidance Svcs WCSU increase due to the principal retiring, the principal provided those services in the past
- Tech Svcs WCSU increased due to a change in the Consolidated Federal Grant program no longer allowing that position to be grant funded
- Principal health increased in preparation for hiring a new principal
- Buildings Repair/Maint, telephone, electricity and fuel oil reduced to stay under the per pupil threshold
- Food Salary increased due to a TBH with the current provider’s retirement

REQUIRED COMMUNICATION

January 11, 2017

To the Board of School Directors of
Townshend School District
Townshend, Vermont

Dear Board Members:

We have audited the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Townshend School District (District) for the year ended June 30, 2016. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2016. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no significant estimates utilized by the District in 2016.

Financial Statement Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure related to the related party activity describes the related parties and the type of activities the District engages in with those parties.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

6 Wembley Court
Albany, New York 12205
p (518) 464-4080
f (518) 464-4087

www.bonadio.com

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated as of the date of this letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the management's discussion and analysis, budgetary comparison information, and pension related schedules which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Board of School Directors and management of Townshend School District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Bonadio & Co., LLP

BONADIO & CO., LLP

TOWNSHEND SCHOOL DISTRICT

SCHEDULE OF FINDINGS AND RESPONSES FOR THE YEAR ENDED JUNE 30, 2016

Section I – Summary of Auditor's Results

Financial Statements

Type of independent auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

____ Yes

__X__ No

Significant deficiency(ies) identified not
Considered to be material weaknesses?

____ Yes

__X__ No

Noncompliance material to the financial
statements noted?

____ Yes

__X__ No

Section II - Financial Statement Findings

None.

Section III – Status of Prior Year Findings

None.

Our School - TES

Our school has teachers that make learning fun.
We use computers, play math games, and read together.

Our school has a craft and popcorn sale day.
We create and choose gifts for our families and friends.

Our school has guided recess outside.
We build in the snow, play Capture The Flag, play on the
playground, and have fun!

Our school has a circus in March.
We juggle, use pogo sticks, hoola hoop, balance peacock
feathers, and build pyramids.

Our school has afterschool programs.
We hike in the woods, do our homework, go fishing,
and bake and eat our goodies.

Our school has a winter sports program.
We snowboard, ski, swim, snowshoe, and explore the outdoors.

Our school is a happy place!
We respect our friends and work together everyday!

by The TES First and Second Graders

TES Kindergarten love Townshend.

Every Wednesday afternoon we go out into the community or into the woods.

We like playing in the woods building hideouts and exploring. We like walking on the trail. We've seen squirrels and birds and have found seeds and leaves and fungus. There are big trees, big rocks and stonewalls. We like taking the trail to Valley Cares to read and sing with our friends there and to make reindeer jars. Thank you Dawn and all our friends at Valley Cares.

We like going to the Townshend Library. It is awesome. We like the books, the puppet theater, the toys, the stuffed animals and reading in cozy places. We like bringing books home and back to our classroom. Thank you Karen.

We visited the Firehouse with Fire Chief Doug. We liked looking at and sitting in the trucks. Thank you Townshend Fire Department for keeping us safe from house and brush fires.

We are looking forward to visiting other places in our community like Doctors' offices, the Hospital, and Town Hall. Maybe in the spring we'll get to visit some farms, the Townshend Dam, and Bald Mountain.

Townshend is the best!

Meadow Jo
Camden
Breeah
Beth
Lucia
P