

Part V
Norwich School District

Norwich School District Officers

School Board	Term Expires
Linda Gray	2008
Geoffrey J. Vitt	2008
Stanton Williams	2008
Mary Sachsse, Chair	2009
Andrew Carey Callaghan	2010

Administration

Wayne F. Gersen	Superintendent of Schools
John P. Aubin	Assistant Superintendent/Business and Personnel
Joanne Roberts	Assistant Superintendent for Student Services
Robert Edson	Principal, Marion W. Cross School

The Norwich School District provides education for students in grades K-6 at the Marion W. Cross School. Norwich students attend grades 7-12 in the Dresden School District in Hanover, New Hampshire. Annual Norwich School District financial requirements are proposed by the Norwich School Board at the Norwich School District Annual Meeting. The expenditures approved represent the Norwich school impact for taxpayers in Norwich. All property tax revenue for schools (Norwich and Dresden) received by the town is retained by the Norwich School District as provided by the State of Vermont and the Interstate School Compact. Funds not used for current expenses by the two districts are invested by the Norwich School District.

Superintendent's Report

As Superintendent of SAU 70, I serve the students, parents, and community members of Norwich, Vermont and Hanover, New Hampshire. I work with the three school boards that oversee the Marion Cross Elementary School in Norwich, Vermont, Bernice Ray Elementary School in Hanover, New Hampshire, the Richmond Middle School, and Hanover High School in Hanover, New Hampshire. In 2006-07, the boards in all three districts have worked hard to improve the quality of the school facilities, finances, and instruction. In reviewing the reports of the principal and board chairs in this document you will get a sense of some of the specific steps taken to move forward in these areas.

The lion's share of the physical improvements in 2006-07 occurred on the high school campus. The high school renovation was completed in June 2007 and the new turf athletic field behind the school opened in the summer. Projects at the Marion Cross School included the installation of solar panels and new lighting.

The efforts to develop and use quality measures continued at all levels of the organization. In fall of 2006 the SAU 70 Board established a Quality of Education Committee whose mission was to: "...develop metrics for measuring the quality and cost effectiveness of education in Dresden, Hanover, and Norwich Schools. Upon adoption of those metrics by the Dresden, Hanover and Norwich Boards, the committee will assist the administration in reviewing those metrics annually and in preparing a report interpreting the district's performance on those measurements." This ad hoc committee issued Interim Report in June 2007 and expects to complete its work by the end of the 2007-08 school year. Realizing that quality is ultimately based on having exceptional teachers, the Dresden and Hanover Boards worked with the Hanover Education Association on two study committees: one examining alternative structures for compensation and another reviewing our existing teacher evaluation system. As part of this exploration, the study committees convened a public forum on teacher compensation featuring a presentation by Dr. James Stronge, an expert on evalua-

tion and compensation from William and Mary College. In an effort to determine the students' perspective on the quality of education received at the high school, Hanover High School contracted with Futuristics, an independent consultant, to survey graduating seniors and a sample of seniors who graduated in 2005. Information on these initiatives and a host of other performance data we collect annually is included in a special "Quality Measures" section of the district webpage (www.SAU70.org). I urge you to review this section of the webpage and provide us with feedback on the kinds of quality measures you believe we should track in our efforts to improve our public schools in Norwich, Hanover, and Dresden.

This report is one way we communicate with the community. While members of the Norwich and Dresden Boards and administrators in those districts hope the information provided in this booklet will make your job easier as a voter, we also hope you will learn even more about our schools by attending the discussion phase of each Annual School District meeting, reviewing the budget mailer you will receive at your home address, and looking at our ever-expanding web page. Thank you for your continued support for our schools, and feel free to call us with questions or concerns about any of the public schools in our district.

Wayne F. Gersen, Superintendent of Schools (603-643-6050)

Marion Cross School Principal's Report

Here are the highlights of the 2006-2007 school year.

Kindergarten/Grade 1

The kindergarten and Grade 1 teams implemented the Wilson Language Program called Foundations for all students. The teachers were trained in the spring of 2006 and used the program to introduce sound/symbol relationships, letter formation, and sentence structure. While the program is used for all of our students, it is also designed for targeted instruction for children with learning difficulties. All of our special educators have been trained in and are using the Wilson program.

Grade 2

Mrs. Devoid established a pen-pal relationship with the Comfort Elementary School in Comfort, TX. She integrated the Letter Writing genre of the English Language Arts program for second graders into this process. Each student had a pen-pal and wrote and received multiple letters throughout the year. The two classrooms also exchanged photos and descriptions of various curriculum activities. The letter writing progressed to include letters to Congressman Peter Welch about concerns with the Arctic environment and to scientists involved with the SnowSTAR expedition in the Arctic Circle.

Grade 3

Grade 3 unit on local history included an integrated activity where students draw pencil sketches of the historical homes in Norwich. Last year the teachers had these sketches turned into a poster. A copy of this poster was given to the Norwich Historical Society.

Grade 4

The fourth grade created a new interdisciplinary activity to culminate their Vermont History Unit. Each of the three classes created a musical play centered on the activities of Ethan Allen and the Green Mountain Boys. The students wrote the story, created the scenes and wrote the songs. The three plays were then knit together into one cohesive performance. Other songs were written for all three classes to sing together with Mrs. Keck putting the songs to music.

Grade 5

Mrs. Hall piloted a writing portfolio process where the students worked with Ms. Smith to create a bound portfolio to represent their writing for the year. The portfolio included selected writings as well as reflections by the students on their written work. The portfolios were developed to be shared with parents.

Grade 6

Lindsay Putnam and Rick Newton worked together to create an orienteering program run through the PE classes. All sixth graders learned a series of orienteering skills in half a dozen classes over the course of the year. A culminating activity was held at Storrs Pond in the spring where students earned an orienteering certificate.

Rob Edson, Principal

Norwich Finance Committee School Budget Statement

At a publicly warned meeting held on January 18, 2008, a motion to support the Norwich School Board's proposed budget and two related monetary articles for FY 2009 (i.e., the 2008-2009 school year) passed on a 5-0 vote with one member absent.

In reaching its decision on the budget, the Committee noted that proposed Marion Cross expenditures are up by \$265,912 or 5.71%. This increase is higher than we wanted, but we also noted that the proposed net local K-12 spending for the Norwich School District, including the Dresden assessment, is expected to increase by only 0.66%. The Dresden assessment itself will drop by approximately \$225,160, or 3.95%, because the Norwich share of the total Dresden school population is declining. The Finance Committee was pleased that the proposed budget avoids Act 68's excess spending threshold. The anticipated adjusted expense per equalized pupil is \$12,722, \$607 below the \$13,330 excess spending threshold.

In reaching its decision to support Articles 34 and 35 adding \$30,000 each to the Reserve Fund for Special Education and the Reserve Fund for Repairs and Capital Maintenance, the Committee agreed that maintaining adequate levels in these funds is in the best interest of the taxpayers.

During the process of reviewing the proposed budget, the Finance Committee found that there was no measure of the net expense for the Marion Cross School but only for the Norwich School District as a whole. The Committee feels that such a measure is needed and should be a focus of next year's budget guidelines.

The Finance Committee appreciates the efforts of the Norwich School Board and the administration to bring in a budget that avoids the excess spending threshold.

*Karen Kayen (Chair), Alvin Converse, Cheryl Lindberg,
Henry Scheier, Irv Thoma, and Paul Tierney*

**Norwich School District
Revenue Budget Report**

	2006-07 Actual	2007-08 Revised	2007-08 Anticipated	2008-09 Proposed
GENERAL FUND				
Local Revenue				
Tuition from Patron	11,500	11,500	11,500	28,750
Interest Income	50,000	50,000	50,000	50,000
Rental of District Property	23,950	21,950	21,950	21,950
Insurance Refunds/Dividends	500	2,000	2,000	2,000
Miscellaneous Income	2,500	250	250	250
subtotal local sources	88,450	\$85,700	85,700	\$102,950
State Revenue				
Homestead Tax Liability	8,289,698	\$8,908,726	8,908,726	\$8,977,254
Vocational Center Grant	31,120	38,000	38,000	28,572
Transportation Grant	87,655	84,036	84,036	112,442
Special Education Block Grant	233,567	233,197	233,197	245,702
Special Ed Exp Reimb	449,368	663,245	663,245	459,587
Extraordinary Reimb	128,847	159,230	159,230	286,380
Early Essential Education Grant	29,616	33,923	33,923	33,923
Transfr from Spec Ed Rsv Fund	50,000	0	0	0
Transfr from Vt Const Aid Fund	49,634	0	0	0
subtotal state sources	9,349,505	\$10,120,358	10,120,358	\$10,143,860
GENERAL FUND TOTAL	\$9,437,955	\$10,206,058	\$10,206,058	\$10,246,810
Summary:				
Appropriation Total				\$10,396,810
from Prior Year Fund Balance				150,000
from Other Income				1,269,556
Total Revenue & From Fund Balance				1,419,556
From Property Tax				\$8,977,254
Revenue for Purposes of Calculating "Ed Spending" & Est. Tax Rate				
Revenue Total				\$1,419,556
less Vocational Grant				28,572
Revenue for Purposes of Calculating "Ed Spending" & Est. Tax Rate				\$1,390,984

**Norwich School District
Expenditure Budget**

	2006-07 Actual	2007-08 Adopted Budget	2008-09 Proposed Budget	Bgt Chg increase (decrease)
REGULAR EDUCATION				
Salaries~Teacher	1,166,466	1,282,023	1,365,737	83,714
Salaries~Ed Asst	116,095	114,943	125,416	10,473
Substitutes	33,533	10,000	10,000	0
Tutors~Remedial & Hom	51,001	55,781	38,187	(17,594)
Purch Prop Svcs	14,900	13,200	14,300	1,100
Vocational Tuition	31,120	38,000	28,571	(9,429)
Supplies/Textbooks	35,789	31,565	39,530	7,965
Property	4,296	5,175	4,450	(725)
Publishing & Enrichment	8,158	10,800	14,000	3,200
Function Total	1,461,358	1,561,487	1,640,191	78,704
TECHNOLOGY				
Salaries	62,844	66,212	70,357	4,145
P/R Tax and Benefits	1,408	0	0	0
Purch Prop Svcs	7,169	7,944	7,000	(944)
Supplies	7,958	8,000	10,000	2,000
Property	16,908	22,000	21,000	(1,000)
Function Total	96,287	104,156	108,357	4,201
SPECIAL EDUCATION				
Salaries~Teacher	196,903	208,645	246,563	37,918
Salaries~Ed Asst	96,764	93,337	69,046	(24,291)
Salaries~Tutors & Other	0	0	0	0
Purch Prof'l & Tech Svcs	122,159	126,253	87,100	(39,153)
Purch Prop Svcs	0	750	7,000	6,250
Other Purch Svcs	4,786	950	1,500	550
Tuition	368,874	549,201	518,031	(31,170)
Supplies	9,344	7,830	7,550	(280)
Property	0	370	500	130
Function Total	798,830	987,336	937,290	(50,046)
GUIDANCE				
Salaries	64,566	66,826	69,499	2,673
Supplies	615	630	630	0
Function Total	65,181	67,456	70,129	2,673
HEALTH PROGRAM				
Salaries	50,587	53,943	56,258	2,315
Purch Prof'l & Tech Svcs	0	0	350	350
Supplies	1,349	1,500	1,500	0
Property	0	0	0	0
Function Total	51,935	55,443	58,108	2,665
PRE-EMPLOYMENT COSTS				
Purch Prof'l & Tech Svcs	645	0	0	0
Function Total	645	0	0	0

**Norwich School District
Expenditure Budget**

	2006-07 Actual	2007-08 Adopted Budget	2008-09 Proposed Budget	Bgt Chg increase (decrease)
STAFF DEVELOPMENT				
P/R Tax and Benefits	24,542	52,500	52,500	0
Purch Prof & Tech Svcs	4,679	2,000	2,000	0
Supplies	0	1,000	1,000	0
Function Total	29,220	55,500	55,500	0
MEDIA (Library)				
Salaries	72,370	74,920	77,899	2,979
Supplies	4,460	7,450	7,450	0
Property	0	625	750	125
Function Total	76,830	82,995	86,099	3,104
SCHOOL BOARD SERVICES				
Salaries	2,953	3,700	3,700	0
Purch Prof & Tech Svcs	18,933	11,442	14,475	3,033
Other Purch Svcs	3,721	1,500	1,500	0
Other Objects	4,733	3,800	3,800	0
Function Total	30,340	20,442	23,475	3,033
SCHOOL ADMINISTRATIVE UNIT #70				
Purch Prof & Tech Svcs	150,829	154,313	162,147	7,834
Function Total	150,829	154,313	162,147	7,834
SCHOOL ADMINISTRATION				
Salary-Principal	87,997	89,537	91,596	2,059
Salary-Support	45,499	49,231	52,043	2,812
Salary Admin Team	13,610	15,398	15,752	354
Admin Staff Dev	1,456	1,700	1,500	(200)
Purch Prof & Tech Svcs	45	1,700	1,000	(700)
Purch Prop Svcs	1,391	1,100	1,400	300
Other Purch Svcs	7,848	5,800	8,500	2,700
Supplies	128	300	300	0
Property	81	500	500	0
Other Objects	140	500	500	0
Function Total	158,194	165,766	173,091	7,325

**Norwich School District
Expenditure Budget**

	2006-07 Actual	2007-08 Adopted Budget	2008-09 Proposed Budget	Bgt Chg increase (decrease)
PAYROLL TAXES & BENEFITS				
Retiree Wages	52,653	50,342	38,184	(12,158)
Medical Insurance	360,702	403,292	415,122	11,830
Retiree Medical Insur	10,265	10,400	11,900	1,500
Dental Insurance	10,780	11,975	13,265	1,290
Life Insurance	4,434	5,512	5,278	(234)
Workers Comp Ins	14,860	15,573	15,773	200
Long Term Disability	7,180	8,709	8,818	109
Flex Plan Fees	682	800	800	0
Annuities	55,239	71,558	76,074	4,516
Retirement	11,758	11,545	9,184	(2,361)
FICA	158,706	178,752	187,017	8,265
Retiree FICA	1,211	3,851	2,921	(930)
Unemployment Insur	1,823	2,076	1,957	(119)
Function Total	690,294	774,385	786,293	11,908
MAINTENANCE OF PLANT				
Salaries	7,033	3,000	3,000	0
Purch Prop Svcs	0	17,445	9,655	(7,790)
Other Purch Svcs	1,087	1,075	1,100	25
Supplies	8,140	10,320	12,500	2,180
Function Total	16,260	31,840	26,255	(5,585)
CUSTODIAL SERVICES				
Salaries	87,317	84,314	85,960	1,646
P/R Tax and Benefits	461	750	700	(50)
Purch Prop Svcs	61,420	34,915	44,600	9,685
Other Purch Svcs	12,524	13,000	14,018	1,018
Supplies	75,525	75,900	78,600	2,700
Property	142	1,800	2,000	200
Function Total	237,389	210,679	225,878	15,199
GROUNDS MAINTENANCE				
Purch Prop Svcs	7,486	11,100	11,700	600
Supplies	3,992	4,000	4,800	800
Function Total	11,478	15,100	16,500	1,400
PUPIL TRANSPORTATION				
Other Purch Svcs	210,434	195,350	206,735	11,385
Supplies	20,804	15,000	20,000	5,000
Function Total	231,239	210,350	226,735	16,385
SPECIAL EDUCATION TRANSPORTATION				
Other Purch Svcs	0	0	40,000	40,000
Function Total	0	0	40,000	40,000

**Norwich School District
Expenditure Budget**

	2006-07 Actual	2007-08 Adopted Budget	2008-09 Proposed Budget	Bgt Chg increase (decrease)
FIELD TRIPS				
Other Purch Svcs	6,060	6,000	6,000	0
Function Total	6,060	6,000	6,000	0
SITE IMPROVEMENTS				
Purch Prop Svcs	1,405	6,700	11,000	4,300
Function Total	1,405	6,700	11,000	4,300
BUILDING IMPROVEMENTS				
Purch Prop Svcs	10,750	2,000	70,500	68,500
Function Total	10,750	2,000	70,500	68,500
DEBT SERVICE				
Other Objects	149,988	144,398	138,710	(5,688)
Function Total	149,988	144,398	138,710	(5,688)
INTERFUND TRANSFERS OUT				
Trnsfr to Spec Ed Rsv	0	0	30,000	30,000
Trnsfr to Bldg Maint Rsv	0	0	30,000	30,000
Function Total	0	0	60,000	60,000
SCHOOL TOTAL	4,274,514	4,656,346	4,922,258	265,912

NOTE

In accordance with VSA Title 16 § 563 an audit of the 2006-07 accounts of the Norwich School District was conducted by Plodzick and Sanderson CPA, of Concord, New Hampshire. A copy of the audit is available for review at the Town Manager's Office, Norwich. Excerpts from the audit follow, beginning on page V-10.

Independent Auditor's Report – Excerpts



PLODZIK & SANDERSON

Professional Association/Accountants & Auditors

193 North Main Street • Concord • New Hampshire • 03301-5063 • 603-225-6996 • FAX-224-1380

INDEPENDENT AUDITOR'S REPORT

To the Members of the School Board
Norwich School District
Norwich, Vermont

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Norwich School District as of and for the year ended June 30, 2007, which collectively comprise the Norwich School District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Norwich School District as of June 30, 2007, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information are not a required part of the basic financial statements, but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Norwich School District's basic financial statements. The combining and individual fund schedules are presented for the purposes of additional analysis and are not a required part of the basic financial statements. They have been subjected to the auditing procedures applied in the audit of the basic financial statements, and in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Plodzik & Sanderson
Professional Association*

January 25, 2008

EXHIBIT C-1
NORWICH SCHOOL DISTRICT
Balance Sheet
Governmental Funds
June 30, 2007

	General	Grants	District Established Trust	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 146,897	\$ 90	\$ 186,922	\$ 80,555	\$ 414,464
Investments	-	-	1,674,130	-	1,674,130
Receivables:					-
Accounts	4,922	-	-	808	5,730
Intergovernmental	100,681	6,295	-	5,143	112,119
Interfund receivable	-	-	-	29,000	29,000
Prepaid items	39,985	-	-	-	39,985
Total assets	<u>\$ 292,485</u>	<u>\$ 6,385</u>	<u>\$ 1,861,052</u>	<u>\$ 115,506</u>	<u>\$ 2,275,428</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 3,871	\$ 630	\$ -	\$ -	\$ 4,501
Accrued salaries and benefits	9,475	-	-	-	9,475
Interfund payable	-	-	29,000	-	29,000
Deferred revenue	-	5,755	-	-	5,755
Total liabilities	<u>13,346</u>	<u>6,385</u>	<u>29,000</u>	<u>-</u>	<u>48,731</u>
Fund balances:					
Reserved for encumbrances	8,800	-	-	-	8,800
Unreserved, undesignated, reported in:					
General fund	270,339	-	-	-	270,339
Special revenue funds	-	-	1,832,052	115,506	1,947,558
Capital project fund	-	-	-	-	-
Total fund balances	<u>279,139</u>	<u>-</u>	<u>1,832,052</u>	<u>115,506</u>	<u>2,226,697</u>
Total liabilities and fund balances	<u>\$ 292,485</u>	<u>\$ 6,385</u>	<u>\$ 1,861,052</u>	<u>\$ 115,506</u>	<u>\$ 2,275,428</u>

The notes to the basic financial statements are an integral part of this statement.

EXHIBIT C-3
NORWICH SCHOOL DISTRICT
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2007

	General	Grants	District Established Trust	Other Governmental Funds	Total Governmental Funds
Revenues:					
Local	\$ 111,813	\$ -	\$ 101,763	\$ 15,926	\$ 229,502
State	9,516,127	1,220	-	-	9,517,347
Federal	-	189,296	-	46,978	236,274
Total revenues	<u>9,627,940</u>	<u>190,516</u>	<u>101,763</u>	<u>62,904</u>	<u>9,983,123</u>
Expenditures:					
Current:					
Instruction	2,356,475	190,516	-	36,853	2,583,844
Support services:					
Student	117,762	-	-	-	117,762
Instructional staff	106,051	-	-	11,812	117,863
General administration	30,340	-	-	-	30,340
Executive administration	150,829	-	-	-	150,829
School administration	848,488	-	-	-	848,488
Operation and maintenance of plant	265,128	-	-	-	265,128
Student transportation	237,298	-	-	-	237,298
Non-instructional services	-	-	-	11,710	11,710
Debt service:					
Principal	130,000	-	-	-	130,000
Interest	19,988	-	-	-	19,988
Facilities acquisition and construction	34,910	-	-	-	34,910
Total expenditures	<u>4,297,269</u>	<u>190,516</u>	<u>-</u>	<u>60,375</u>	<u>4,548,160</u>
Excess of revenues over expenditures	<u>5,330,671</u>	<u>-</u>	<u>101,763</u>	<u>2,529</u>	<u>5,434,963</u>
Other financing sources (uses):					
Transfers in	99,634	-	-	29,000	128,634
Transfers out	-	-	(128,634)	-	(128,634)
Intergovernmental transfers out	(5,617,637)	-	-	-	(5,617,637)
Capital lease	22,755	-	-	-	22,755
Total other financing sources and uses	<u>(5,495,248)</u>	<u>-</u>	<u>(128,634)</u>	<u>29,000</u>	<u>(5,594,882)</u>
Net change in fund balances	(164,577)	-	(26,871)	31,529	(159,919)
Fund balances, beginning	443,716	-	1,858,923	83,977	2,386,616
Fund balances, ending	<u>\$ 279,139</u>	<u>\$ -</u>	<u>\$ 1,832,052</u>	<u>\$ 115,506</u>	<u>\$ 2,226,697</u>

The notes to the basic financial statements are an integral part of this statement.

SCHEDULE 4
NORWICH SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Balance Sheet
June 30, 2007

	Special Revenue Funds			Capital Project Fund	Total
	Food Service	Medicaid	Local Grants and Projects	Energy Efficiency Project	
ASSETS					
Cash and cash equivalents	\$ 1,837	\$ 42,657	\$ 36,061	\$ -	\$ 80,555
Receivables:					
Accounts	-	-	808	-	808
Intergovernmental	426	4,717	-	-	5,143
Interfund receivable	-	-	-	29,000	29,000
Total assets	<u>\$ 2,263</u>	<u>\$ 47,374</u>	<u>\$ 36,869</u>	<u>\$ 29,000</u>	<u>\$ 115,506</u>
FUND BALANCES					
Unreserved, undesignated	<u>\$ 2,263</u>	<u>\$ 47,374</u>	<u>\$ 36,869</u>	<u>\$ 29,000</u>	<u>\$ 115,506</u>

SCHEDULE 5
NORWICH SCHOOL DISTRICT
Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended June 30, 2007

	Special Revenue Funds			Capital Project Fund	Total
	Food Service	Medicaid	Local Grants and Projects	Energy Efficiency Project	
Revenues:					
Local	\$ 2,721	\$ -	\$ 13,205	\$ -	\$ 15,926
Federal	7,501	39,477	-	-	46,978
Total revenues	10,222	39,477	13,205	-	62,904
Expenditures:					
Current:					
Instruction	-	36,853	-	-	36,853
Support services:					
Instructional staff	-	-	11,812	-	11,812
Non-instructional services	10,205	-	1,505	-	11,710
Total expenditures	10,205	36,853	13,317	-	60,375
Excess (deficiency) of revenues over (under) expenditures	17	2,624	(112)	-	2,529
Other financing sources:					
Transfers in	-	-	-	29,000	29,000
Net changes in fund balances	17	2,624	(112)	29,000	31,529
Fund balances, beginning	2,246	44,750	36,981	-	83,977
Fund balances, ending	\$ 2,263	\$ 47,374	\$ 36,869	\$ 29,000	\$ 115,506

Three Prior Years Comparisons

Provided by VT DOE

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by DOE

ESTIMATES ONLY

District: Norwich County: Windsor		LEA: T145 S.U.: Dresden Interstate			Act 68		Act 130		
		FY2006	FY2007	FY2008	FY2009				
1	Expenditures Budget (local budget, including special programs, full tech expenditures, and any Act 144 expenditures)	\$4,081,909	\$4,076,299	\$10,356,058	\$10,396,810				
2	plus Sum of separately warned articles passed at town meeting	-	\$75,000	-	\$60,000				
3	minus Act 144 Expenditures, to be excluded from Education Spending	-	-	-					
4	Act 68 locally adopted or warned budget	\$4,081,909	\$4,151,299	\$10,356,058	\$10,396,810				
5	plus Dresden	\$5,616,830	\$5,746,940	-	NA				
6	plus No union elementary or junior high school assessment	-	-	-	NA				
7	plus Prior year deficit reduction if not included in budgets	-	-	-					
8	Gross Act 68 Budget	\$9,698,739	\$9,898,239	\$10,356,058	\$10,396,810				
9	S.U. assessment (included in local budget) - informational data	\$140,819	\$150,829	\$154,313	\$162,147				
10	Prior year deficit reduction (if included in local budget) - informational data	-	-	-					
Revenues									
11	Local revenues (categorical grants, donations, hollans, surplus, etc., including local Act 144 tax revenues)	\$1,273,725	\$1,466,421	\$1,409,331	\$1,390,984				
12	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-					
13	minus Prior year deficit reduction if included in revenues	-	-	-					
14	minus All Act 144 revenues, including local Act 144 tax revenues	-	-	-					
15	Total local revenues	\$1,273,725	\$1,466,421	\$1,409,331	\$1,390,984				
16	Education Spending (Act 68 definition)	\$8,425,014	\$8,431,818	\$8,946,727	\$9,005,826				
17	Equalized Pupils	698.16	673.72	656.71	654.13				
Education Spending per Equalized Pupil									
18	Less net eligible construction costs (or P&I) per equalized pupil	\$12,067	\$12,515	\$13,582	\$13,768				
19	Threshold = \$11,347	\$1,045.75	\$806.22	\$1,051.84	1,045				
20	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-					
21	Per pupil figure used for calculating District Adjustment	\$12,067	\$12,515	\$13,582	\$13,768				
22	District spending adjustment (minimum of 100%) (\$13,768 / \$8,210)	173.010%	170.741%	175.571%	167.698%				
Prorating the local tax rate									
23	Anticipated district equalized homestead tax rate to be prorated (Tax rates were not prorated in FY06 - FY08)	\$1,765	\$1,622	\$1,528	\$1,425				
24	Percent of Norwich equalized pupils not in a union school district	Not applicable prior to Act 130			100.000%				
25	Portion of district eq homestead rate to be assessed by town (100.000% x \$1,425)	Not applicable prior to Act 130			\$1,425				
26	Common Level of Appraisal (CLA)	108.21%	109.36%	104.77%	100.27%				
27	Portion of actual district homestead rate to be assessed by town (Tax rates were not prorated in FY06 - FY08)	\$1,631	\$1,483	\$1,458	\$1,422				
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>									
28	Anticipated income cap percent to be prorated (167.698% x 1.80%)	Not applicable prior to Act 130			3.02%				
29	Portion of district income cap percent applied by State (100.000% x 3.02%)	3.20%	3.07%	3.16%	3.02%				
30	Percent of equalized pupils at union 1	Not applicable prior to Act 130							
31		Not applicable prior to Act 130							
<p>The projected base education spending amount of \$8,210 is subject to Legislative approval.</p> <p>The Commissioner of Taxes recommended a base education homestead tax rate of \$0.85. The income percentage cap is 1.80%. Final figures are subject to Legislative approval.</p>									

Comparative Data for Cost-Effectiveness

Provided by VT DOE

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

School: Marion W. Cross School
S.U.: SAU 70

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/educat/>

FY2006 School Level Data

Cohort Description: Elementary school, enrollment ≥ 300
(25 schools in cohort)

Cohort Rank (1 is largest)
25 out of 25

Smaller ->

< -Larger

School level data	Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Marion W. Cross School	K - 6	300	23.80	1.00	12.61	300.00	23.80
Molly Stark School	K - 6	307	22.10	2.00	13.89	153.50	11.05
Newport City Elementary Schools	K - 6	317	34.00	2.00	9.32	158.50	17.00
Cambridge Elementary School	PK - 6	318	25.00	2.00	12.72	159.00	12.50
Averaged SCHOOL cohort data		416.28	33.46	1.77	12.44	234.76	18.87

School District: Norwich
LEA ID: T145

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

FY2005 School District Data

Cohort Description: Elementary school district, FY2004 FTE ≥ 200 but < 300
(17 school districts in cohort)

Cohort Rank (1 is largest)
1 out of 17

Smaller ->

< -Larger

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
Cambridge	PK-6	279.63	\$9,420
Jericho	K-4	281.38	\$7,376
Vergennes UESD #44	K-6	284.79	\$7,891
Norwich	K-6	288.95	\$10,267
Averaged SCHOOL DISTRICT cohort data		250.99	\$8,599

Current expenditures are an effort to calculate an amount per FTE a district spends 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.

FY2007 Municipal School District Data

Town School District data (resident PK - 12 students, publicly funded)

LEA ID	School District	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate
T145	Norwich	\$12,515	\$1,622	109.38%	\$1,463

Use these tax rates to compare town rates

These tax rates are not comparable due to CLA's

The Legislature has required the Department 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.