

HALIFAX SCHOOL DISTRICT

ANNUAL REPORT

2023



Voting:

March 7th 2023 by Australian Ballot
Halifax School 10AM-7PM

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HALIFAX SCHOOL DISTRICT

BOARD MEMBERS

Homer Sumner, Chair

Paul Blais

Amy Kamstra

PRINCIPAL

Sandra Pentak-Cohen

SUPERINTENDENT OF SCHOOLS

Barbara Anne Komons-Montroll

WSWSU BUSINESS MANAGER

Karen Atwood





Superintendent's Annual Report Letter 2022 - 2023

Dear WSWSU Families and Friends,

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

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

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

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

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

2. Student Engagement

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

3. Academic Achievement and Success

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

4. Sustainability

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

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

Barbara Anne

Halifax Elementary School Report

It is with pleasure that I once again share with the Halifax voters information regarding our town school. Many of you know that Halifax School said goodbye to a few teachers this past year, Dayle Sherman, Jennifer Parker, and Clay Zeller-Townson left the school for new roles within our District and within the educational field at large.

With goodbyes, there are new people to welcome. Johanna McLeod (5th and 6th grade teacher), Stefan Amidon (Music teacher), Ellen Rago (Library Media Specialist), Dave Nichol (School Nurse), and Cyndall Ellis-Bigelow (paraprofessional).

Halifax School is fortunate in that many of our teachers are established in their roles here at school, Angelian Read (grade K), Merritt Youmell (grade 1-2) Na'alie Humphrey (grade 3-4), Joel Howes (grade 7-8), Judy Anyan (math grades 2,4,6,8), Rhonda Wainshilbaum (Art), Stephanie Goulette (PE), Tiffany Felisko (para-professional) Tanya Cahill (Administrative Assistant), and Cheryl Green (Food Manager), Justin Stafford (School Maintenance). Others providing support services in our school include Kathy Inman (Speech pathologist), Kristin Croutworst (Occupational Therapist), and MSP Transportation Company. Our Board members include: Homer Sumner, Amy Kamstra, and Paul Blais.

Last year's Moving Up Day and Graduation reflected the many talents of our students. We issued the following awards and recognitions:

Micah Brown was presented with **The Elizabeth Stott Willingness Award**. This award is presented to a student in grade K-5 who has shown: a willingness to work, a willingness to cooperate and a willingness to keep smiling when the going gets tough.

Lilly Gleason was presented with the **Mary Butterfield School Citizenship Award**. This award is presented to a student who is a positive influence on others, is helpful, polite, and sets a good example.

John Duncan was presented with the **Sam Maltese Writing Award**. This award is in memory of Sam Maltese, class of 1988. He loved to write and tell stories. It is presented to a student who loves to write and that's you John.

Zachary Fournier was presented with the **Bill Ackemann Science and Nature Award** . This award is presented to a student who displays a true love for and dedication toward the fields of science and nature.

Allilyanna Ashcraft was presented with the **Hank Wonsey Poetry award**. This award is presented to a student that is more than just a talented poet, but someone who chooses poetry to express themselves.

Catori McNary and Averill Ashcraft were presented with the **I love to read award** . This award is presented to a 1st and 2nd grader who has demonstrated a love for reading. Olivia Goudreau, a kindergartener was added to this category as she demonstrates exceptional passion for reading.

Erin Youmell and Arianna Nebelski were both presented with the **The Ashcroft Award**. This award is given to a student in grade K-4 and also grade 5-8 who have shown academic progress throughout the year, demonstrating perseverance and a positive growth mindset.

The Principal's Academic Awards. This award is for students who show exemplary performance in a specific academic area. Samantha Duncan was acknowledged for the area of English Language Arts, and Julie Gledhill was acknowledged in the area of Mathematics.

Halifax School teachers, students and a Board member were active participants in the Portrait of Student Success. Participants included Joel Howes, Judy Anyan, Angelina Read, Homer Sumner, Samantha Duncan, Allie Bills and myself. This year-long process resulted in a new District and school strategic plan. We worked in a variety of groups, which included community members as well, delving into the values and skills we thought that each of our students should have when they moved on from each of the schools in our District. This work will help us focus on improving student outcomes over the next five years.

Last May students took their final SBAC, our students performed well for the most part, we were especially proud of the effort our 6th, 7th and 8th graders put in. Their proficiency levels exceed the state averages significantly. This coming year students in grades 3-8 are expected to take a new assessment as the AoE has decided to make changes in how they will demonstrate the Federal requirement of student progress.

As our year continues, we will maintain our focus on the portrait competencies of: adaptability, communication, collaboration, critical thinking, empathy, and responsibility. We will provide solid differentiated instruction to all of our students ensuring that each and everyone of our students is connecting with their learning. We are committed to the success of all students, preparing them for a vibrant future as community members and citizens. Over the next five years, Halifax will work to fulfill our new vision of creating pathways for our students to become powerful communicators, critical thinkers, and collaborators who use empathy and take responsibility for relationships, lifelong learning and adaptability in our changing world.

Respectfully,

Sandra Pentak-Cohen
Principal
Halifax Elementary School

WARNING
ANNUAL TOWN SCHOOL DISTRICT MEETING
HALIFAX, VERMONT

The inhabitants of the Town of Halifax, Vermont who are legal voters in the Town School District Meeting in said Town of Halifax, Vermont are hereby notified and warned to meet at the West Halifax Elementary School multi-purpose room in West Halifax on Tuesday, March 7, 2023. The Annual Town School District Meeting is called at 10:00 a.m. for the purpose of voting by Australian ballot between the hours of 10:00 a.m. (at which time the polls open) and 7:00 p.m. (at which time the polls will close) for the purpose of voting on Article I. All other Articles to be taken up at 1:00 o'clock in the afternoon

- ARTICLE I: To elect a Halifax School Director for (3) years. (By Australian Ballot)
- ARTICLE II: Shall the voters of the Halifax School District authorize the School Directors to allocate \$42,899 from the current surplus General Fund Balance to the approved Maintenance Reserve?
- ARTICLE III: Shall the voters of the Halifax School District appropriate \$2,084,485 necessary for the support of its school for the year beginning July 1, 2023?
- ARTICLE IV: Shall the voters of the Halifax School District authorize the School Directors to borrow money on the notes of the Town School District or otherwise in anticipation of taxes.

Dated at Halifax, Vermont, this 1st day of February 2023

Homer Sumner

Paul Blais

Halifax School Directors

**HALIFAX SCHOOL DISTRICT
BUDGET HIGHLIGHTS**

	Actual HALIFAX 2021-2022	Budget HALIFAX 2022-2023	Budget HALIFAX 2023-2024	% of Budget
PERSONNEL COSTS:				
Salaries	526,737.37	552,705	590,913	
FICA	37,436.79	42,283	45,206	
Hospitalization	120,058.60	124,054	130,339	
Teacher's Retirement Plan	2,417.12	2,588	2,701	
VSTRS OPEB	7,428.07	6,075	11,619	
Non-professional Retirement	1,226.25	1,563	1,641	
Workmen's Compensation	4,629.28	4,961	5,493	
Unemployment Compensation	2,525.00	2,200	3,050	
Credit Reimbursement	3,116.00	8,108	9,531	
HRA	16,273.27	24,667	23,440	
Dental	6,142.16	5,215	6,902	
Life & Disability Insurance	2,358.88	2,850	3,001	
Subtotal	730,348.79	777,269	833,836	40.0%
INSTRUCTIONAL RELATED COSTS:				
Nurse Services	18,947.40	20,976	34,484	
Professional Services	8,775.00	250	250	
Repairs & Maintenance	967.95	3,133	3,133	
Field Trips/Winter Sports	0.00	2,000	2,000	
Travel	0.00	1,300	1,300	
Supplies	6,721.62	10,484	10,484	
Books & Periodicals	2,536.72	5,050	5,050	
Software/AV	1,200.00	1,305	1,863	
Equipment	6,083.73	12,983	10,300	
Dues & Fees	1,801.06	3,633	4,233	
Misc. Expense	9,605.00	9,980	9,980	
Postage	8.36	650	650	
Inservice/Prof. Development	0.00	205	323	
Subtotal	56,646.84	71,949	84,050	4.0%
TRANSPORTATION:				
(ES & MHS)	59,456.65	62,591	64,404	3.1%
WSWSU ASSESSMENT: Regular Ed	111,102.00	110,000	61,500	3.0%
WSWSU ASSESSMENT: Special Ed	61,737.00	94,059	111,266	5.3%
WSWSU ASSESSMENT: Special Ed District	103,794.74	203,162	128,942	6.2%
DEBT SERVICE & LOAN INTEREST:				
	1,111.46	0	0	0.0%
TUITION	609,865.56	713,750	650,665	31.2%
SCHOOL BOARD EXPENSE:				
	11,375.45	11,043	11,188	0.5%
HOT LUNCH PROGRAM:				
	3,828.41	12,000	12,000	0.6%
PROPERTY MANAGEMENT:				
Custodian	34,050.27	37,492	50,095	
Water/sewer Maintenance	1,145.00	2,500	3,400	
Multi-peril/prop Insurance	3,648.49	3,760	4,285	
Garbage Removal	1,282.84	1,250	1,500	
Utilities	37,788.53	29,350	43,004	
Repairs & Maintenance	14,887.44	17,500	17,500	
Custodian Travel/training	375.29	175	350	
Supplies	6,102.98	4,000	6,000	
Equipment-Outlays	3,169.87	500	500	
Subtotal	102,450.71	96,527	126,634	6.1%
TOTAL	1,851,717.61	2,152,350	2,084,485	

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
VSTRS ON BEHALF	167,574.62		
OPEB ON BEHALF	75,708.85		
INTEREST ON LOAN	1,111.46	0	0
PRIOR YEAR ADJUST	-770.96		
INSTRUCTION			
LATERAL MOVES	-	1,670	1,670
M YOUMELL	53,476.00	55,691	55,691
A READ	50,320.00	52,341	52,341
D SHERMAN	56,783.00	59,021	0
J HOWES	71,664.00	74,050	74,050
S O'DOWD .4	764.20	18,265	0
ART - WAINSHILBAUM .2	14,994.00	15,144	15,144
J ANYAN .5	30,045.00	31,181	31,181
N HUMPHREY	58,121.12	60,691	60,691
C ZELLER TOWNSON	9,119.67	9,800	0
S GOULETTE .4	10,871.00	0	22,272
J MCLEOD	0.00	0	55,691
S AMIDON .2	0.00	0	8,464
SUBSTITUTES	12,097.48	6,750	6,750
HOSPITALIZATION	80,630.88	83,650	84,793
LATERAL MOVES	0.00	128	128
M YOUMELL FICA	3,678.63	4,260	4,260
A READ FICA	3,630.04	4,004	4,004
D SHERMAN FICA	3,897.58	4,515	0
J HOWES FICA	5,342.37	5,665	5,665
S O'DOWD FICA	58.46	1,397	0
ART - WAINSHILBAUM .2 FICA	1,146.91	1,159	1,159
J ANYAN .5 FICA	2,165.41	2,385	2,385
N HUMPHREY FICA	4,213.53	4,643	4,643
C ZELLER TOWNSON FICA	459.69	750	0

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
S GOULETTE FICA	831.61	-	1,704
J MCLEOD FICA	0.00	0	4,260
S AMIDON FICA	0.00	0	648
SUBSTITUTES FICA	925.49	516	516
VSTRS OPEB	7,428.07	6,075	11,619
VMERS	0.00	-	-
TEACHERS RETIREMENT	1,939.60	2,103	2,199
WORKMENS COMP	2,563.69	3,462	3,865
UNEMPLOYMENT COMP	2,525.00	2,200	3,050
CREDIT REIMBURSEMENT	2,971.00	6,865	8,078
HRA	13,461.84	17,147	15,920
DENTAL	3,869.94	4,300	4,760
LIFE AND DISABILITY	1,643.82	1,998	2,115
PROFESSIONAL DEVELOPMENT	0.00	-	-
TUTORING SERVICES	8,775.00	0	0
REPAIRS AND MAINTENANCE	967.95	2,133	2,133
FIELD TRIPS	0.00	-	-
SUPPLIES	3,359.20	5,200	5,200
BOOKS & PERIODICALS	1,608.91	2,800	2,800
EQUIPMENT	1,934.74	5,200	5,200
DUES AND FEES	604.83	1,433	1,433
WINTER SPORTS	0.00	2,000	2,000
CONTINGENCY	0.00	0	30,551
TOTAL INSTRUCTION	528,889.66	560,592	599,033
TECHNOLOGY			
TECH CONSULTANT	9,562.50	10,608	11,138
TECH CONSULTANT FICA	731.61	812	852
WORKMENS COMP	89.87	96	101
TECH COORDINATOR	0.00	250	250
REPAIRS & MAINTENANCE	0.00	1,000	1,000
TELECOMMUNICATIONS	1,320.00	2,000	2,000

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
SUPPLIES	2,223.38	2,000	2,000
SOFTWARE	1,200.00	667	1,220
EQUIPMENT	4,148.99	6,533	4,200
DUES & FEES	0.00	400	400
TOTAL TECHNOLOGY	19,276.35	24,366	23,161
STUDENT AFTER SCHOOL ACTIVITIES	9,605.00	9,605	9,605
ATHLETICS	264.56	267	267
GUIDANCE			
L LEFF .2/TBH	14,663.50	15,144	15,144
L LEFF .2/TBH FICA	810.34	1,159	1,159
HOSPITALIZATION	5,936.58	3,021	3,405
HRA	1,606.97	800	800
WORKMENS COMP	107.50	136	145
CREDIT REIMBURSEMENT	0.00	205	415
DENTAL	342.30	0	238
LIFE AND DISABILITY	143.32	91	96
SUPPLIES	149.11	267	267
TOTAL GUIDANCE	23,759.62	20,823	21,669
HEALTH SERVICES			
NURSE SUB	0.00	1,500	0
NURSE SUB FICA	0.00	115	0
PROFESSIONAL SERVICES	18,947.40	20,976	34,484
DENTAL	234.72	-	-
SUPPLIES/EQUIPMENT	725.37	1,100	1,100
SOFTWARE	0.00	445	450
TOTAL HEALTH SERVICES	19,907.49	24,136	36,034
LIBRARY/MEDIA SERVICES			

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
J PARKER .2	13,671.00	14,142	0
E RAGO .2	0.00	0	20,712
J PARKER .2 FICA	1,045.74	1,082	0
E RAGO .2 FICA	0.00	0	1,585
WORKMENS COMP	100.39	127	198
LIFE AND DISABILITY	81.66	-	-
PROFESSIONAL DEVELOPMENT	0.00	205	323
SUPPLIES/EQUIPMENT	0.00	600	600
BOOKS & PERIODICALS	702.89	1,600	1,600
SOFTWARE	0.00	193	193
DUES & FEES	1,158.19	800	1,200
TOTAL LIBRARY/MEDIA SERVICES	16,759.87	18,749	26,411
SCHOOL BOARD SERVICES			
SCHOOL BOARD SALARIES	3,500.00	3,900	3,900
TREASURER SALARY	1,875.00	1,500	1,500
SCHOOL BOARD FICA	267.75	298	298
TREASURER FICA	86.07	115	115
PROFESSIONAL SERVICES	0.00	250	250
LEGAL FEES	2,188.41	1,500	1,575
SB LIABILITY INSURANCE	1,972.25	2,030	2,100
ADVERTISING	47.94	250	250
MISC FEES	1,438.03	1,200	1,200
TOTAL SCHOOL BOARD SERVICES	11,375.45	11,043	11,188
SU ASSESSMENT	111,102.00	110,000	61,500
OFFICE OF PRINCIPAL			
S PENTAK COHEN	95,506.00	96,939	100,338
T CAHILL	25,078.90	29,768	31,256
HOSPITALIZATION	33,491.14	37,383	42,141
S PENTAK COHEN FICA	6,861.63	7,416	7,676

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
T CAHILL FICA	1,637.75	2,277	2,391
403B RETIREMENT	477.52	485	502
VT MUNIC RETIREMENT	1,226.25	1,563	1,641
WORKMENS COMP	1,767.83	1,140	1,184
CREDIT REIMBURSEMENT	145.00	1,038	1,038
HRA	1,204.46	6,720	6,720
DENTAL	1,695.20	915	1,904
LIFE & DISABILITY	490.08	761	790
POSTAGE	8.36	650	650
TELEPHONE	3,423.63	3,350	4,080
TRAVEL	0.00	1,250	1,250
SECRETARY TRAVEL	0.00	50	50
CONFERENCES	0.00	375	375
SUPPLIES	0.00	200	200
EQUIPMENT	0.00	1,250	900
DUES & FEES	809.00	1,000	1,200
TOTAL OFFICE OF PRINCIPAL	173,822.75	194,530	206,286
MAINTENANCE OF PLANT			
SUMMER/SUBS	2,541.00	1,000	1,000
K ANYAN	7,424.82	0	0
PLAYGROUND MAINT	5,000.00	5,000	5,000
J STAFFORD	15,260.00	26,824	37,840
K ANYAN FICA	568.00	0	0
PLAYGROUND MAINT FICA	382.50	382	382
SUMMER/SUBS FICA	194.38	77	77
J STAFFORD FICA	1,167.41	2,052	2,895
VT MUNIC RETIREMENT	1,312.92	1,671	2,249
WORKMENS COMP	199.24	295	395
LIFE & DISABILITY	0.00	191	257
CUSTODIAN TRAINING	95.00	100	100
TRASH REMOVAL	1,282.84	1,250	1,500

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
REPAIRS & MAINTENANCE	8,841.97	12,850	12,850
PLAYGROUND REPAIRS	1,679.64	-	-
CONTRACTED SERVICES	4,365.83	4,650	4,650
PROPERTY INSURANCE	3,648.49	3,760	4,285
TRAVEL	280.29	75	250
SUPPLIES	4,281.30	4,000	6,000
MISC SUPPLIES	1,821.68	0	0
ELECTRICITY	11,198.94	9,000	11,424
FUEL OIL	21,845.96	15,000	25,500
EQUIPMENT	372.29	500	500
PLAYGROUND EQUIPMENT	2,797.58	0	0
WATER TEST	1,145.00	2,500	3,400
TOTAL MAINTENANCE OF PLANT	97,707.08	91,177	120,554
TRANS ASSESSMENT	59,456.65	62,591	64,404
PRE-K PRIVATE TUITION	22,932.32	47,528	41,404
HS TUITION			
TUITION VT LEAS	321,678.75	354,800	347,595
TUITION OUTSIDE VT LEAS	21,114.00	-	-
PRIVATE SCHOOL TUITION	67,368.00	104,082	35,592
TOTAL HS TUITION	410,160.75	458,882	383,187
VOCATIONAL TUITION			
VOCATIONAL TUTIONAL	10,045.49	8,156	8,644
ST OF VT VOC TUITION	12,048.00	11,139	14,193
VOC TUITION OUTSIDE STATE	154,679.00	188,045	203,237
TOTAL VOCATIONAL TUITION	176,772.49	207,340	226,074
SPECIAL ED			
SUPPLIES	0.00	650	650

**HALIFAX SCHOOL DISTRICT
BUDGET FY 2023-2024**

	Actual	Budget	Budget
	FY - 2022	FY - 2023	FY - 2024
	HALIFAX	HALIFAX	HALIFAX
BOOKS & PERIODICALS	0.00	350	350
SPECIAL ED SU ASSESSMENT	61,737.00	94,059	111,266
SPECIAL ED SERVICES ASSESS'T	103,794.74	203,162	128,942
	165,531.74	298,221	241,208
REMEDIAL SUPPORT			
SUPPLIES	0.00	200	200
BOOKS & PERIODICALS	224.92	300	300
TOTAL REMEDIAL SUPPORT	224.92	500	500
FOOD SERVICE SUPPORT	3,828.41	12,000	12,000
TOTAL	2,095,001.08	2,152,350	2,084,485

HALIFAX SCHOOL DISTRICT
FINANCIAL REPORT

June 30, 2022: Fund Balance (surplus)	\$293,666.35
Financial Audit	
Less:	
Fund Balance applied to 2022-2023	
June 30, 2021 Fund Balance	(75,000.00)
Less:	
Fund Balance (surplus) reserved for:	
Maintenance Reserve	(92,899.01)
Less:	
Fund Balance (surplus) reserved for:	
revenue for future years	(82,868.32)
Less:	
Fund Balance (surplus) reserved for:	
To Be Applied to FY 24 Operating Budget	(42,899.02)

BUDGET COMPARISON

	2022-2023	2023-2024
School Operating Budget	\$2,152,350.00	\$2,084,485.00
Total Budget	\$2,152,350.00	\$2,084,485.00
Funds To Be Applied:		
Fund Balance (surplus)	75,000.00	42,899.02
State Small Schools Grant	115,882.00	115,882.00
State Vocational Tuition Reimbursement	15,300.00	15,300.00
Census Block Grant	274,298.00	0.00
Misc. Income	0.00	0.00
Interest Income	300.00	300.00
Playground Reserve	5,383.00	5,383.00
Funds Applied to Budget (Revenue)	\$486,163.00	\$179,764.02
TOTAL BUDGET MINUS REVENUE	\$1,666,187.00	\$1,904,720.98

HALIFAX SCHOOL DISTRICT ANTICIPATED REVENUE

FUND BALANCE (APPLIED TO BUDGET) Balance of funds 6/30/22	\$ 42,899.02
TUITION INCOME Tuition received for non-resident students	\$ -
PLAYGROUND RESERVE	\$ 5,383.00
INTEREST	\$ 300.00
CENSUS BLOCK GRANT	\$ -
VOCATIONAL TUITION REIMBURSEMENT State reimbursement for out of state vocational high school tuition costs	\$ 15,300.00
MERGER SUPPORT GRANT (Formerly Small Schools Support Grant) State support for small schools with an enrollment of less than 100 or an average grade size of 20 or fewer students	\$ 115,882.00
TOTAL SCHOOL ANTICIPATED REVENUES	\$ 179,764.02
FY '2024 PROPOSED BUDGET	<u>\$ 2,084,485.00</u>
EDUCATION SPENDING (BUDGET minus REVENUES)	\$ 1,904,720.98
EQUALIZED PUPILS	\$ 100.36
EDUCATION SPENDING PER PUPIL	\$ 18,978.89



REVENUES AND TAX RATE

	HALIFAX	HALIFAX	HALIFAX
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>
	<u>FY - 22</u>	<u>FY - 23</u>	<u>FY 24</u>
<u>Local Revenues:</u>			
Interest Income	300	300	300
Playground Interest Income	5,383	5,383	5,383
Misc Receipts	1,200	0	0
<u>Federal Revenues:</u>			
Fund Balance	6,140	75,000	42,899
Playground/Maint. Reserve	-	-	
<u>Other State Revenues:</u>			
Transition Funds	-	-	
Census Block Grant	-	274,298	0
Small Schools Grant	77,068	115,882	115,882
Vocational Tuition	15,300	15,300	15,300
Total Revenues	105,391	486,163	179,764
Actual Expenditures	-	-	
Budget	1,804,279	2,152,350	2,084,485
Less: Revenues	105,391	486,163	179,764
State Support Grant	1,686,840		
State Tech Center Payment	12,048.00		
Fund Balance Applied to FY 22	6,140.00		
Fund Balance Applied to FY 23	75,000.00		
Playground/Maint. Reserve Fund Balanc	131,075		
Education Spending (Act 68)		\$ 1,666,187	1,904,721
Equalized Pupils		95.74	100.36
Per Pupil Penalty			
Education Spending Per Pupil		\$ 17,403.25	18,978.89
Equalized Tax Rate (ETR)		\$ 1.345	1.226
		Halifax	
Estimated Residential Tax Rate for FY'2024			
		<u>FY '2023</u>	<u>FY '2024</u>
School Tax		\$ 1.3209	\$ 1.4325
Town Tax (Level Funded)		\$ 1.0834	\$ 1.0834
Total Tax		\$ 2.4043	\$ 2.5159
CLA %		101.84%	85.59%

* Tax Commissioner recommendation, based on current information, of \$1.00/\$1.386

* Residential & Non-residential base rate and Base amount to be determined by Legislature.

* Yield per equalized pupil to be finalized by Legislature

District: **Halifax**
SU: **Windham Southwest**

T090

Windham County

Property dollar equivalent yield

15,479

<--See bottom note

Homestead tax rate per \$15,479 of spending per equalized pupil

1.00

17,600

Income dollar equivalent yield per 2.0% of household income

Expenditures

		FY2021	FY2022	FY2023	FY2024	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	-	\$1,804,279	\$2,152,350	\$2,084,485	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor)	NA	NA	NA	-	3.
4.	Locally adopted or warned budget	-	\$1,804,279	\$2,152,350	\$2,084,485	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Expenditures	-	\$1,804,279	\$2,152,350	\$2,084,485	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	\$366,047	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.

Revenues

10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	-	\$105,391	\$486,163	\$179,764	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	NA	NA	NA	NA	12.
13.	Offsetting revenues	-	\$105,391	\$486,163	\$179,764	13.

14.	Education Spending	-	\$1,698,888	\$1,666,187	\$1,904,721	14.
15.	Equalized Pupils	-	99.21	100.14	100.36	15.

16.	Education Spending per Equalized Pupil	-	\$17,124.16	\$16,638.58	\$18,978.89	16.		
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-	17.		
18.	<i>minus</i> Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	-	-	\$1.67	\$17.71	18.		
19.	<i>minus</i> 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)	-	-	-	-	19.		
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.		
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.		
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.		
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.		
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	\$69.78	\$60.67	\$106.30	24.		
25.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	\$69.78	\$60.67	-	25.		
26.	Excess spending threshold	threshold = \$18,756	\$18,756.00	threshold = \$18,789	\$19,997.00	threshold = \$22,204	\$22,204.00	26.
27.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	2 year suspension	2 year suspension	suspended thru FY29	-	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	-	\$17,124	\$16,639	\$18,978.89	28.		
29.	District spending adjustment (minimum of 100%)	-	151.314%	124.971%	122.611%	29.		

Prorating the local tax rate

30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$18,978.89 ÷ (\$15,479 / \$1.00))]	-	\$1.5131	\$1.2497	\$1.2261	30.
31.	Percent of Halifax equalized pupils not in a union school district	-	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.23)	-	\$1.5131	\$1.2497	\$1.2261	32.
33.	Common Level of Appraisal (CLA)	103.69%	105.17%	101.84%	85.59%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1.2261 / 85.59%)	-	\$1.4387	\$1.2271	\$1.4325	34.

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.

35.	Anticipated income cap percent (to be prorated by line 30) [(\$18,978.89 ÷ \$17,600) x 2.00%]	0.00%	2.49%	2.09%	2.16%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.16%)	-	2.49%	2.09%	2.16%	36.
37.	#/N/A	100.00%	-	-	-	37.
38.	#/N/A	-	-	-	-	38.

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

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

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

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

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Assessment Breakdown by District:

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

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

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

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

**Windham Southwest Supervisory Union
Assessment**

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

**HOT LUNCH PROGRAM
2023-2023**

Fund Balance FY '2022		\$ 370.97
Food Sales	\$ -	
Misc. Sales/Rebates	\$ 224.38	
State Reimbursement	\$ 523.40	
Federal Reimbursement	\$ 52,535.86	
Commodities	\$ 2,703.36	
Total Receipts		\$ 55,987.00
Halifax General Fund		\$ 3,828.41
Total Expenditures		\$ 59,188.87
Fund Balance FY '2023		\$ 997.51



ENROLLMENT AS OF DECEMBER 2022

ELEMENTARY:

<u>GRADES</u>	<u>TOTAL</u>
K	8
1	6
2	8
3	8
4	11
5	8
6	6
7	6
8	4
Total Elementary:	65

SECONDARY:

	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>TOTAL</u>
Twin Valley Middle High School	1	2	2	0	5
Franklin Tech.	3	1	3	2	9
Brattleboro H.S.	5	2	4	2	13
Mohawk Regional	0	0	0	0	0
McCann Tech	1	1	0	0	2
Private/Independent School	0	1	1	2	4
Total Secondary:	10	7	10	6	33

TOTAL HALIFAX ENROLLMENT:

98



**HALIFAX SCHOOL DISTRICT
FACULTY AND STAFF
As of December 2022**

Teachers	Position	Degree
Sandra Pentak-Cohen	Principal	
Stefan Amidon	20% FTE Music	B
Judy Anyan	100% FTE ES/MS Math	B+15
Stephanie Goulette	40% Physical Education	M
Joel Howes	100% FTE ES/MS	B+30
Naalie Humphrey	100% FTE Elementary	M
Kathryn Inman	Speech Pathologist (WSWSU)	M+30
Layne Leary	100% FTE Special Education (WSWSU)	B+30
Leslie Leff	40% Guidance	M+30
Johanna McLeod	100% FTE Elementary	M
Ellen Rago	30% FTE Librarian	M+15
Angelina Read	100% FTE Kindergarten	M
Rhonda Wainshilbaum	20% FTE Art	M
Merritt Youmell	100% FTE Elementary	M

Staff	Position
Tanya Cahill	Secretary
Kristin Croutworst	Occupational Therapy (WSWSU)
Cyndal Ellis	Paraprofessional (WSWSU)
Tyffani Felisko	Paraprofessional (WSWSU)
Cheryl Green	Cook
Althea Gledhill	Paraprofessional (WSWSU)
David Nichol	Nurse (WSWSU)
Justin Stafford	Custodian

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

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

January 12, 2023

Board of Directors
Halifax Town School District

AUDITOR'S CERTIFICATION

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

Sincerely,

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

A handwritten signature in black ink, appearing to read "J. Mudgett". The signature is stylized and cursive.

John H. Mudgett, CPA
Principal