

**Dover, Marlboro, and Wardsboro Act 46 Study Committee
Report to the State Board of Education**

Plan for a Unified Union School District

December 8, 2016

Authorization to engage in this Act 46 Study Committee process was voted in the affirmative by the following boards of directors on the following dates:

Dover Board of Directors, on June 6, 2016;

Marlboro Board of Directors, on June 6, 2016;

Wardsboro Board of Directors, on June 6, 2016;

The Commissioner of Education was advised of the formation of this Study Committee, pursuant to Title 16 V.S.A. § 706b, by letter dated July 28, 2016. Richard Werner was elected chairperson of the Study Committee.

Recommended Articles of Agreement, pursuant to the requirements of Title 16, Chapter 11, Subchapter 3, as are set forth herein below, were agreed upon by the Dover, Marlboro, and Wardsboro Act 46 Study Committee at its duly warned meeting of November 17, 2016 with revisions approved on December 8, 2016.

Committee Members

Richard Werner, Chairperson, Dover

Celena Romo, Marlboro

Jonathan Vicary, Dover

Dan MacArthur, Marlboro

Dwight Boerem, Wardsboro

Jill Dean, Wardsboro

Laura Sibia, Dover

Lucy Gratwick, Marlboro

Mike Murphy, Wardsboro

Randy Capitani, Dover

Committee Support

William Anton, WCSU Superintendent

John Everitt, VSBA Consultant

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Record of Committee Deliberations

Vision of the Act 46 Study Committee

With respect for each town's local identity, we envision a unified school district that will represent how "the whole is greater than the sum of the parts." By sharing resources and talents, we believe this alliance can provide students and teachers access to increased educational opportunities and improved services.

Exploratory Committee

During the spring of 2016, Windham Central Supervisory Union (WCSU) formed an Act 46 Exploratory Committee with the charge:

To consider the goals and provisions of Act 46 and to recommend to the school boards of the Windham Central Supervisory Union actions that might be taken in a coordinated way to maximize benefits for students, taxpayers, and communities.

The exploratory process reviewed the challenges and opportunities across all nine towns and eight schools in the WCSU considering a case for action that included:

- Relatively flat resident enrollment,
- Recent difficult budget decisions trending toward reducing student opportunities (though not in Dover, Marlboro, or Wardsboro),
- The state intent to move toward sustainable models of educational governance,
- The potential loss of state supports for small schools and the transition away from declining enrollment protections, and
- The incentives to support local action.

The case for action was strong enough for the exploratory committee to recommend that WCSU form unified district study committees.

The exploratory committee reviewed possible options for unified districts with special attention to the following evaluation criteria. The new structure should:

1. Strengthen educational opportunities for all students throughout the region;
2. Assure the ability to focus on the needs of the individual student;
3. Assure strong community connections;
4. Provide the opportunity to function more efficiently, to put more resources into quality and equity of education, and to address taxpayer concerns; and
5. Result in incentives for homestead taxpayers.

Study Committee Deliberations

The recommendations of the exploratory committee resulted in the formation of two Act 46 Study Committees. One committee was to study the formation of a PK-12 unified district for the towns in the Leland & Gray Middle/High School Union - Brookline, Jamaica, Newfane, Townshend, and Windham. The union school district would be eligible for incentives and protections under the provisions of either a regional education district or a modified unified union school district. The other committee was to study the formation of a PK-12 unified union district providing education in either Grades PK-6 or PK-8 and tuitioning students in the upper grades - Wardsboro, Marlboro, and Dover. Voter acceptance of the Leland & Gray Towns would form a unified district eligible for merger incentives. If voters accepted both the Leland & Gray Towns' proposal and the Wardsboro, Marlboro, and Dover proposal then both unified districts would be eligible for merger incentives.

The study committee for Wardsboro, Marlboro, and Dover met during the summer and fall of 2016 to extend the work of the exploratory committee. The committee examined the possibilities of a unified school district in terms of:

- Student learning opportunities,
- Efficiency and effectiveness, and
- Financial implications.

During the work of the committee two additional towns showed interest in joining in the study. Jamaica was interested in leaving the Leland & Gray Union School District and changing their structure to offer a PK-6 elementary school and pay tuition for students in Grades 7-12. The Jamaica citizens voted to remain in the Leland & Gray Union so Jamaica did not continue their interest in the study committee. Stratton pays tuition for all students, so they decided to look for similar districts in their Act 46 study. Vernon, a member of Windham Southeast Supervisory Union, also expressed interest in the study committee, but did not maintain participation in the study committee process. Prior to the start of the committee work, conversations with other boards in Windham Southwest were initiated about joining together, but those boards expressed no interest in moving forward with this study committee.

The work of the committee included actions to reach out to citizens of the three towns with the goal of ensuring that citizens had knowledge of the study and how they might provide input. The committee as a whole took the following steps:

- Discussed study committee progress at regular town school district board meetings,
- Engaged a consultant to support activities to connect and communicate with the public,
- Provided multiple notices of each committee meeting,
- Encouraged participation by members of the public attending study committee meetings,

- Sent information to families through school children,
- Posted meeting agendas and minutes on the WCSU Act 46 website,
- Video taped meetings and posted the videos on Brattleboro Community TV and Youtube,
- Established a blog containing easily accessible materials and resources to understand the work of the committee and the way to provide input or ask questions (<http://wcsu-committee.blogspot.com/>)
- Distributed press releases about the work of the committee,
- Used town Front Porch Forum to disseminate information,
- Developed and used an email list to send information to citizens,
- Developed an informational flyer,
- Distributed the informational flyer through the schools, at national election polling stations, town offices and libraries, and places frequently visited in the community.

Student Learning Opportunities

An integral aspect of the study committee was to develop a shared understanding of the three elementary schools involved. Each principal made a presentation to the committee about the school and town. The presentations included demographics, enrollment, expenditures, programs, instructional focus, and achievement on state assessments.

One aspect of the presentations of the principals that stood out for the committee was the three different instructional focuses of the schools. Both the principals and the committee agreed that maintaining the ability of each school to have its own focus and culture would be critical to any successful union. The chart below describes the particular instructional focus for each school.

Currently the three elementary schools each have a particular focus:

- Wardsboro - Providing quality instruction in the core disciplines of literacy and mathematics
- Marlboro - Developing habits of mind and skills needed to be independent learners and critical thinkers using field research, independent learning, and integrated art recorded in graduation portfolios
- Dover - Developing the International Baccalaureate with reliance on teacher selected materials, teacher designed units, and teacher professional development

In terms of opportunities for united arts, physical education, technology, and library programs the schools were similar. The major difference was that two schools had

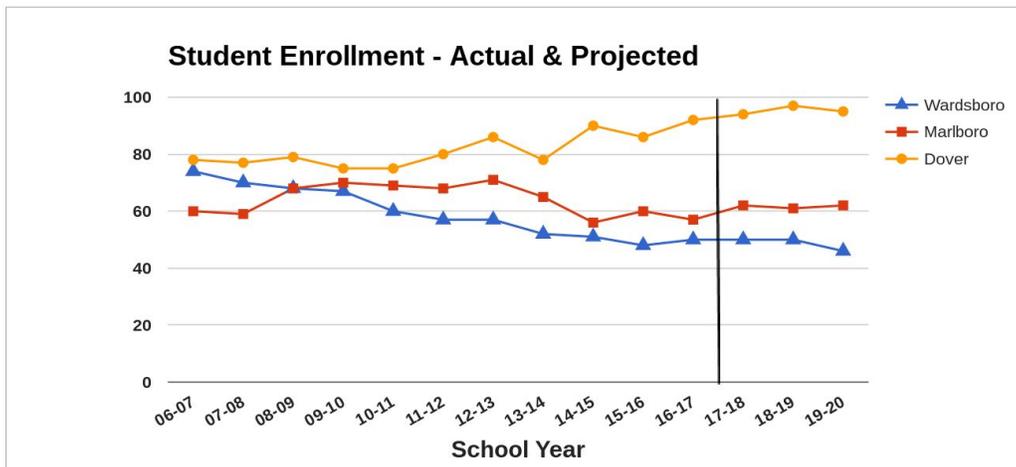
world language instruction and one did not. (See Attachment A for a chart showing program offerings at the three schools.)

During the presentations by the school principals, the committee developed a deeper understanding of the efforts by the schools to provide wide-ranging opportunities for students. Teachers developed and coordinated their instructional skills through both school based and supervisory union based professional development. Parents and community members provide resources and volunteers for both in-school opportunities to expand the curriculum and away from school opportunities to broaden students' experiences beyond their home towns. After school programs support and extend the learning day as well as provide support for families needing supervision of their children beyond school hours. Each principal used slides or handouts when describing the school program. These documents can be found on the blog developed to promote communication in the community about the work of the Act 46 Study Committee. The link to the blog is <http://wcsu-committee.blogspot.com/>.

Enrollment trends in the three schools show three different trajectories. Wardsboro has been a mirror of the state with continual declines and with decreasing early grade enrollments. A couple of larger cohorts have led to a more stable total enrollment over the next few years, but will not be maintained without an occasional larger than average cohort. Grade level enrollments in 2015-16 range from 5 to 9.

Marlboro had an enrollment increase several years ago from a larger than normal Kindergarten enrollment. That group has decreased somewhat and the school has not seen another large Kindergarten class. The next few years should remain steady. As in Wardsboro, grade level enrollments in 2015-16 range from 5 to 9.

Dover has shown an increasing enrollment over the past few years with four years of larger than average Kindergarten classes. Grade level enrollments in 2015-16 range from 9 to 16.



The chart below shows the percent of students achieving at or above proficiency in the Vermont State Assessment System over the past two years. Two schools show results at or above Vermont as a whole and one school, showing substantial increased scores over the two years, is at the state average in English/language arts and somewhat below in mathematics.

Typically, an increase in poverty in a school tends to decrease the performance on standardized assessments. The focused work in Wardsboro on core academic skills has led to results above the state average even with a higher poverty rate than the state as a whole. In Marlboro, there was a significant improvement in state assessment from the prior year. Dover has shown consistently high state assessment results. Because of the small populations of the schools, teasing out the impact of poverty and assessment results is not appropriate for inclusion in this report. The schools however do address the impact of poverty in their instruction and support systems.

The reports from the principals to the committee and during their interview with the consultant, each principal spoke of how the particular focus of the school was addressing the needs of students in poverty. The most direct plan was the Wardsboro focus on improving core academic skills. In Marlboro, the integrated arts and habits of mind focus allows students to access learning in flexible ways. In Dover, the unit designs of the International Baccalaureate Program with the intense teacher professional development emphasises teaching strategies that support all students' learning. All schools acknowledge the work needed to make further progress in reducing the learning gap caused by poverty.

Vermont State Assessment Results

	Wardsboro K-6	Marlboro K-8	Dover K-6	Vermont K-6
Free & Reduced Rate (2015-16)	43%	46%	34%	41%
English/LA - 2015	76%	31%	83%	
English/LA - 2016	61%	56%	80%	55%
<i>up/down</i>	-15	+25	-3	+3
Mathematics - 2015	56%	23%	62%	
Mathematics - 2016	54%	40%	64%	47%
<i>up/down</i>	-2	+17	+2	+5

Of particular interest to the committee was the input from principals and WCSU Central Office Administrators about the impact of unification on student learning opportunities. The consultant interviewed the principals in a group and other administrators individually. (The findings of the consultant are included in Attachment B - Student Learning Opportunities.)

The committee considered the consultant's report of administrator interviews, input from community members, and their own experiences as citizens involved in the schools as board members, parents, and volunteers. They took special note of the following:

- WCSU has taken steps to support student opportunities;
 - Align curriculum and professional development while maintaining and supporting the individual focuses of each school,
 - Leading efforts to combine part time teaching positions to recruit and retain quality teachers,
 - Provide special education services for the schools, and
 - Develop and implement standards-based report cards.

- While WCSU has taken positive steps, the current governance structure with three separate boards presents barriers to further improvements in student opportunities. Possibilities for opportunities include:
 - A single teacher agreement would allow for deploying resources in ways that best meet changing student needs and;

- Retaining and attracting a quality teacher pool especially in unified arts, physical education, guidance, and health services would be improved;
 - Organized sharing of programs across schools would allow children access to a wider variety of programs; and
 - Establishing elementary school choice would increase opportunities to meet particular student interests, talents, and needs.
- Among individuals satisfied and committed to the existing individual focuses and performances of the three schools there is skepticism that a unified governance system will support the different school focuses. The belief is that a unified governance system will direct all schools to be the same. Their conclusion is that the result of a unified system would take away individual school focuses and thus be a reduction of student opportunity.
 - Community support for each of the three schools is substantial. There is anxiety for some community members that a unified governance system with the loss of town boards will result in a loss of connection to and support of the school. The committee believes the schools are performing well and have plans to continue to improve student learning. The committee does not see serious deficiencies in the existing schools that would require a unified governance system and loss of local control to remediate.
 - The unification of these three contiguous schools districts could benefit students by establishing, in voter approved articles, that individual school focus is important as well as maintaining choice for secondary students.
 - The addition of elementary school choice among the three schools adds opportunities for families to match student needs with the focuses of the three schools.
 - Unification would also provide a measure of financial sustainability to maintain student opportunity from continued state small school grants and the four year tax incentives for transition to a unified system. The unified structure would put the schools into a position of seeking and taking advantage of financial opportunities that can be translated into student learning opportunities.

Efficiency and Effectiveness

When the committee considered the impact of unified governance on efficiency and effectiveness, they clarified that improving efficiency and effectiveness were important changes in order to maintain or expand learning opportunities for students. Program elimination or program standardization across schools was not seen as an efficiency.

Historically, the district school boards in the Windham Central Supervisory Union, including school district boards in Dover, Marlboro, and Wardsboro, have worked to consolidate management and educational services and to otherwise bring about effective and efficient operating procedures and practices. Through this process, both formal and informal agreements, management systems, and operating procedures have evolved between and among these member school districts, laying a foundation for the creation of a unified system. This foundational work includes:

- Progress on development of a unified curriculum that specifies outcomes for students rather than standardization of methods,
- Unified special education delivery system,
- Special education and paraprofessionals under one WCSU contract, and
- Coordination of transportation contracts.

The twelve entities in WCSU create substantial duplication of effort including accounting systems, audits, state and federal reports, transportation contracts, food service operation, grant application and tracking, and a special difficulty explaining the supervisory union system to the federal e-rate program and to other grantors. Reducing the number of entities to two unified school districts plus the supervisory union offers the possibility of reducing redundancy thus opening time for efforts that bring further savings and efficiency. For example, the prior change in WCSU to a unified special education system brought efficiencies and flexibility to the districts that improved services to children with special needs and reduced spending.

The removal of duplication and different accounting processes frees up staff and administrative time to move forward on new ways to increase efficiencies - cooperative buying; professional development; substitute teacher systems; seamless information technology devices, systems, and support; and building repair, maintenance, and improvement. As efficiencies take hold, the door is opened to other efficiencies.

Financial Implications

Another aspect of the committee's work was to look at the financial implications of moving from separate entities to a unified school district. The committee studied equalized per pupil costs and the resulting homestead tax rates, student : teacher ratios, assets, and reserves. The committee also analyzed the impact if the State small school grants and the protection for rapidly declining enrollment were not in place.

Understanding the investment in education is directly related to student opportunities, the committee reviewed a snapshot of the significant financial and staffing data associated with the three schools. The enrollment numbers in the schools have been a

significant factor in per pupil educational investment. The trend in per pupil spending, the factor directly related to homestead residential tax rate, has been somewhat above the Vermont State average for two schools and recently, more significantly above for one school.

It is important to note that although WCSU is responsible for providing special education services to members schools, the billing for these services is on a use basis. The combination of low enrollment and use billing can lead to a large jump in per pupil cost when there is a significant increase in the need for intensive special education services. In a unified system, special education services are provided and paid for across a larger system thus reducing the impact of large increases and decreases in special education as well as other unanticipated changes in expenses. (See Attachment C for more detailed information.)

Key Factors in Financial Analysis

2016-17	Dover	Marlboro	Wardsboro
K-6 ADM	92	79	52
K-6 or K-8 Per Pupil Spending	\$16,037	\$17,945	\$16,753
Free/Reduced Assistance (2015-16)	35%	41%	43%
Average Number of Students per Teacher (2015-16)	14.1	11.4	9.4
PreK-12 Equalized Pupils	165	129	123
PreK-12 Equalized Per Pupil Spending	\$15,257	\$16,795	\$15,455

Since the assets and debts of the Forming Districts would be assumed by the new unified union, the committee wanted to understand the current status of each Forming District. The most recent audit available was the beginning of the analysis. The amounts in the chart below come from the districts' audits for June 30, 2015. Capital assets include the land, buildings, improvements, and equipment; cash assets are the total of all categories of available funds and receivables; liabilities are all the short term obligations; and debt includes long-term liabilities not to be liquidated in one year.

The audits from the 2014-15 school year show substantial differences among the three districts. After equalizing for the number of elementary students, the district with the largest amount of assets has five times more assets than the district with the least assets.

Assets and Debts on June 30, 2015

	Wardsboro	Marlboro	Dover
Capital Assets	\$461,097	\$256,453	\$1,793,887
Cash Assets	\$290,731	\$95,935	\$1,070,015
Liabilities	\$63,451	\$8,573	\$52,249
NET ASSETS - LIABILITIES	\$688,377	\$343,815	\$2,811,653
Students K-6	50	57	92
Assets per Student	\$13,786	\$6,032	\$30,561
Long-term Debt	\$0	\$0	\$0

The committee also reviewed the values of the school buildings and school owned land in each Forming District. Two sources were used - insured values and town lister values. These values are shown in the chart below.

Building and Land Values on November 1, 2016

	Wardsboro	Marlboro	Dover
Building and Furnishing Insured Replacement Value	\$1,666,100	\$2,724,600	\$5,857,800
Town Listed Building Value	\$474,610	\$783,900	\$2,543,120
Town Listed Land Value	\$62,090	\$65,600	\$234,480

Act 46 sets out a future for school districts not meeting unification goals that includes the potential loss of a significant state small school grant and possible assignment to a unified school district. All three elementary schools have small schools grants. Another state support is a protection for schools with rapid drops in enrollment. Wardsboro and Marlboro have this support as the budget is credited with more equalized pupils (Phantom students) than its actual amount. (Equalized pupils are calculated by the state by weighting student enrollment for poverty, native language, and school level and averaged over two years. The number of equalized pupils is used to determine per pupil cost and thus homestead residential tax rate.)

The committee looked at the impact of the state supports in the current year, 2016-17, to compare current homestead residential tax rates with what the rates would have been without these supports. The analysis removed the small school grant revenue from the district income as well as the protection for rapid declines in enrollment

(Phantom Students). With these two supports removed, a revised education fund per pupil spending was calculated. The current excess spending penalty was added, but not adjusted to reflect the higher per pupil spending. Then a final Homestead Residential Tax Rate was calculated and compared with the existing rate. All three towns would have a higher rate ranging from 4 ¢ to 27 ¢. The chart below shows the comparison.

Calculated Tax Impact of the Loss of State Supports (2016-17)

Supports	Wardsboro	Marlboro	Dover
Small School Grant	\$83,595	\$116,622	\$61,111
Phantom Students	6.88	0.88	0
Revised Spending per Pupil	\$16,988	\$17,702	\$15,627
Excess Spending Penalty	\$12,071	\$15,304	\$0
Homestead Tax Rate without Supports	\$1.87	\$1.85	\$1.61
Current Homestead Tax Rate	\$1.59	\$1.73	\$1.57
Change with supports removed	\$0.27	\$0.12	\$0.04

To examine the impact of unification and the Act 46 incentives the committee did a financial analysis of the following situation:

- Combining the current budgets of the three elementary schools,
- Continuing the small schools grant and declining enrollment protections,
- Immediate savings from elimination of redundancy in audits, accounting, and board expenses, and
- Applying the first year 8 ¢ tax incentive.

The chart below shows the details of the analysis.

Calculated Tax Impact If Three Districts Had Been Unified for 2016-17

Unified System	
Equalized Pupils	417
Education Fund Spending in Budgets	\$6,553,398
Less Immediate Savings	
<i>Two Audits</i>	-\$14,000
<i>Accounting Software</i>	-\$2,400
<i>Board expenses</i>	-\$23,001
Plus Excess Spending	\$0
Unified Education Fund Spending	\$6,513,997
Unified Homestead Tax Rate	\$1.61
Unified Homestead Tax Rate with 8 ¢ Incentive	\$1.53

\$27,376 Paid in current year.

An immediate cost that was not considered is the standardization of teacher compensation under one contract and a benefit not included was a transition grant from the state of up to \$150,000. Another potential financial benefit is savings from the ability in a unified system to move and share teachers and staff instead of hiring separate teachers and staff in each school district as student needs change. The chart below shows the comparison of the unified homestead residential tax rate from the analysis above with the current rates. Comparing the current year with separate systems to a unified system with state incentives, the changes in rates range from -4 ¢ to -20 ¢. (See Attachment C for more detailed information.)

Pre-CLA Homestead Residential Tax Impact If Districts Were Unified In 2016-17

	Wardsboro	Marlboro	Dover
Current PK-12 Homestead Tax Rate	\$1.59	\$1.73	\$1.57
Change in Unified District (With incentive)	-\$0.06	-\$0.20	-\$0.04

Study Committee Conclusions

The members of the Act 46 Study Committee for Dover, Marlboro, and Wardsboro understood the five goals of Act 46 and identified a number of aligned and unaligned consequences of governance unification. The committee kept a focus on how best to serve the needs of the families and children of the three towns.

The most significant impacts on the goals of Act 46 of forming a unified union school district are recorded in the chart below. Some of the impacts are aligned with and support the goals of Act 46 and others are not aligned and detract from the goals of Act 46. Since students in Grades 7-12 choose their own school, the impacts below are for elementary students and schools.

Governance Unification Impacts on Act 46 Goals

Act 46 Goal 1 - Equity of Opportunity	
<p>Aligned with Act 46</p> <ul style="list-style-type: none"> • Elementary school choice would allow families access to the program most beneficial to their children. • The unique programs of the three schools have the potential to be shared across schools. • Marlboro students in Grades 7 & 8 would have the same choice opportunity as students in Wardsboro and Dover. 	<p>Not aligned with Act 46</p> <ul style="list-style-type: none"> • Without substantial investment in transportation, only students with substantial family resources could take advantage of elementary choice. • The existing Grades 7 & 8 program in Marlboro would be eliminated.

<ul style="list-style-type: none"> ● Act 46 Goal 2 - Achieve or Exceed the State Quality Standards 	
<p>Aligned with Act 46</p> <ul style="list-style-type: none"> ● Teaching staff can more easily share varied programs, units, and ideas across schools. ● A shared teacher sub pool would increase the quality of substitute teaching. ● Increasing the use and accuracy of the standards based reporting system would improve efforts to address specific needs for student learning. ● Larger size would permit disaggregation by FRL etc. so district could analyze & discuss how the district is moving toward reducing the achievement gap. 	<p>Not aligned with Act 46</p> <ul style="list-style-type: none"> ● Possible standardizing the focuses of the three elementary schools would dilute the cultures and divert the current improvement efforts.
<p>Act 46 Goal 3 - Maximize Operational Efficiencies</p>	
<p>Aligned with Act 46</p> <ul style="list-style-type: none"> ● Centralizing accounting, food service, evaluation, human resources, teacher contracts, and annual audit would save funds and focus leadership efforts on student learning. ● Sharing and flexible assignment of teachers, staff, and administrators would be more easily accomplished. ● Spreading unanticipated expenses across a larger system would reduce dramatic fluctuations. 	<p>Not aligned with Act 46</p> <ul style="list-style-type: none"> ● Additional transportation to support elementary school choice would add cost and safety issues during winter months. ● Increased formalization of teacher negotiations adds complexity to the current system. ● Setting a standard secondary tuition rates would not take advantage of geographically influenced enrollment patterns and would increase secondary costs. ● The geographical distance and winter difficulties in commuting among the three towns create barriers to sharing teachers and staff.
<p>Act 46 Goal 4 - Promote Transparency and Accountability</p>	
<p>Aligned with Act 46</p> <ul style="list-style-type: none"> ● Standardized performance measures would more clearly identify needs for improvement in instruction. ● Standard accounting methods would allow direct financial comparisons. 	<p>Not aligned with Act 46</p> <ul style="list-style-type: none"> ● Unified budgets would be more difficult for citizens to understand. ● Citizens would be distanced from school governance. ● Having a three town school meeting

	<p>would reduce the existing town discussions about annual school budgets.</p> <ul style="list-style-type: none"> • Travel between towns is difficult and often limits participation in many events among residents in the three towns.
<p>Act 46 Goal 5 - Education delivered at a cost that parents, voters, and taxpayers value.</p>	
<p>Aligned with Act 46</p> <ul style="list-style-type: none"> • The residential tax incentives, small school grants continuation, and merger grant assist taxpayers while supporting a transition to a unified system. • Potential for increased opportunities at the same or reduced costs. 	<p>Not aligned with Act 46</p> <ul style="list-style-type: none"> • Standardization of salaries might increase costs more than the savings from more flexible use of teachers and staff.

After wide ranging study, including informative discussions of the three different elementary approaches to education, the committee members saw both the benefits and the drawbacks of forming a unified district. The members further felt that given the substantial push toward governance merger by the Vermont Legislature, the voters of the three towns should be given the opportunity to make an informed decision.

With that understanding in mind, the members of the committee concluded that offering articles of agreement to the voters of Dover, Marlboro, and Wardsboro for their consideration was the best course of action and in their best interest.

Articles of Agreement

The Dover, Marlboro, and Wardsboro Act 46 Study Committee recommends that the following Articles of Agreement be approved by the electorates of each of the named school districts in order to create a Unified Union School District to be named the River Valleys Unified School District (Unified District).

Article 1 - Educational opportunities

The Unified Board will act in the best interests of its students. In order to maximize the opportunities available to all students, the Unified Board will allow for educational opportunities provided at each school to be extended to all students in the district. In addition, the Board will seek opportunities for schools to share resources, educational programs, materials, and faculty expertise.

The Unified Board will work towards enhancing educational opportunities that may become available for the benefit of all students in the district, including expanding

curriculum, maximizing available technology, and introducing learning procedures or educational programs. The board will ensure that these opportunities are made available to all students in the district.

Article 2 - Necessary and advisory town school districts

The School Districts of Dover and Wardsboro are “necessary” to the establishment of the River Valleys Unified School District.

The above referenced school districts are hereinafter referred to as the “forming districts”.

The Marlboro School District is “advisable” to include in the establishment of the Unified District. If the Marlboro School District votes upon and approves the establishment of the Unified District, then it shall be included in the definition of “forming districts”.

The Unified District shall be formed and the terms hereby voted shall become effective on the date this article is approved by a majority vote of the electorate of at least the two “necessary” districts of the Forming Districts and said votes become final per 16 V.S.A. 706g, provided that votes approving this article shall not become effective unless and until the voters of other Windham Central Supervisory Union (WCSU) town school districts (Brookline, Jamaica, Newfane, Townshend, and Windham) vote to approve formation of a unified district and said vote becomes final thereby forming a Supervisory Union with two Unified Districts (a “Side by Side”).

Article 3 - Grades included

The Unified District will operate schools for students in Pre-Kindergarten through Grade Six and will pay tuition for the students in Grades Seven through Twelve pursuant to Vermont statutes.

If the Marlboro voters approve the establishment of the Unified District and the Unified District is formed, then the Marlboro Elementary School will cease operating school for Grades 7 and 8 on June 30, 2019.

Article 4 – Transportation

The Unified District School Board shall determine, in accordance with state and federal law, the transportation services to be provided to students in the Union School District.

Article 5 - Employee Contracts, Recognition and Collective Bargaining

The Unified District School Board will comply with 16 VSA Chapter 53, subchapter 3, regarding the recognition of the representatives of employees of the respective forming districts as the representatives of the employees of the Unified District and will commence negotiations pursuant to 16 VSA Chapter 57 for teachers and 21 VSA Chapter 22 for other employees. In the absence of new collective bargaining agreements on July 1, 2019, the School Board will comply with the pre-existing master agreements pursuant to 16 VSA Chapter 53, subchapter 3. The School Board shall honor all individual employment contracts that are in place for the forming school districts on June 30, 2019 until their respective termination dates.

Article 6 - Curriculum alignment

The Forming Districts recognize their obligations to standardize curricula outcomes and to otherwise standardize their operations so that students can meet the State's Education Quality Standards through personalized learning and flexible pathways. The Unified District schools have their own particular strengths and cultures developed to foster student learning. The purpose of curriculum alignment is to have common goals for student learning aligned with the State's Education Quality Standards, not to make all schools exactly the same.

Article 7 - Special Funds and Indebtedness

A. Capital Debt

The Unified District shall assume all capital debt as may exist on June 30, 2019, including both principal and interest, of the forming school districts that join the Unified District.

B. Operating Fund Surpluses, Deficits and Reserve Funds

The Unified District shall assume any and all operating deficits, surpluses, and fund balances of any of the forming districts that may exist at the close of business on June 30, 2019. In addition, reserve funds will be transferred to the Unified District on June 30, 2019 and will be applied for such established purposes unless otherwise determined through the appropriate legal procedures.

C. Restricted Funds

The forming school districts will transfer to the Unified District any preexisting specific endowments or other restricted accounts, including student activity and related accounts that may exist on June 30, 2019. Scholarship funds or similar

accounts, held by school districts prior to June 30, 2019, that have specified conditions of use will be used in accordance with said provisions.

Article 8 - Real and Personal Property

A. Transfer of Property to the Unified District.

No later than June 30, 2019, the forming districts that vote to join the Unified District will convey to the Unified District for the sum of One Dollar, and subject to all encumbrances of record, all of their school-related real and personal property, including all land, buildings, and contents.

B. Subsequent Sale of Real Property to Towns.

In the event that, and at such subsequent time as, the Unified District Board of Directors determines, in its discretion, that continued possession of the real property, including land and buildings, conveyed to it by one or more town forming districts will not be used in direct delivery of student educational programs, the Unified District shall offer for sale such real property to the town in which such real property is located, for the sum of One Dollar, subject to all encumbrances of record, the assumption or payment of all outstanding bonds and notes, and the repayment of any school construction aid or grants required by Vermont law, in addition to costs of capital improvements subsequent to July 1, 2019.

The conveyance of any of the above school properties shall be conditioned upon the town owning and using the real property for community and public purposes for a minimum of five years. In the event a town elects to sell the real property prior to five years of ownership, the town shall compensate the Unified District for all capital improvements and renovations financed by the Unified District prior to the sale to the town. In the event a town elects not to acquire ownership of such real property, the Unified District shall, pursuant to Vermont statutes, sell the property upon terms and conditions established by the Unified District Board of Directors.

C. Subsequent Sale of Brookline/Newfane Joint School Real Property.

In the event that, and at such subsequent time as the Unified District determines that any real property, including land and buildings, conveyed to it by Brookline and Newfane as part of their Joint School Agreement is incompatible with the responsible operation of the Unified District and its educational programs, the Unified District shall, pursuant to Vermont statutes, offer such real property to the towns of Brookline and Newfane, for the sum of One Dollar, in conformance with the terms of the Agreement between the two town school districts for such

properties, which is incorporated by reference into these Articles or upon such terms as are mutually agreed upon by the respective towns. The transfer and sale of such property or properties shall be subject to all encumbrances of record, the assumption or payment of all outstanding bonds and notes, and the repayment of any school construction aid or grants required by Vermont law, in addition to costs of capital improvements subsequent to July 1, 2019.

The conveyance of the school property shall be conditioned upon the town(s) owning and using the real property for community and public purposes for a minimum of five years. In the event the town(s) elect to sell the real property prior to five years of ownership, the town(s) shall compensate the Unified District for all capital improvements and renovations completed after the formation of the Unified District and prior to the sale to the town(s). In the event Sheffield and/or Wheelock elects not to acquire ownership of such real property, the Unified District shall, pursuant to Vermont statutes, sell the property upon terms and conditions established by the Unified District Board of Directors.

D. Investment in Buildings

The Unified District recognizes the investment each town has made in the upkeep and improvement of its school buildings and grounds. If any land and/or building is deemed unnecessary by the new Board, and returned to the town, the condition of such facilities shall be comparable, given standard depreciation, to their current condition at the time of this Agreement.

Article 9 - Composition of the school board

A Forming District's representation on the Unified District Board will be closely proportional to the fraction that its 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. The Board is authorized to reapportion the Board, including increasing or decreasing the number of school directors. However, at no time will a Forming District have less than one board member on the Board. Subject to the previous sentence, each proportionality calculation shall be rounded to the nearest whole number.

The charts below show board membership alternatives determined by the final town membership in the Unified District.

Initial Number of Board Members by Town
(Three Towns)

Dover (1,124 - 36%)	3 Members
Wardsboro (900 - 29%)	3 Members
Marlboro (1,078 - 35%)	3 Members
Total (3,102)	9 Members

Initial Number of Board Members by Town
(Two Towns)

Dover (1,124 - 56%)	3 Members
Wardsboro (900 - 44%)	3 Members
Total (2,024)	6 Members

Article 10 - School Directors – Election and Term

The Unified Union School District Board of School Directors will be elected for three-year terms, except for those initially elected at the time of the formation. In the initial election, board member terms of office will be as follows:

Distribution of Initial One-Year, Two-Year, and Three-Year Terms

Town	2 Year Term Ending March 2019	3 Year Term Ending March 2020	4 Year Term Ending March 2021
Dover	1	1	1
Wardsboro	1	1	1
Marlboro	1	1	1

Article 11 - Vote to Establish Unified Union and Election of School Directors

The proposal forming this Union School District will be presented to the voters of each forming school district on March 7, 2017.

The candidates for the new Union School District Board of School Directors will be elected on the same date, as required by law. Nominations for the office of union school director representing any town shall be made by filing with the clerk of that school district/town proposed as a member of the union, a statement of nomination signed by at least 30 voters in that district or one percent of the legal voters in the district, whichever is less, and accepted in writing by the nominee. A statement shall be filed not less than 30 nor more than 40 days prior to the date of the vote.

Article 12 - Establishment of Unified District and Operating Authority

Upon an affirmative vote of the electorates of the school districts, and upon compliance with 16 VSA §706g, the Unified District shall have and exercise all of the authority which is necessary in order for it to prepare for full educational operations beginning on July 1, 2019. The Unified District shall, between the date of its organizational meeting under 16 VSA §706j and June 30, 2019, develop school district policies, adopt curriculum, educational programs, assessment measures and reporting procedures in order to fulfill the Education Quality Standards (State Board Rule 2000), prepare for and negotiate contractual agreements, set the school calendar for Fiscal Year 2020, prepare and present the budget for Fiscal Year 2020, prepare for the Unified District Annual Meeting(s) and transact any other lawful business that comes before the Board, provided, however, that the exercise of such authority by the Unified District shall not be construed to limit or alter the authority and/or responsibilities of the School Districts of Dover, Marlboro, and Wardsboro.

The Unified District shall commence full educational operations on July 1, 2019.

Article 13 - Budget, elections, and public questions

The Unified District Board will develop a budget for the FY20 school year to be presented to the voters of the new district by Australian ballot on Town Meeting Day, March 5, 2019. The Unified District Board shall propose annual budgets in accordance with Title 16 VSA, Chapter 11. The annual budget vote shall be conducted by Australian ballot combining the total votes in the member towns pursuant to 17 VSA Chapter 55. The ballots shall be comingled.

Election of Unified District Board members shall be conducted by Australian ballot with each town electorate choosing the Board members from their town.

Article 14 - Forming School Districts Cease to Exist

On July 1, 2019, when the Unified District becomes fully operational and begins to provide educational services to students, the forming districts shall cease all educational operations and shall remain in existence for the sole purpose of

completing any outstanding business not given to the Unified District under these articles and state law. Such business shall be completed as soon as practicable, but in no event any later than December 31, 2019.

Article 15 - School continuity

No new school buildings are necessary to, or proposed for the formation of, the Unified District. The Unified District Board will assume ownership and operate existing school facilities commencing July 1, 2019. The Unified District recognizes the long term financial investments and community relationships that each town has with its school building(s). The Unified District will encourage appropriate use of the building by the students and community according to the policies and procedures of the Unified District as overseen by the building administrator.

No school closings are anticipated or proposed on July 1, 2019. No schools will be closed within its boundaries after the effective date of merger unless the electorate of the town in which the school is located consents to closure. Closing a school means the Unified Board will no longer use the facility in the provision of direct educational services to students.

Article 16 - School Attendance and Enrollment

The Board of School Directors shall develop policy and programs for offering intra-district choice to the families or guardians of students matriculating in grades for which the Unified District operates multiple buildings as soon as practicable, but no later than July 1, 2019. Choice may be limited only where necessary to the legitimate operational needs of the Unified District and any applicable legal requirements. Policies respecting choice shall consider issues including, but not limited to, transportation, socio-economic equity, proximity to the selected building, unity of siblings, and the capacities of receiving schools and sending schools.

Article 17 - Local participation in policy and budget development

The Unified District Board will take appropriate steps to include residents from all member towns in policy and budget development.

To ensure the local community's influence over the character and identity of each school, the Board may establish for each school, a building based "school advisory committee". The Board will appoint members representing parents and the community at large to each committee. The principal will serve as an ex-officio member. These school committees will meet regularly, under the Vermont Open Meeting Law, to advise the Unified District Board.

The Unified District Board will provide the public opportunities for participation in policy and budget development by practices including:

- Holding meetings in different member towns,
- Holding several budget information sessions,
- Sharing information on the board and school websites, and
- Making videos of board meetings available online.

Article 18 - Reconsideration by a district

A district voting to remain independent will have one year to reconsider and join the Unified District by voting in favor of joining no later than March 31, 2018, with admission granted in advance by the Unified District. For the purpose of compliance with 16 VSA §721, the Unified District consents to admission. Thereafter, admission will be determined by state statutes which require favorable votes by both the non-member district and voters of the Unified District.

Attachments

Attachment A School Program Offerings

Wardsboro	Marlboro	Dover
<p>Class groupings Students fall 2016 Pre K - 4 K- 5 1- 6 2- 9 3- 9 4- 7 5- 7 6- 5</p> <p>Classrooms - 4 multi-age</p> <p>Classroom teachers - 4 Title I - part time</p> <p>Paraprofessionals - 2</p> <p>Principal - part time (next yr teaching principal)</p>	<p>Students fall 2016</p> <p>K-11 1- 6 2- 4 3- 13 4- 9 5- 9 6- 8 7- 9 8- 10</p> <p>Classrooms - 1 FTE in Kindergarten; 5 FTE in multi-age 1st-8th grades</p> <p>Classroom teachers - 6 FTE Instructional Support Teacher (Title I) - 1 FTE Paraprofessionals - 1.5 classroom; 4.5 SpEd Principal - 1 FTE</p>	<p>Students fall 2016 Pre-K - 23 K - 8 1 - 8 2 - 11 3 - 12 4 - 17 5 - 12 6 - 11</p> <p>Classrooms - 8</p> <p>Classroom teachers - 6.5 Title I Interventionist - .67 FTE</p> <p>Paraprofessionals - .7 FTE</p> <p>Principal - 1 FTE full time</p>
<p>“Specials” & FTE Art - 1 day/wk</p> <p>Music - Instrumental 4-6</p> <p>PE - 2x week</p> <p>World Language - none</p> <p>Library & Technology - .2 FTE Other - Guidance class (30 min/class)</p>	<p>Art - Integrated into curriculum - .2 FTE Music - General .2 FTE Strings 1st-3rd grades (7 hrs/wk), Instrumental 4th-6th grades - .2 FTE</p> <p>PE - .2 FTE & Rhythms K-6 4 hr x wk</p> <p>World Language - Gr 1-8 2x wk .25 FTE Library & Technology - .9 FTE</p>	<p>Art - 1 day/wk</p> <p>Music - Instrumental grades 4-6 General Music - .3 FTE</p> <p>PE - 2 30 minute sessions /wk</p> <p>World Language - Gr PK-6, 2x wk Library - .5 FTE Technology - .4 FTE</p>
<p>Services Nurse - ½ day per week Guidance - 1 day per week</p>	<p>Nurse - 5 hrs/wk</p>	<p>Nurse - .05 FTE (roughly 2 hours/wk) Guidance - .5 FTE</p>

	Guidance - .4 FTE	
<p>Programs Focus - Building the instructional core in math & literacy. Positive Behavioral Interventions and Supports (PBIS). Science - NGSS</p> <p>Social-Emotional - PBIS Blue Ribbon School</p> <p>Parent involvement - School Club provides enrichment activities</p>	<p>Focus -Habits of mind and skills needed to be independent learners and critical thinkers using field research, independent learning, and integrated art, graduation portfolios</p> <p>Social-Emotional - 3 tier model for community and student responsibility; EST for both academic and social/emotional issues; TLC during staff meetings</p> <p>Parent involvement - Parents & Friends group does fundraising on a small scale and sponsors family activities</p> <p>Community involvement - Marlboro School Association</p>	<p>Focus - International Baccalaureate with reliance on teacher selected materials and teacher designed units. Emphasis on teacher professional development.</p> <p>Parent involvement - The Dover School club</p>
<p>Facilities & Equipment Technology - one-to-one chromebooks</p> <p>Gym - multi-purpose room Playground - yes</p> <p>Outdoor Classroom</p> <p>Library - yes Other Instructional spaces - none</p>	<p>Technology - one-to-one chromebooks 5-8, ipads used in K-2, Keyboarding Without Tears 3-8 until test out in Words per Minute</p> <p>Gym - separate building Playground - large area including soccer field, woods, and play structures</p> <p>Library - separate room Other Instructional spaces - limited</p>	<p>Technology - 1:1 chromebooks/windows laptops</p> <p>Gym - Cafagymatorium Playground - yes Baseball & Soccer field hiking/biking trails through surrounding woods Low ropes course planned for spring of 2017</p> <p>Library - yes, large, central Other Instructional spaces - Art room, music room, speech room, Title I room, IB room, Spanish/health room</p>
<p>Progress monitoring Assessments - Fountas & Pinnell Benchmark Assessment, PNOA, SBAC, MAPs, teacher designed Add TS Gold EST Team; Remediation and Interventions</p>	<p>Assessments - Fountas & Pinnell Benchmark Assessment, PNOA, SBAC, and teacher designed</p> <p>On-going - Realms of learning portfolio system and personalized learning</p>	<p>Assessments - DIBELS, Running Records, Spelling Inventory, PNOA, SBAC, MAPs, teacher designed, Sitton Spelling, Orton Gillingham, Wilson, TS Gold</p> <p>On-going - regular RTI team and teacher interventions</p>
<p>Pre-K PreK & K multi-age program</p>		<p>Three year olds - 3 half days x</p>

Full day 5 x week Prequalified private programs	Prequalified private programs	wk Four year olds - 5 half days x wk Prequalified private programs
Transportation West River Transportation	Own buses	Own buses
Food Service B&L meals contracted through Abbey Group	Marlboro currently operates its own food program, and has submitted an RFP to the AOE for review	School operated food program.
After School Program L'after Monday-Thursday	Monday-Thursday (L'After through WCSU)	Monday-Thursday, self operated and funded
Special Education through WCSU 15%	22% with Multi Tiered System of Support	Special Education, approximately 11%
Other Monthly Four Winds Big Brother/Big Sister Program Winter sports	Winter Sports Relationship with Marlboro College - Big Brother/Big Sister program; work-study students as classroom assistants 20 hrs/wk	Dover Free Library Food pantry Winter sports program,

Attachment B

Student Learning Opportunities

Below is a memo to the Act 46 Study Committee from their VSBA Consultant reporting on the impact of unification on student learning opportunities. The study committee considered this report during their deliberations.

To: Dover, Marlboro, and Wardsboro Act 46 Study Committee
 From: John Everitt
 Date: October 4, 2016

Re: Governance unification impact on student learning

During the last several weeks, I visited with the WCSU elementary school principals, curriculum

director, business manager, and superintendent about the implications of a governance change on student learning. Their comments, as well as my own observations and analysis, constitute my comments below.

While there were many specific ideas mentioned, the most overarching takeaway I had was that there exists simultaneously a level of cooperation and collaboration on many functions now led through the WCSU Central Office and separate school cultures with a focus on particular initiatives and with each town as the center of importance. Since the students go their separate ways for secondary school beyond either Grade 6 or Grade 8, there is no common target after the town school experiences.

Currently the three elementary schools each have a particular focus:

- Wardsboro - Providing quality instruction in the core disciplines of literacy and mathematics by developing teaching capacity through Professional Development.
- Marlboro - Developing habits of mind and skills needed to be independent learners and critical thinkers using field research, independent learning, and integrated art recorded in graduation portfolios
- Dover - Developing the International Baccalaureate with reliance on teacher selected materials, teacher designed units, and teacher professional development

A unified governance system would provide the structure or platform for collaborative and cooperative actions that would add strength, vitality, and sustainability to the existing school programs. It is not that most of these actions require a unified governance system, it is just that the current governance system presents many barriers that require substantial efforts to overcome.

- Each district acts with its own interests at the forefront which leads to difficult to sustain programs and duplication of efforts.
- Separate teacher and principal hiring, contracts, accountability, and evaluation make it difficult or impossible to move resources where they are needed for a particular effort or assignment.
- Separate accounting systems lock resources into smaller and separated units even when needs shift from month to month and year to year.

These and other barriers require a cumbersome process to respond to situations and needs. Resources are bounded by separate budgets and do not allow for the kind of agility in the system that would provide increased and faster responsiveness to ever-changing dynamics.

Another aspect of the existing governance system to be acknowledged is the quantity of resources required to maintain the boundaries. The duplication of administrative resources for separate accounting systems, separate policy development and enforcement, separate governance meetings, and separate state and federal reporting means that there is reduced administrative time for leadership and improvement in academic and co-curricular programming and for increasing the quality and efficiency of operations. A unified governance system would allow the chief educational leader and staff to spend increased time and focus on improvement

and innovation in student learning opportunities. They would have additional time to focus on some of the ideas listed in the next section. Acknowledging this missed opportunity is significant as the committee examines the benefit to students in a unified governance system.

The conversations I had suggest the following unification possibilities to enhance and sustain learning opportunities for students:

1. Develop and implement a system for evaluating the results of K-6 or K-8 instruction by working with families and receiving schools to understand the level of success of town school graduates.
2. Respect the culture and expertise of each school while recognizing the overall goal of providing a quality education to all children. Although transportation would become an issue, allowing elementary school choice would allow families to select the school programs best suited for the needs of their children.
3. Share knowledge and curriculum across schools to benefit students by increasing the expertise of teachers. This is already achieved partially through WCSU Grade Level Assessment Meetings and other SU wide investments in professional learning. The reservation with this benefit is the need to avoid overwhelming teachers who are already involved in curriculum and instructional initiatives.
 - a. Share resources among teachers and schools. For example, develop shared teaching units and kits of materials for the Next Generation Science Standards with processes to calibrate instruction and assessment and debriefing sessions to improve the units for the following year.
 - b. Develop a common and clear understanding of the expectations for mastery of the Common Core Standards - timing, instruction, assessment, and remediation.
 - c. Improve the standards based report card with all teachers trained in the meaning and assessment of each standard. Monitoring student progress would have comparable information to identify needs for professional development.
4. Take advantage of the flexibility of resource assignment in a unified system allowing the deployment of teachers and resources to meet student needs and changes in enrollment. One possibility would be a common teacher substitute system that would have a greater chance of recruiting and retaining a quality cadre of substitute teachers.
5. Focus leadership on educational goals and avoid the substantial duplication of efforts required in existing separate governance structures. For example, a unified teacher contract would allow administrators to develop a standard set of procedures thus spending less time applying different rules in different schools.
6. Meet the challenge of developing and strengthening relationships among administrators, citizens, and board members in a new governance structure.
7. Increase coordination and efficiencies. Examples include building maintenance and improvement, payroll and bookkeeping, paperwork related to food service operations, and professional development focused on new teachers.

From what I have seen and heard about the current educational environment in your three towns, I suggest you review the statement below as a conclusion about the impact of a governance change on student learning.

The major intent of Act 46 is to “move the State towards sustainable models of education governance.” The current model of governance for Wardsboro, Marlboro, and Dover may be adequate for the present, but with the changing demographics, the increasing focus on students meeting the Educational Quality Standards, and satisfying the citizens’ determination of value for cost, it is not well suited to meet these demands into the future. A more unified governance model, eliminating the barriers of separate governance structures, is more likely to be in a position to build on the strengths and connections of the present in order to meet challenges in a way that provides increasing opportunities for student learning.

Attachment C Financial Analysis

Act 46 Study Committee - Financial Data and Analysis

Dover, Marlboro, and Wardsboro - 10/17/2016

Basic Financial Information (Pre CLA) - 2016-17

Current	Wardsboro	Marlboro	Dover
Total Spending Per K-6 Pupil	\$16,753	\$17,945	\$16,037
Equalized Pupils K-12	123	129	165
Education Fund Spending Per Pupil	\$15,455	\$16,795	\$15,257
Current Homestead Tax Rate	\$1.59	\$1.73	\$1.57

A Look at the Impact of Existing State Supports - This chart shows the State Small Schools Grant for 2016-17 as well as the protection for rapid drops in enrollment (Phantom Students). If these supports, now due for reduction or elimination for non-unified districts, were not in place for the current year, all three of the towns would have an increase in the Homestead Tax Rate.

Pre CLA Tax Rates for 2016-17 if State Supports Were Removed

Supports	Wardsboro	Marlboro	Dover
Small School Grant	\$83,595	\$116,622	\$61,111
Phantom Students	6.88	0.88	0
Revised Spending per Pupil	\$16,988	\$17,702	\$15,627
Excess Spending Penalty	\$12,071	\$15,304	\$0
Homestead Tax Rate without Supports	\$1.87	\$1.85	\$1.61
Current Homestead Tax Rate	\$1.59	\$1.73	\$1.57
Change with supports removed	\$0.28	\$0.12	\$0.04

Analysis - This chart combines all the towns' equalized pupils and education fund spending into one budget. Immediate savings are removed and first year unification incentives are added. Unification incentives include continuation of small schools grants, a level of protection for drops in enrollment, and a tax rate incentive.

Pre CLA Tax Rates for 2016-17 if Districts Were Unified

Unified System	
Equalized Pupils	417
Education Fund Spending in Budgets	\$6,553,398
Less Immediate Savings	
<i>Two Audits</i>	-\$14,000
<i>Accounting Software</i>	-\$2,400
<i>Board expenses</i>	-\$23,001
Plus Excess Spending	\$0
Revised Education Fund Spending	\$6,513,997
Unified Homestead Tax Rate	\$1.61
Unified Homestead Tax Rate with 8¢ Incentive	\$1.53

\$27,376 Paid in current year.

The chart below shows the homestead tax rate impact of unification if the 2016-17 budget were for a single school district instead of the existing three towns' schools.

Comparison of Current vs. Unified Pre CLA Tax Rates for 2016-17

Unified Governance System	Wardsboro	Marlboro	Dover
Current PK-12 Homestead Tax Rate	\$1.59	\$1.73	\$1.57
Change in Unified District (With incentive)	-\$0.06	-\$0.20	-\$0.04



**Dover, Marlboro, and Wardsboro Act 46 Study Committee
Financial Data and Analysis**

Dover, Marlboro, Wardsboro - 10/24/2016

As the study committee reviewed the program opportunities for students in each of the schools, they recognized that the impact of special education can distort the spending effort in a budget. A small number of students with more intense needs and services in a school with low enrollment can inflate the per pupil spending so that using per pupil spending as a comparison for program opportunities does not provide a clear picture.

In order to make a better financial comparison of the school budgets as a proxy for student learning opportunities, the committee calculated a per pupil spending using both the total

spending of the school and the total spending of the school less the spending for special education. Since the comparison was about opportunities for students instead of translating budgets into tax rates, the 2016 Fall enrollment numbers of students was used to calculate the per pupil amounts instead of the state equalized number of pupils.

In addition, the comparison used total spending and did not factor in any grants, other revenues, or state protections for declining enrollment used in calculating tax rates.

From the analysis, the committee saw that two schools were very close to the same and one school, with the largest enrollment, was lower than the others.

The chart below shows the calculated per pupil spending as described above.

Comparison of 2016-17 Spending With and Without Special Education Costs

Current PK-6 or PK-8	Dover	Marlboro	Wardsboro
Fall Enrolled Pupils	92	79	52
TOTAL Spending	\$3,199,383	\$2,734,921	\$2,273,575
Secondary Expenses	\$1,368,185	\$729,309	\$972,950
PK-12 Special Education Spending	\$265,810	\$544,604	\$358,509
Spending Per Pupil WITH Special Education	\$19,904	\$25,387	\$25,012
Spending Per Pupil WITHOUT Special Education	\$17,015	\$18,494	\$18,118