

TOWN SCHOOL DISTRICT WARNING

The legal voters of the Town School District of Brownington, Vermont are hereby notified and warned to meet at the Brownington Central School in Brownington Center in the Town of Brownington, Vermont on Tuesday, March 6, 2018 at one o'clock in the afternoon to transact the following business, namely:

1. To elect a Moderator
2. To hear and act upon the reports of the district officers
3. To elect the following officers as provided by statute
 - a) A school director for a term of three years (vice Jeremy Haney)
 - b) A school director for the Lake Region Union High School District for a three year term (vice Pat Davis)
4. To see if the District will vote to authorize the Board of Directors to borrow money to pay indebtedness and current expenses of the District.
5. To see what annual salaries the electorate shall authorize in payment of the School Directors
6. To see if the voters will authorize an appropriation of Ten Thousand Dollars (\$10,000) to the Capital Reserve Fund established by vote at the 2007 Annual Meeting pursuant to provision 24 V.S.A. Section 2804; such funds to be used to reduce bond payments in the operating budget, repair, replacement and/or upgrading the structural components or operating systems of the Brownington Central School.
7. Shall the voters of the school district approve the school board to expense \$ 1,605,259 which is the amount the school board has determined necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$ 12,589 per equalized pupil. This projected spending per equalized pupil is 4.32 % higher than spending for the current year.
8. Discussion of other non-binding business.
9. To adjourn.

Dated at Brownington, Vermont, this 4th day of January, 2018





BROWNINGTON SCHOOL DIRECTORS

I hereby certify the above warning was duly recorded in the records of the Brownington Town School District previous to the posting and publication thereof.



BROWNINGTON TOWN SCHOOL DISTRICT CLERK

Brownington School District

BUDGET REVENUES

Account Number / Description	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01 GENERAL FUND						
01-00-00-0000-4000-1110/3110 ED SPENDING (TAXES/STATE AID)	\$1,252,537	\$1,252,538	\$1,347,928	\$1,347,928	\$1,455,893	
01-00-00-0000-4000-3110 ED SPENDING-HEALTH CARE RECAPTURE	\$0	\$0	\$0	(\$18,846)	(\$10,148)	
01-00-00-0000-4000-1199 PRIOR YEAR SURPLUS	\$63,980	\$130,319	\$125,614	\$141,233	(\$15,439)	
01-00-00-0000-4000-1300 TUITION	\$29,595	\$31,751	\$20,100	\$10,050	\$21,000	
01-00-00-0000-4000-1500 EARNINGS ON INVESTMENTS	\$9,000	\$10,472	\$10,000	\$10,500	\$10,500	
01-00-00-0000-4000-1900 MISCELLANEOUS	\$0	\$706	\$0	\$0	\$0	
01-00-00-0000-4000-1910 REFUNDS	\$0	\$100	\$0	\$0	\$0	
01-00-00-0000-4000-1921 DONATIONS	\$0	\$125	\$0	\$0	\$0	
01-00-00-0000-4000-1981 INSURANCE REIMBURSEMENT	\$0	\$1,605	\$0	\$0	\$0	
01-00-00-0000-4000-2785 SWP SUB GRANT	\$49,668	\$54,132	\$50,897	\$41,017	\$41,017	
01-00-00-0000-4000-3145 SMALL SCHOOLS GRANT	\$105,043	\$103,238	\$103,238	\$98,436	\$98,436	
01-00-00-0000-4000-3150 STATE AID TRANSPORTATION	\$38,846	\$39,935	\$39,935	\$40,035	\$0	
01-00-00-0000-4000-3152 STATE AID TRANSP.-EXTRAORDINARY	\$0	\$0	\$0	\$0	\$0	
01-00-00-0000-4000-3201 MAINSTREAM GRANT	\$41,880	\$39,968	\$0	\$0	\$0	
01-00-00-0000-4000-3202 SPECIAL EDUCATION REIMB	\$110,978	\$149,198	\$0	\$0	\$0	
01-00-00-0000-4000-3204 EARLY ESSENTIAL EDUCATION	\$12,373	\$12,834	\$0	\$0	\$0	
01-00-00-0000-4000-5903 E-RATE REIMBURSEMENT	\$4,000	\$4,484	\$4,000	\$6,000	\$4,000	
TOTAL 01 GENERAL FUND	\$1,717,900	\$1,831,406	\$1,701,712	\$1,676,353	\$1,605,259	-5.67%

Brownington School District BUDGET EXPENDITURES

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01 GENERAL FUND						
1100 GENERAL INSTRUCTION						
01-00-00-1100-5110-0000 SALARIES	\$441,753	\$433,951	\$441,478	\$439,844	\$416,153	Reduced 1 FTE
01-00-00-1100-5111-0000 SUPPORT STAFF SALARIES	\$0	\$0	\$18,057	\$27,146	\$28,232	
01-00-00-1100-5120-0000 SUBSTITUTES	\$8,500	\$12,987	\$11,500	\$11,500	\$11,500	
01-00-00-1100-5210-0000 HEALTH INSURANCE	\$122,991	\$92,017	\$95,327	\$102,630	\$97,189	
01-00-00-1100-5220-0000 FICA	\$34,444	\$32,903	\$36,034	\$36,604	\$34,875	
01-00-00-1100-5232-0000 TRE OP EB	\$0	\$2,710	\$2,710	\$2,710	\$2,710	
01-00-00-1100-5240-0000 MRE	\$0	\$0	\$0	\$1,086	\$1,129	
01-00-00-1100-5250-0000 WORKERS' COMPENSATION	\$3,602	\$3,914	\$4,569	\$4,928	\$4,696	
01-00-00-1100-5260-0000 UNEMPLOYMENT	\$2,517	\$1,623	\$1,400	\$768	\$704	
01-00-00-1100-5270-0000 TUITION	\$8,500	\$8,688	\$8,500	\$8,500	\$8,500	
01-00-00-1100-5280-0000 DENTAL INSURANCE	\$2,696	\$2,273	\$2,420	\$2,087	\$2,170	
01-00-00-1100-5290-0000 CONFERENCES	\$2,000	\$3,183	\$2,000	\$2,000	\$2,000	
01-00-00-1100-5291-0000 DISABILITY INSURANCE	\$1,325	\$1,246	\$1,412	\$1,308	\$1,244	
01-00-00-1100-5292-0000 SECTION 125 PLAN/HRA	\$0	\$0	\$0	\$216	\$360	
01-00-00-1100-5320-0000 MUSIC ASSESSMENT	\$21,368	\$21,368	\$22,757	\$22,757	\$23,240	
01-00-00-1100-5322-0000 TECH SUPPORT	\$27,911	\$27,911	\$28,609	\$28,609	\$29,322	
01-00-00-1100-5330-0000 PROFESSIONAL SERVICES	\$7,500	\$10,984	\$5,670	\$5,670	\$5,670	
01-00-00-1100-5332-0000 EARLY EDUCATION SUPPORT (COFEC)	\$17,963	\$17,963	\$17,955	\$17,955	\$23,897	
01-00-00-1100-5390-0000 SERVICES (504)	\$2,500	\$10,418	\$2,500	\$2,000	\$2,000	
01-00-00-1100-5430-0000 REPAIRS/MAINTENANCE	\$1,800	\$2,717	\$2,000	\$2,000	\$2,000	
01-00-00-1100-5580-0000 TRAVEL EXPENSES	\$100	\$0	\$100	\$100	\$100	
01-00-00-1100-5610-0000 SUPPLIES	\$8,500	\$6,607	\$8,500	\$8,500	\$7,500	
01-00-00-1100-5640-0000 BOOKS/PERIODICALS	\$5,000	\$4,958	\$5,000	\$3,500	\$3,500	
01-00-00-1100-5670-0000 SOFTWARE	\$3,044	\$6,379	\$2,231	\$2,321	\$2,321	
01-00-00-1100-5730-0000 EQUIPMENT	\$3,335	\$2,154	\$3,335	\$2,500	\$2,500	
01-00-00-1100-5734-0000 COMPUTER EQUIPMENT	\$5,500	\$14,237	\$5,500	\$5,500	\$5,500	
01-00-00-1100-5810-0000 DUES/FEES	\$365	\$1,228	\$365	\$365	\$365	
TOTAL 1100 GENERAL INSTRUCTION	\$733,214	\$722,419	\$729,929	\$743,103	\$719,378	-1.45%
1150 SWP						
01-00-00-1150-5110-2785 SALARIES (SWP)	\$40,459	\$40,459	\$41,911	\$32,500	\$32,500	
01-00-00-1150-5220-2785 FICA	\$3,095	\$3,095	\$3,206	\$3,206	\$3,206	
01-00-00-1150-5241-2785 TRE ON BEHALF	\$5,195	\$4,689	\$4,857	\$2,500	\$2,500	
01-00-00-1150-5250-2785 WORKERS' COMPENSATION	\$324	\$347	\$407	\$33	\$33	
01-00-00-1150-5260-2785 UNEMPLOYMENT	\$182	\$128	\$128	\$128	\$128	
01-00-00-1150-5270-2785 TUITION	\$0	\$4,780	\$0	\$0	\$0	
01-00-00-1150-5280-2785 DENTAL INSURANCE	\$292	\$262	\$262	\$0	\$0	
01-00-00-1150-5291-2785 DISABILITY INSURANCE	\$121	\$121	\$125	\$0	\$0	
01-00-00-1150-2591-2785 SUPPLIES	\$0	\$0	\$0	\$2,650	\$2,650	
01-00-00-1150-5640-2785 BOOKS/PERIODICALS	\$0	\$250	\$0	\$0	\$0	
TOTAL 1150 SWP	\$49,668	\$54,131	\$50,896	\$41,017	\$41,017	-19.41%
1200 SPECIAL EDUCATION						
01-00-00-1200-5324-0000 SPECIAL ED ASSESSMENT	\$291,755	\$291,755	\$213,264	\$213,264	\$176,736	
TOTAL 1200 SPECIAL EDUCATION	\$291,755	\$291,755	\$213,264	\$213,264	\$176,736	-17.13%
1211 PREK SPECIAL EDUCATION						
01-00-00-1211-5331-0000 PREK/EEE ASSESSMENT	\$42,057	\$42,057	\$56,505	\$56,505	\$87,325	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
TOTAL 1211 PREK SPECIAL EDUCATION	\$42,057	\$42,057	\$56,505	\$56,505	\$87,325	54.54%
1410 CO-CURRICULAR						
01-00-00-1410-5110-0000 SALARY (CO-CURRICULAR)	\$4,000	\$1,155	\$4,000	\$4,000	\$4,000	
01-00-00-1410-5220-0000 SOCIAL SECURITY	\$306	\$88	\$300	\$306	\$306	
01-00-00-1410-5250-0000 WORKERS' COMPENSATION	\$0	\$11	\$39	\$41	\$41	
01-00-00-1410-5330-0000 PURCHASED SERVICES	\$0	\$246	\$0	\$0	\$0	
01-00-00-1410-5341-0000 OFFICIALS	\$750	\$175	\$750	\$750	\$750	
01-00-00-1410-5610-0000 SUPPLIES	\$0	\$203	\$0	\$0	\$0	
TOTAL 1410 CO-CURRICULAR	\$5,056	\$1,878	\$5,089	\$5,097	\$5,097	0.16%
2120 GUIDANCE						
01-00-00-2120-5110-0000 SALARIES	\$8,304	\$22,321	\$26,346	\$29,659	\$18,346	Reduced by .20 FTE
01-00-00-2120-5120-0000 GUIDANCE SUBS	\$500	\$0	\$500	\$500	\$500	
01-00-00-2120-5220-0000 SOCIAL SECURITY	\$674	\$1,708	\$2,054	\$2,307	\$1,442	
01-00-00-2120-5250-0000 WORKERS' COMPENSATION	\$70	\$189	\$256	\$311	\$194	
01-00-00-2120-5260-0000 UNEMPLOYMENT	\$182	\$146	\$29	\$128	\$64	
01-00-00-2120-5280-0000 DENTAL INSURANCE	\$71	\$0	\$0	\$119	\$124	
01-00-00-2120-5291-0000 DISABILITY INSURANCE	\$25	\$38	\$79	\$83	\$51	
TOTAL 2120 GUIDANCE	\$9,826	\$24,402	\$29,264	\$33,107	\$20,721	-29.19%
2130 NURSE						
01-00-00-2130-5110-0000 SALARIES (NURSE)	\$31,883	\$31,883	\$32,873	\$32,831	\$33,790	
01-00-00-2130-5120-0000 SUBSTITUTES	\$500	\$200	\$500	\$500	\$500	
01-00-00-2130-5210-0000 HEALTH INS.	\$8,391	\$4,605	\$4,605	\$4,844	\$4,827	
01-00-00-2130-5220-0000 SOCIAL SECURITY	\$2,477	\$2,084	\$2,553	\$2,550	\$2,250	
01-00-00-2130-5250-0000 WORKERS' COMPENSATION	\$259	\$276	\$324	\$343	\$353	
01-00-00-2130-5260-0000 UNEMPLOYMENT	\$182	\$146	\$86	\$64	\$64	
01-00-00-2130-5280-0000 DENTAL INSURANCE	\$199	\$179	\$179	\$179	\$186	
01-00-00-2130-5291-0000 DISABILITY INSURANCE	\$96	\$96	\$99	\$92	\$95	
01-00-00-2130-5292-0000 SECTION 125 PLAN/HRA	\$0	\$0	\$0	\$18	\$36	
01-00-00-2130-5331-0000 NURSE ASSESSMENT	\$476	\$476	\$50	(\$296)	(\$259)	
01-00-00-2130-5610-0000 SUPPLIES	\$500	\$522	\$500	\$500	\$500	
01-00-00-2130-5670-0000 SOFTWARE	\$332	\$269	\$332	\$323	\$332	
TOTAL 2130 NURSE	\$45,295	\$40,736	\$42,101	\$41,948	\$42,674	1.36%
2210 IMPROVEMENT OF INSTRUCTION						
01-00-00-2210-5331-0000 CURRICULUM/MENTORING ASSESSMENT	\$0	\$0	\$8,701	\$8,701	\$10,664	
TOTAL 2210 IMPROVEMENT OF INSTRUCTION	\$0	\$0	\$8,701	\$8,701	\$10,664	22.56%
2220 EDUCATION MEDIA						
01-00-00-2220-5610-0000 SUPPLIES	\$500	\$245	\$500	\$250	\$250	
01-00-00-2220-5331-0000 ED MEDIA ASSESSMENT	\$0	\$0	\$0	\$0	\$0	
01-00-00-2220-5640-0000 BOOKS/PERIODICALS	\$1,000	\$546	\$1,000	\$750	\$750	
TOTAL 2220 EDUCATION MEDIA	\$1,500	\$791	\$1,500	\$1,000	\$1,000	-33.33%
2310 BOARD						
01-00-00-2310-5110-0000 BOARD SALARIES	\$3,500	\$3,071	\$3,700	\$3,700	\$3,700	
01-00-00-2310-5220-0000 SOCIAL SECURITY	\$268	\$235	\$283	\$268	\$268	
01-00-00-2310-5290-0000 CONFERENCES	\$25	\$140	\$25	\$50	\$50	
01-00-00-2310-5331-0000 AUDIT ASSESSMENT	\$5,500	\$6,825	\$5,000	\$5,000	\$5,000	
01-00-00-2310-5360-0000 LEGAL SERVICES	\$1,000	\$57	\$1,000	\$750	\$750	
01-00-00-2310-5520-0000 LIABILITY INS	\$1,155	\$1,067	\$1,110	\$1,120	\$1,165	
01-00-00-2310-5530-0000 COMMUNICATIONS	\$300	\$0	\$600	\$300	\$300	
01-00-00-2310-5540-0000 ADVERTISING	\$1,000	\$533	\$1,000	\$500	\$500	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2310-5610-0000 SUPPLIES	\$500	\$0	\$500	\$300	\$300	
01-00-00-2310-5640-0000 BOOKS/PERIODICALS	\$100	\$55	\$100	\$100	\$100	
01-00-00-2310-5810-0000 DUES/FEES	\$1,037	\$1,054	\$1,097	\$870	\$905	
TOTAL 2310 BOARD	\$14,385	\$13,037	\$14,415	\$12,958	\$13,038	-9.55%
2321 CENTRAL OFFICE ASSESSMENT						
01-00-00-2321-5331-0000 CENTRAL OFFICE ASSESSMENT	\$51,608	\$51,608	\$67,454	\$67,454	\$59,269	
TOTAL 2321 CENTRAL OFFICE ASSESSMENT	\$51,608	\$51,608	\$67,454	\$67,454	\$59,269	-12.13%
2410 PRINCIPAL'S OFFICE						
01-00-00-2410-5110-0000 PRINCIPAL'S SALARIES	\$70,000	\$73,000	\$75,920	\$75,920	\$78,957	
01-00-00-2410-5111-0000 SECRETARY SALARIES	\$29,808	\$29,808	\$30,799	\$30,800	\$32,032	
01-00-00-2410-5120-0000 SUBSTITUTES	\$3,600	\$800	\$3,600	\$2,000	\$1,000	
01-00-00-2410-5210-0000 GR. HEALTH INS.	\$37,981	\$45,985	\$44,015	\$42,663	\$42,712	
01-00-00-2410-5220-0000 SOCIAL SECURITY	\$7,911	\$7,501	\$8,439	\$8,317	\$8,567	
01-00-00-2410-5240-0000 MRE	\$1,192	\$1,192	\$1,232	\$1,232	\$1,281	
01-00-00-2410-5250-0000 WORKERS' COMPENSATION	\$827	\$972	\$1,070	\$1,120	\$1,153	
01-00-00-2410-5260-0000 UNEMPLOYMENT	\$390	\$292	\$288	\$128	\$128	
01-00-00-2410-5270-0000 TUITION	\$1,600	\$0	\$1,600	\$0	\$800	
01-00-00-2410-5280-0000 DENTAL INSURANCE	\$664	\$596	\$596	\$596	\$620	
01-00-00-2410-5290-0000 CONFERENCE	\$25	\$554	\$25	\$803	\$850	
01-00-00-2410-5291-0000 DISABILITY INSURANCE	\$299	\$308	\$331	\$299	\$311	
01-00-00-2410-5292-0000 SECTION 125 PLAN/HRA/HSA	\$0	\$72	\$0	\$54	\$36	
01-00-00-2410-5530-0000 COMMUNICATIONS	\$12,500	\$9,278	\$12,500	\$11,000	\$11,000	
01-00-00-2410-5531-0000 POSTAGE	\$400	\$414	\$400	\$400	\$400	
01-00-00-2410-5580-0000 TRAVEL EXPENSES	\$500	\$321	\$500	\$500	\$500	
01-00-00-2410-5610-0000 SUPPLIES	\$800	\$793	\$800	\$800	\$800	
01-00-00-2410-5640-0000 BOOKS/PERIODICALS	\$100	\$55	\$100	\$100	\$100	
01-00-00-2410-5810-0000 DUES/FEES	\$605	\$615	\$615	\$615	\$615	
TOTAL 2410 PRINCIPAL'S OFFICE	\$169,202	\$172,556	\$182,830	\$177,347	\$181,862	-0.53%
2520 FISCAL SERVICES						
01-00-00-2520-5810-0000 DUES/FEES	\$0	\$295	\$324	\$336	\$336	
01-00-00-2520-5830-0000 SHORT TERM INTEREST	\$9,200	\$8,192	\$9,000	\$8,616	\$9,000	
TOTAL 2520 FISCAL SERVICES	\$9,200	\$8,487	\$9,324	\$8,952	\$9,336	0.13%
2600 MAINTENANCE						
01-00-00-2600-5110-0000 CUSTODIAN'S SALARY	\$37,584	\$37,584	\$38,875	\$38,875	\$40,430	
01-00-00-2600-5210-0000 HEALTH INSURANCE	\$15,090	\$15,086	\$15,086	\$14,565	\$13,588	
01-00-00-2600-5220-0000 SOCIAL SECURITY	\$4,030	\$2,672	\$2,974	\$2,974	\$3,093	
01-00-00-2600-5240-0000 MRE	\$1,503	\$1,503	\$463	\$1,555	\$1,617	
01-00-00-2600-5250-0000 WORKERS' COMPENSATION	\$301	\$365	\$377	\$400	\$416	
01-00-00-2600-5260-0000 UNEMPLOYMENT	\$189	\$146	\$144	\$64	\$64	
01-00-00-2600-5280-0000 DENTAL	\$332	\$298	\$298	\$298	\$310	
01-00-00-2600-5290-0000 STAFF CONFERENCE	\$0	\$30	\$100	\$100	\$100	
01-00-00-2600-5291-0000 DISABILITY INSURANCE	\$113	\$113	\$116	\$109	\$113	
01-00-00-2410-5292-0000 SECTION 125 PLAN/HRA	\$0	\$0	\$0	\$36	\$36	
01-00-00-2600-5343-0000 SECURITY	\$50	\$27	\$50	\$50	\$50	
01-00-00-2600-5411-0000 WATER/SEWAGE	\$2,000	\$1,628	\$2,000	\$1,883	\$1,883	
01-00-00-2600-5421-0000 DISPOSAL SERVICE	\$2,000	\$3,182	\$3,000	\$3,200	\$3,200	
01-00-00-2600-5422-0000 SNOW REMOVAL	\$3,500	\$950	\$3,500	\$2,500	\$2,500	
01-00-00-2600-5424-0000 CARE OF GROUNDS	\$2,500	\$1,147	\$2,500	\$2,500	\$2,500	
01-00-00-2600-5430-0000 REPAIRS/MAINTENANCE	\$8,000	\$5,329	\$8,000	\$8,000	\$8,000	
01-00-00-2600-5520-0000 PROPERTY INSURANCE	\$4,421	\$4,001	\$4,161	\$3,883	\$4,038	
01-00-00-2600-5580-0000 TRAVEL EXPENSES	\$250	\$193	\$250	\$250	\$250	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2600-5610-0000 SUPPLIES	\$4,300	\$4,840	\$4,300	\$5,000	\$5,000	
01-00-00-2600-5622-0000 ELECTRICITY	\$5,000	\$5,440	\$5,000	\$5,500	\$5,500	
01-00-00-2600-5624-0000 FUEL OIL	\$18,000	\$13,364	\$18,000	\$16,000	\$16,000	
01-00-00-2600-5730-0000 EQUIPMENT	\$0	\$0	\$0	\$625	\$625	
01-00-00-2600-5810-0000 DUES/FEES	\$0	\$511	\$200	\$509	\$509	
TOTAL 2600 MAINTENANCE	\$109,163	\$98,409	\$109,394	\$108,876	\$109,823	0.39%
2710 BUS CONTRACT						
01-00-00-2710-5331-0000 TRANSPORTATION ASSESSMENT	\$92,734	\$90,955	\$92,957	\$92,957	\$54,800	
TOTAL 2710 BUS CONTRACT	\$92,734	\$90,955	\$92,957	\$92,957	\$54,800	-41.05%
2711 RES. TRANSPORTATION						
01-00-00-2711-5519-0000 RES. TRANSPORTATION	\$0	\$1,509	\$0	\$0	\$0	
TOTAL 2711 RES. TRANSPORTATION	\$0	\$1,509	\$0	\$0	\$0	#DIV/0!
2720 CO-CURRICULAR TRANSPORTATION						
01-00-00-2720-5519-0000 CO-CURRICULAR TRANSPORTATION	\$0	\$267	\$0	\$164	\$500	
TOTAL 2720 CO-CURRICULAR TRANSPORTATION	\$0	\$267	\$0	\$164	\$500	#DIV/0!
2790 TRANSPORTATION						
01-00-00-2790-5513-0000 TRANSPORTATION (FIELD TRIPS)	\$0	\$176	\$0	\$200	\$200	
TOTAL 2790 TRANSPORTATION	\$0	\$176	\$0	\$200	\$200	#DIV/0!
3100 SCHOOL LUNCH SUPPORT						
01-00-00-3100-5340-0000 SCHOOL LUNCH SUPPORT	\$18,237	\$0	\$13,089	\$4,142	\$6,819	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$18,237	\$0	\$13,089	\$4,142	\$6,819	-47.91%
5100 DEBT SERVICE						
01-00-00-5100-5830-0000 INTEREST	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	
01-00-00-5100-5910-0000 PRINCIPAL	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	
TOTAL 5100 DEBT SERVICE	\$65,000	\$65,000	\$65,000	\$65,000	\$65,000	0.00%
9999 CAPITAL RESERVE						
01-00-00-9999-5999-0000 CAPITAL RESERVE	\$10,000	\$10,000	\$10,000	\$10,000	\$0	
TOTAL 9999 CAPITAL RESERVE	\$10,000	\$10,000	\$10,000	\$10,000	\$0	-100.00%
TOTAL 01 GENERAL FUND	\$1,717,900	\$1,690,173	\$1,701,712	\$1,691,793	\$1,605,259	-5.67%
				Capital Reserve	\$10,000	
					\$1,615,258.90	-5.08%

*Transp. Assess. reduced to offset the state send transportation aid revenue to SU in FY19

Brownington School District

FOOD SERVICE BUDGET

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18-	Proposed 2018-19	
05 SCHOOL LUNCH						
05-00-00-0000-4000-1199 PRIOR YEAR SURPLUS	\$0		\$0	\$2,378	\$0	
05-00-00-0000-4000-1610 STUDENT SALES	\$0	(\$8)	\$0	\$0	\$0	
05-00-00-0000-4000-1620 ADULT SALES & AL A CARTE	\$6,400	\$3,983	\$4,075	\$4,000	\$4,000	
05-00-00-0000-4000-1900 MISCELLANOUS REVENUES/REBATES	\$0	\$2,450	\$2,200	\$2,450	\$2,450	
05-00-00-0000-4000-2430 STATE REIMBURSEMENT SUB GRANT	\$750	\$736	\$750	\$750	\$750	
05-00-00-0000-4000-2432 SCHOOL BREAKFAST PROGRAM SUB GRANT	\$400	\$406	\$375	\$400	\$400	
05-00-00-0000-4000-2433 ADDITIONAL BREAKFAST REIM. SUB GRANT	\$0	\$0	\$0	\$0	\$0	
05-00-00-0000-4000-2460 FEDERAL LUNCH REIM. SUB GRANT	\$45,250	\$50,727	\$46,950	\$50,700	\$50,700	
05-00-00-0000-4000-2462 FEDERAL BREAKFAST SUB GRANT	\$23,500	\$23,390	\$24,225	\$24,000	\$24,000	
05-00-00-0000-4000-3290 OTHER STATE GRANT	\$0	\$0	\$0	\$0	\$0	
05-00-00-0000-4000-4456 COMMODITIES	\$0	\$0	\$0	\$0	\$0	
05-00-00-0000-4000-5290 FOOD SERVICE SUPPORT	\$18,237	\$0	\$13,090	\$4,142	\$6,819	
TOTAL 05 SCHOOL LUNCH	\$94,537	\$81,683	\$91,665	\$88,820	\$89,119	-2.78%
	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18-	Proposed 2018-19	
3100 SCHOOL LUNCH SUPPORT						
05-00-00-3100-5110-0000 FOOD SERVICE SALARIES	\$24,857	\$22,849	\$24,377	\$26,582	\$27,645	
05-00-00-3100-5120-0000 SUBSTITUTE SALARIES	\$650	\$1,593	\$650	\$1,000	\$1,000	
05-00-00-3100-5210-0000 GR. HEALTH INS.	\$20,228	\$17,469	\$20,223	\$14,565	\$13,588	
05-00-00-3100-5220-0000 SOCIAL SECURITY	\$1,951	\$1,626	\$1,915	\$2,110	\$2,191	
05-00-00-3100-5240-0000 MRE	\$994	\$860	\$975	\$893	\$893	
05-00-00-3100-5250-0000 WORKERS' COMPENSATION	\$204	\$230	\$243	\$284	\$295	
05-00-00-3100-5260-0000 UNEMPLOYMENT	\$195	\$146	\$180	\$135	\$135	
05-00-00-3100-5280-0000 DENTAL INSURANCE	\$332	\$298	\$298	\$298	\$310	
05-00-00-3100-5291-0000 DISABILITY INSURANCE	\$77	\$64	\$75	\$74	\$77	
05-00-00-3100-5331-0000 ASSESSEMENT	\$0	\$0	\$2,980	\$2,980	\$2,835	
05-00-00-3100-5430-0000 REPAIRS/MAINTENANCE	\$350	\$201	\$350	\$500	\$500	
05-00-00-3100-5580-0000 TRAVEL EXPENSES	\$600	\$0	\$400	\$400	\$400	
05-00-00-3100-5610-0000 SUPPLIES	\$2,900	\$2,254	\$2,500	\$2,500	\$2,500	
05-00-00-3100-5623-0000 PROPANE GAS	\$2,100	\$1,545	\$2,000	\$2,000	\$2,000	
05-00-00-3100-5630-0000 FOOD SUPPLIES	\$38,800	\$29,351	\$34,000	\$33,500	\$33,500	
05-00-00-3100-5670-0000 SOFTWARE	\$299	\$299	\$299	\$299	\$299	
05-00-00-3100-5730-0000 EQUIPMENT	\$0	\$100	\$0	\$500	\$750	
05-00-00-3100-5810-0000 DUES/FEES	\$0	\$420	\$200	\$200	\$200	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$94,537	\$79,305	\$91,665	\$88,820	\$89,119	-2.78%

Brownington Staff and Salaries 2017-2018

		<u>FTE</u>	<u>SALARY</u>
Larry Fliegelman Lesley College, M	Principal	1.00	\$ 75,920.00
Lauren Baker Lyndon State College, B	Kindergarten	1.00	\$ 38,676.00
Alison Desjardins Lyndon State College, B	Grade 1	1.00	\$ 37,442.00
Jennifer Ullrich Lyndon State College, B+15	Grade 2	1.00	\$ 53,725.00
Melissa Hall Johnson State College, B	Grade 3	1.00	\$ 38,676.00
Michelle Bonneau Lyndon State College, M	Grades 4/5 Humanities	1.00	\$ 46,803.00
Jennifer Riendeau Lyndon State College, M	Grades 4/5 Math & Science	1.00	\$ 45,569.00
Jennifer Lund Southern New Hampshire University, M	Grades 6/7/8 Humanities	1.00	\$ 49,271.00
Joann Martin University of Vermont, M	Grade 6/8 Math & 6/7/8 Science	1.00	\$ 50,505.00
Ellie Primeau Lyndon State College, M+15	Interventionist	1.00	\$ 51,980.00
Lynn Berry The College of New Jersey, M+30	Guidance	0.20	\$ 12,912.20
Johanna Petrycki Plymouth State University, M	Guidance	0.40	\$ 16,746.80
Joanne George, RN Norwich University, B	School Nurse	0.60	\$ 32,830.80
Marcel Poulin Central Connecticut State Univ, B+15	Physical Education	0.40	\$ 17,047.60
Karen Devereux* University of Vermont, M+30	Special Educator	1.00	\$ 53,966.00
Anne Stern* Southern New Hampshire U., M	Special Educator	1.00	\$ 59,143.00
Amy Newton* Castleton State College, B	Music	0.10	\$ 8,668.84
Michelle Smyth Johnson State College, M+15	Art	0.20	\$ 10,149.20
Jessica Burdick	Administrative Secretary	1.00	\$ 30,800.00
Sue Cummings	Para Educator	1.00	\$ 27,146.00
Michael Sharon	Custodian	1.00	\$ 38,875.20
Cheryl Glodgett	Food Service Personnel	1.00	\$ 22,325.78
Donna Smith	Food Service Personnel	0.13	\$ 2,051.00
Ann Creaser	Food Service Personnel	0.13	\$ 2,205.00
Susan Granfors*	SLPA	0.29	\$ 6,824.61
Phun Gile*	Special Education Para Educator	1.00	\$ 21,761.25
Carolyn Stouffer*	Special Education Para Educator	1.00	\$ 29,308.13
Tom Powers*	Special Education Para Educator	1.00	\$ 28,271.25
Nina Peck*	Special Education Para Educator	1.00	\$ 19,044.38
Amanda Gentley*	Special Education Para Educator	1.00	\$ 18,690.00
Kelly Turgeon*	Special Education Para Educator	1.00	\$ 15,500.63
Morgan Campbell*	Special Education Para Educator	1.00	\$ 13,387.50

BROWNINGTON CENTRAL SCHOOL

OFFICERS 2017-2018

TERM EXPIRES

DEBBIE BRUNELLE
DAVID MARTINEZ
JEREMY HANEY

2019
2020
2018

LAKE REGION UNION HIGH SCHOOL

PAT DAVIS

2018

CAPITAL RESERVE FUND

Balance 7/01/16	\$39.72	
Income:		
Interest Earned	\$1.81	
Transfer (Approved at Annual Mtg)	\$10,000.00	
Total Income:	\$10,001.81	
Balance 6/30/17	\$10,041.53	
Income:		
Interest Earned	\$0.42	
Transfer (Approved at Annual Mtg)	\$10,000.00	
Total Income:	\$10,000.42	
Expenses:		
	\$	-
Total Expense:	\$	-
Balance 12/14/17	\$20,041.95	

INDEPENDENT AUDITORS

Orleans Central Supervisory Union has engaged RHR Smith & Company to audit the school districts for the year ended June 30, 2017. The audited financial statement for Brownington School District is available for public inspection at the Superintendent's Office, 130 Kinsey Road, Barton, VT 05822.

District: **Brownington**
County: **Orleans**

T034
Orleans Central

Property dollar equivalent yield **9,842**
Homestead tax rate per \$9,842 of spending per equalized pupil **1.00**

Income dollar equivalent yield per 2.0% of household income **11,862**

		FY2016	FY2017	FY2018	FY2019	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$1,606,147	\$1,717,900	\$1,701,712	\$1,605,259	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	\$10,000	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$1,606,147	\$1,717,900	\$1,701,712	\$1,615,259	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$1,606,147	\$1,717,900	\$1,701,712	\$1,615,259	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$362,397	\$465,362	\$353,784	\$149,366	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$362,397	\$465,362	\$353,784	\$149,366	13.
14.	Education Spending	\$1,243,750	\$1,252,538	\$1,347,928	\$1,465,893	14.
15.	Equalized Pupils	107.97	107.27	111.69	116.44	15.
16.	Education Spending per Equalized Pupil	\$11,519.40	\$11,676.50	\$12,068.48	\$12,589.26	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$602.02	\$605.95	\$581.97	-	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	24.
25.	Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth \$11,974.65	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	25.
26.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$11,519	\$11,677	\$12,068	\$12,589.26	27.
28.	District spending adjustment (minimum of 100%)	121.782% <small>based on \$9,285</small>	120.364% <small>based on \$9,701</small>	118.784% <small>based on yield \$10,160</small>	127.914% <small>based on yield \$9,842</small>	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$12,589.26 + (\$9,842.00 / \$1,000)]	\$1.2056 <small>based on \$9.99</small>	\$1.2036 <small>based on \$1.00</small>	\$1.1878 <small>based on \$1.00</small>	\$1.2791 <small>based on \$1.00</small>	29.
30.	Percent of Brownington equalized pupils not in a union school district	67.93%	68.63%	68.71%	68.71%	30.
31.	Portion of district eq homestead rate to be assessed by town (68.71% x \$1.28)	\$0.8190	\$0.8260	\$0.8161	\$0.8789	31.
32.	Common Level of Appraisal (CLA)	112.80%	109.81%	104.89%	103.57%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$0.8789 / 103.57%)	\$0.7261 <small>based on \$9.99</small>	\$0.7522 <small>based on \$1.00</small>	\$0.7781 <small>based on \$1.00</small>	\$0.8486 <small>based on \$1.00</small>	33.
<p>If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.</p>						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$12,589.26 + \$11,862) x 2.00%]	2.19% <small>based on 1.80%</small>	2.15% <small>based on 2.00%</small>	2.01% <small>based on 2.00%</small>	2.12% <small>based on 2.00%</small>	34.
35.	Portion of district income cap percent applied by State (68.71% x 2.12%)	1.49% <small>based on 1.80%</small>	1.48% <small>based on 2.00%</small>	1.38% <small>based on 2.00%</small>	1.46% <small>based on 2.00%</small>	35.
36.	Percent of equalized pupils at Lake Region UHSD #24	32.07%	31.37%	31.29%	31.29%	36.
37.		-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$9,842 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$11,862 for a base income percent of 2.0% and a non-residential tax rate of \$1.629. New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.
 - Final figures will be set by the Legislature during the legislative session and approved by the Governor.
 - The base income percentage cap is 2.0%.

Superintendent's Report

2017-2018

I would like to start by thanking school board members, community members, parents, students, staff, teachers, and administration. You all contribute to making the Orleans Central Supervisory Union (OCSU) a special place. Although I am in a new role this year, this is my thirty-seventh year as part of the OCSU family. I am excited at the growth of the schools and the dedication of everyone working to provide the best opportunities for students.

In July, I identified four areas that I will focus on in my new position. These areas are:

- Fostering Educational Excellence
- Developing Quality Leadership and Staff
- Connecting School and Community
- Aligning Resources with Needs

Under "Fostering Educational Excellence", I am working with Boards on reviewing and revising the OCSU Board Strategic Plan so that it truly is the document that guides our work. I am supporting Boards as they review and revise policies, and develop meeting agendas that are focused on the work of the Board. I visit all schools on a regular basis and talk with principals, teachers, staff, and students about the learning that is happening.

"Developing Quality Leadership and Staff" includes holding regular administrative team meetings focused on building the knowledge and skills of administrators so that they can support their teachers and staff in continued growth. I also meet individually with all administrators to support them in leading their own schools. Director of Instruction Mike Moriarty and I collaborate to plan for professional development that meets the needs of teachers, support staff, and administrators. In order to improve my own knowledge and skills I meet regularly with other

superintendents and attend workshops on topics specific to my role.

One area that I am eager to expand on is “Connecting School and Community”. I have been working with the Identity and Education group to address areas of social justice that affect our community. I’ve also met with the NEK End Addiction group to raise awareness of the opiate crisis that is having a profound impact on our families and our students. We know that in order to engage more families and community members it is critical that we develop a social media presence. I’ve been working with a committee to develop a social media plan that includes guidelines for how we will operate in the online world. That committee is almost ready to launch an OCSU Facebook page and an OCSU Twitter account. I have also met with members of various OCSU towns to brainstorm ways to increase opportunities for community involvement in our schools.

“Aligning Resources with Needs” is an important area that we must focus on if we are to maintain a strong system that offers a high-quality education to our students at a cost our communities can afford. My work in this area includes meeting with representatives from Wildbranch to ensure that we are using technology to make our systems more efficient. I’ve also been working with central office staff to streamline their work so that they can offer high-quality support to schools. Business Manager Heather Wright and I collaborate to ensure that finances are on track, and that budgets are developed that meet the needs of both schools and community members.

As the world of education, and the world in general, continues to change, we must do so as well. If we build and maintain a strong system that focuses on the areas above, we’ll be able to weather these changes and OCSU will remain the special place that it is.

Respectfully,

Beverly Davis, Interim Superintendent

**ORLEANS CENTRAL SUPERVISORY UNION
PROGRAM FINANCIAL REPORT**

FY18	FUND BAL	ANTICIPATED RECEIPTS	ANTICIPATED EXPENSES	ANTICIPATED FUND BAL
	7/1/2017	2017-18	2017-18	6/30/2018
Art	(54)	54,897	51,298	3,545
Central Office	(11,742)	673,807	629,662	32,403
COFEC Building	31,627	178,596	201,353	8,870
EEE/PRE-K	(89,229)	671,904	710,253	(127,578)
Mainstream	53,001	4,128,690	4,181,691	0
Music	(2,359)	151,712	150,661	(1,308)
Nurse	12,119	57,572	54,693	14,998
Physical Education	210	99,338	102,570	(3,022)
Transportation	0	787,952	787,952	0
Audit	0	42,000	42,000	0
Food Service Coordinator	0	27,344	27,313	31
Education Media	0	45,551	46,415	(864)
Curriculum/Improv. Of Instr,	0	62,102	62,102	0
	ANTICIPATED FUND BAL	PROPOSED RECEIPTS	PROPOSED EXPENSES	PROPOSED FUND BAL
FY19	7/1/2018	2018-19	2018-19	6/30/2019
ART	3,545	46,991	50,536	0
Audits	0	48,000	48,000	0
Central Office	32,403	622,011	654,414	0
COFEC Building	8,870	197,112	205,982	0
EEE/PRE-K	(127,578)	903,600	776,022	0
Mainstream	0	4,257,743	4,257,743	0
Music	(1,308)	154,936	153,628	0
Nurse	14,998	41,195	56,193	0
Physical Education	(3,022)	112,299	109,277	0
Transportation	0	803,570	803,570	0
Audits	0	42,000	42,000	0
Food Service Coordinator	31	28,247	28,278	0
Education Media	(864)	118,960	118,096	0
Curriculum/Improv. Of Instr,	0	74,651	74,651	0

Orleans Central Supervisory Union

Treasurer's Report

Beginning Balance 07/01/2016 \$ 1,693,914.69

Income: \$ 8,429,927.66

Interest: \$ 4,782.09

Expense:

School Board Orders: \$ 4,229,356.83

Payroll: \$ 4,797,630.62

Ending Balance 06/30/2017 \$ 1,101,636.99