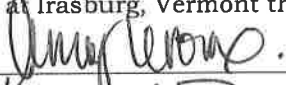



TOWN SCHOOL DISTRICT WARNING


The legal voters of the Town School District of Irasburg are hereby notified and warned to meet at the Town Hall in Irasburg Village on Tuesday, the 6th day of March 2018 at 6:00 pm to transact the following business, namely:

1. To elect a Moderator for the ensuing year.
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 Adam Johnson)
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 if voters will authorize an additional Ten Thousand Dollars (\$10,000) to the capital reserve fund established by vote at the 2008 Annual Meeting pursuant to provision of 24 V.S.A section 2804; such funds to be used for repair, replacement and/or upgrading structural components or operating systems of the Irasburg Town School District.
6. a) To have presented by the Board of School Directors their estimate of expenses for the ensuing year.
 - b) Shall the voters of the school district approve the school board to expense \$1,984,342 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 \$13,194.43 per equalized pupil. This projected spending per equalized pupil is 1.16% higher than spending for the current year.
7. To see what date and time the Annual School District meeting will be held in 2019.
8. To act on any other business, which may legally come before, said meeting.
9. To adjourn.

Dated at Irasburg, Vermont this 15th day of December ~~2018~~ 2017

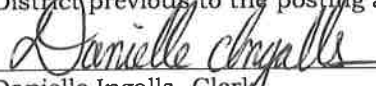






IRASBURG SCHOOL BOARD OF DIRECTORS

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



Danielle Ingalls, Clerk

Irasburg School District

BUDGET REVENUE

Account Number / Description	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01 GENERAL FUND						
0000 DEFAULT						
01-00-00-0000-4000-1110/3110 ED SPENDING (TAXES/STATE	\$1,532,148	\$1,532,148	\$1,701,930	\$1,701,930	\$1,685,220	
01-00-00-0000-4000-1199 PRIOR YEAR SURPLUS	\$90,972	\$155,121	\$40,545	\$117,969	\$124,669	
01-00-00-0000-4000-1300 TUITION	\$0	\$0	\$0	\$5,025	\$10,050	
01-00-00-0000-4000-1500 EARNINGS ON INVESTMENTS	\$13,000	\$15,325	\$13,000	\$14,000	\$13,000	
01-00-00-0000-4000-1900 MISCELANEOUS	\$0	\$0	\$0	\$0	\$0	
01-00-00-0000-4000-1902 EFFICIENCY VERMONT	\$0	\$0	\$0	\$0	\$0	
01-00-00-0000-4000-1905 REFUNDS	\$0	\$668	\$0	\$0	\$0	
01-00-00-0000-4000-1906 FMDA REBATE	\$0	\$163	\$0	\$466		
01-00-00-0000-4000-1908 VSAC GEAR UP	\$0	\$111	\$0	\$0	\$0	
01-00-00-0000-4000-1921 DONATIONS	\$0	\$125	\$0	\$250	\$0	
01-00-00-0000-4000-2481 MEDICAID	\$0	\$9,846	\$0	\$0	\$0	
01-00-00-0000-4000-2785 SWP SUB GRANT	\$50,573	\$50,771	\$61,425	\$28,264	\$28,264	
01-00-00-0000-4000-3145 SMALL SCHOOLS GRANT	\$82,948	\$81,866	\$71,866	\$81,168	\$81,168	
01-00-00-0000-4000-3150 STATE AID TRANSPORTATION	\$36,262	\$37,284	\$37,284	\$37,846	\$37,846	
01-00-00-0000-4000-3201 MAINSTREAM GRANT	\$52,790	\$49,376	\$0	\$0	\$0	
01-00-00-0000-4000-3202 SPECIAL EDUCATION REIMB	\$180,058	\$223,458	\$0	\$0	\$0	
01-00-00-0000-4000-3204 EARLY ESSENTIAL EDUCATION	\$15,418	\$13,874	\$0	\$0	\$0	
01-00-00-0000-4000-5902 REIMBURSABLE (SAL/ BEN)	\$0	\$15	\$0	\$0	\$0	
01-00-00-0000-4000-5903 E-RATE REIMBURSEMENT	\$10,000	\$6,876	\$6,800	\$4,125	\$4,125	
TOTAL 01 GENERAL FUND	\$2,064,169	\$2,177,027	\$1,932,850	\$1,991,042	\$1,984,342	2.66%

Irasburg School District

BUDGET EXPENDITURES

Account Number / Description	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	\$508,018	\$518,807	\$546,066	\$487,556	\$505,209	
01-00-00-1100-5110-2481 MEDICAID SAL	\$0	\$9,000	\$0	\$0	\$0	
01-00-00-1100-5111-0000 SUPPORT STAFF SALARIES	\$34,482	\$28,627	\$30,742	\$30,739	\$31,968	
01-00-00-1100-5120-0000 SUBSTITUTES	\$14,500	\$15,870	\$14,500	\$14,500	\$14,500	
01-00-00-1100-5210-0000 HEALTH INSURANCE	\$146,956	\$146,868	\$149,455	\$146,289	\$123,673	
01-00-00-1100-5220-0000 FICA	\$41,501	\$40,806	\$45,235	\$40,759	\$42,203	
01-00-00-1100-5220-2481 SOCIAL SECURITY	\$0	\$688	\$698	\$0	\$0	
01-00-00-1100-5232-0000 TRE OPEB	\$0	\$1,097	\$0	\$1,097	\$1,097	
01-00-00-1100-5240-0000 MRE	\$1,379	\$1,145	\$1,230	\$1,230	\$1,279	
01-00-00-1100-5250-0000 WORKERS' COMPENSATION	\$3,133	\$5,096	\$5,736	\$5,488	\$5,682	
01-00-00-1100-5250-2481 WORKMAN'S COMP	\$0	\$77	\$0	\$0	\$0	
01-00-00-1100-5260-0000 UNEMPLOYMENT	\$2,058	\$975	\$872	\$211	\$229	
01-00-00-1100-5260-2481 UNEMPLOYMENT	\$0	\$33	\$0	\$0	\$0	
01-00-00-1100-5270-0000 TUITION	\$9,500	\$14,444	\$9,500	\$9,500	\$9,500	
01-00-00-1100-5280-0000 DENTAL INSURANCE	\$3,146	\$3,016	\$3,130	\$3,130	\$3,348	
01-00-00-1100-5290-0000 CONFERENCES	\$3,000	\$395	\$3,000	\$3,000	\$3,000	
01-00-00-1100-5291-0000 DISABILITY INSURANCE	\$1,628	\$1,589	\$1,730	\$1,451	\$1,504	
01-00-00-1100-5291-2481 LONG TERM DISABILITY	\$0	\$47	\$0	\$0	\$0	
01-00-00-1100-5292-0000 SECTION 125/HRA	\$0	\$54	\$0	\$252	\$540	
01-00-00-1100-5320-0000 MUSIC ASSESSMENT	\$28,491	\$28,491	\$30,342	\$30,342	\$30,987	
01-00-00-1100-5322-0000 TECH SUPPORT	\$34,193	\$34,193	\$35,048	\$35,048	\$35,921	
01-00-00-1100-5330-0000 PROFESSIONAL SERVICES	\$12,000	\$13,056	\$11,200	\$11,200	\$11,200	
01-00-00-1100-5332-0000 EARLY EDUCATION SUPPORT (COFEC)	\$15,967	\$15,967	\$15,960	\$15,960	\$17,923	
01-00-00-1100-5336-0000 PHYSICAL EDUCATION ASSESSMENT	\$0	\$0	\$0	\$29,058	\$32,941	
01-00-00-1100-5430-0000 REPAIRS/MAINTENANCE	\$500	\$125	\$500	\$500	\$500	
01-00-00-1100-5513-0000 FIELD TRIPS/ENRICHMENT	\$4,000	\$3,960	\$4,000	\$4,000	\$4,000	
01-00-00-1100-5580-0000 TRAVEL EXPENSES	\$500	\$126	\$500	\$500	\$500	
01-00-00-1100-5610-0000 SUPPLIES	\$13,500	\$12,982	\$12,750	\$12,750	\$12,750	
01-00-00-1100-5640-0000 BOOKS/PERIODICALS	\$4,000	\$3,938	\$4,750	\$4,750	\$4,750	
01-00-00-1100-5650-0000 AUDIO VISUAL MATERIALS	\$300	\$0	\$300	\$300	\$300	
01-00-00-1100-5670-0000 SOFTWARE	\$3,770	\$5,800	\$2,610	\$3,342	\$3,342	
01-00-00-1100-5730-0000 EQUIPMENT	\$3,550	\$3,953	\$3,550	\$3,550	\$3,550	
01-00-00-1100-5734-0000 COMPUTER EQUIPMENT	\$25,247	\$24,029	\$23,247	\$23,247	\$23,247	
01-00-00-1100-5810-0000 DUES/FEES	\$50	\$0	\$50	\$50	\$50	
TOTAL 1100 GENERAL INSTRUCTION	\$915,369	\$935,256	\$956,701	\$919,797	\$925,694	-3.24%
1150 SWP						
01-00-00-1150-5110-2785 SALARIES (SWP)	\$31,432	\$31,432	\$32,422	\$18,000	\$18,000	
01-00-00-1150-5120-2785 SWP SUBS	\$0	\$1,027	\$0	\$0	\$0	
01-00-00-1150-5210-2785 HEALTH INSURANCE	\$12,137	\$10,001	\$12,134	\$0	\$0	
01-00-00-1150-5220-2785 FICA	\$2,405	\$2,330	\$2,480	\$1,377	\$1,377	
01-00-00-1150-5241-2785 TRE ON BEHALF	\$4,036	\$3,643	\$3,758	\$2,086	\$2,086	
01-00-00-1150-5250-2785 WORKERS' COMPENSATION	\$177	\$277	\$314	\$185	\$185	
01-00-00-1150-5260-2785 UNEMPLOYMENT	\$92	\$42	\$41	\$0	\$0	
01-00-00-1150-5280-2785 DENTAL INSURANCE	\$199	\$179	\$179	\$0	\$0	
01-00-00-1150-5290-2785 CONFERENCES	\$0	\$750	\$0	\$6,000	\$6,000	
01-00-00-1150-5291-2785 DISABILITY INSURANCE	\$94	\$44	\$97	\$0	\$0	
01-00-00-1150-5610-2785 SUPPLIES	\$0	\$0	\$0	\$615	\$615	
01-00-00-1150-5670-2785 SOFTWARE	\$0	\$725	\$0	\$0	\$0	
01-00-00-2410-5290-2785 CONFERENCE	\$0	\$321	\$0	\$0	\$0	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
TOTAL 1150 SWP	\$50,572	\$50,771	\$51,425	\$28,264	\$28,264	-45.04%
1200 SPECIAL EDUCATION						
01-00-00-1200-5324-0000 SPECIAL ED ASSESSMENT	\$421,423	\$421,423	\$180,454	\$180,454	\$199,788	
TOTAL 1200 SPECIAL EDUCATION	\$421,423	\$421,423	\$180,454	\$180,454	\$199,788	10.71%
1211 PREK SPECIAL EDUCATION						
01-00-00-1211-5332-0000 PREK/EEE ASSESSMENTS	\$74,768	\$74,768	\$113,010	\$113,010	\$174,650	
TOTAL 1211 PREK SPECIAL EDUCATION	\$74,768	\$74,768	\$113,010	\$113,010	\$174,650	54.54%
1410 CO-CURRICULAR						
01-00-00-1410-5110-0000 SALARY (CO-CURRICULAR)	\$6,200	\$5,531	\$6,200	\$6,200	\$6,200	
01-00-00-1410-5220-0000 SOCIAL SECURITY	\$474	\$404	\$474	\$474	\$474	
01-00-00-1410-5250-0000 WORKERS' COMPENSATION	\$279	\$51	\$60	\$64	\$64	
01-00-00-1410-5260-0000 UNEMPLOYMENT	\$119	\$0	\$41	\$35	\$35	
01-00-00-1410-5341-0000 OFFICIALS	\$450	\$50	\$450	\$450	\$450	
01-00-00-1410-5610-0000 SUPPLIES	\$500	\$1,126	\$500	\$500	\$500	
01-00-00-1410-5810-0000 DUES/FEES	\$100	\$116	\$100	\$100	\$100	
TOTAL 1410 CO-CURRICULAR	\$8,122	\$7,279	\$7,825	\$7,823	\$7,823	-0.02%
2120 GUIDANCE						
01-00-00-2120-5110-0000 SALARIES	\$17,593	\$19,570	\$20,230	\$20,202	\$20,842	
01-00-00-2120-5220-0000 SOCIAL SECURITY	\$1,346	\$1,497	\$1,548	\$1,545	\$1,594	
01-00-00-2120-5232-0000 TRE OPEB	\$0	\$439	\$0	\$439	\$439	
01-00-00-2120-5250-0000 WORKERS' COMPENSATION	\$99	\$168	\$196	\$208	\$215	
01-00-00-2120-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$17	\$18	
01-00-00-2120-5280-0000 DENTAL INSURANCE	\$133	\$0	\$0	\$0	\$0	
01-00-00-2120-5291-0000 DISABILITY INSURANCE	\$53	\$54	\$61	\$57	\$58	
01-00-00-2120-5610-0000 SUPPLIES	\$50	\$0	\$50	\$50	\$50	
TOTAL 2120 GUIDANCE	\$19,428	\$21,798	\$22,153	\$22,518	\$23,215	4.80%
2130 HEALTH SERVICES						
01-00-00-2130-5110-0000 SALARIES (NURSE)	\$35,242	\$35,242	\$36,892	\$36,742	\$38,261	
01-00-00-2130-5120-0000 SUBSTITUTES	\$650	\$0	\$650	\$650	\$650	
01-00-00-2130-5210-0000 HEALTH INS.	\$7,293	\$7,675	\$7,291	\$7,143	\$6,712	
01-00-00-2130-5220-0000 SOCIAL SECURITY	\$2,746	\$2,592	\$2,872	\$2,861	\$2,977	
01-00-00-2130-5250-0000 WORKERS' COMPENSATION	\$198	\$302	\$364	\$385	\$401	
01-00-00-2130-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$22	\$22	
01-00-00-2130-5280-0000 DENTAL INSURANCE	\$315	\$298	\$283	\$283	\$283	
01-00-00-2130-5291-0000 DISABILITY INSURANCE	\$106	\$106	\$111	\$103	\$107	
01-00-00-2130-5292-0000 S125/HRA	\$0	\$0	\$0	\$18	\$36	
01-00-00-2130-5331-0000 NURSE ASSESSMENT	\$591	\$591	\$50	(\$299)	(\$759)	
01-00-00-2130-5610-0000 SUPPLIES	\$500	\$484	\$500	\$500	\$500	
01-00-00-2130-5670-0000 SOFTWARE	\$332	\$269	\$332	\$332	\$332	
01-00-00-2130-5730-0000 EQUIPMENT	\$100	\$0	\$100	\$100	\$100	
01-00-00-2130-5810-0000 DUES/FEES	\$50	\$0	\$50	\$50	\$50	
TOTAL 2130 HEALTH SERVICES	\$48,277	\$47,630	\$49,563	\$48,891	\$49,672	0.22%
2150 SPEECH SERVICES						
01-00-00-2150-5330-0000 SPEECH PURCHASED SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$4,000	
TOTAL 2150 SPEECH SERVICES	\$4,000	\$0	\$4,000	\$4,000	\$4,000	0.00%
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						
01-00-00-2220-5110-0000 SALARY (EDUCATION MEDIA)	\$6,292	\$5,914	\$6,616	\$6,662	\$6,880	
01-00-00-2220-5120-0000 SUBSTITUTES	\$0	\$35	\$0	\$0	\$0	

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2220-5220-0000 SOCIAL SECURITY	\$481	\$455	\$506	\$510	\$526	
01-00-00-2220-5250-0000 WORKERS' COMPENSATION	\$50	\$58	\$64	\$69	\$71	
01-00-00-2220-5260-0000 UNEMPLOYMENT	\$121	\$0	\$27	\$15	\$15	
01-00-00-2220-5291-0000 DISABILITY INSURANCE	\$0	\$0	\$20	\$0	\$0	
01-00-00-2220-5331-00000 ED MEDIA ASSESSMENT	\$0	\$0	\$0	\$0	\$23,619	.40 needed for EQS
01-00-00-2220-5610-0000 SUPPLIES	\$300	\$18	\$300	\$300	\$300	
01-00-00-2220-5640-0000 BOOKS/PERIODICALS	\$1,000	\$968	\$1,000	\$100	\$100	
01-00-00-2220-5650-0000 AUDIO VISUAL EQUIPMENT	\$250	\$0	\$250	\$250	\$250	
TOTAL 2220 EDUCATION MEDIA	\$8,494	\$7,447	\$8,783	\$7,905	\$31,761	261.62%
2310 BOARD OF DIRECTORS						
01-00-00-2310-5110-0000 BOARD SALARIES	\$2,800	\$2,800	\$2,800	\$2,800	\$2,800	
01-00-00-2310-5220-0000 SOCIAL SECURITY	\$214	\$214	\$214	\$214	\$214	
01-00-00-2310-5290-0000 CONFERENCES	\$75	\$292	\$75	\$150	\$150	
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	\$750	\$0	\$750	\$750	\$750	
01-00-00-2310-5520-0000 LIABILITY INS	\$1,381	\$1,273	\$1,324	\$1,328	\$1,328	
01-00-00-2310-5540-0000 ADVERTISING	\$850	\$852	\$850	\$850	\$850	
01-00-00-2310-5550-0000 PRINTING	\$72	\$0	\$72	\$72	\$72	
01-00-00-2310-5610-0000 SUPPLIES	\$250	\$219	\$250	\$250	\$250	
01-00-00-2310-5640-0000 BOOKS/PERIODICALS	\$100	\$110	\$100	\$100	\$100	
01-00-00-2310-5810-0000 DUES/FEES	\$1,323	\$1,273	\$1,324	\$1,324	\$1,377	
TOTAL 2310 BOARD OF DIRECTORS	\$13,315	\$13,859	\$12,759	\$12,838	\$12,891	1.04%
2321 OFFICE OF THE SUPERINTENDENT						
01-00-00-2321-5331-0000 CENTRAL OFFICE ASSESSMENT	\$66,574	\$66,574	\$71,167	\$71,167	\$68,865	
TOTAL 2321 OFFICE OF THE SUPERINTENDENT	\$66,574	\$66,574	\$71,167	\$71,167	\$68,865	-3.23%
2410 PRINCIPAL'S OFFICE						
01-00-00-2410-5110-0000 PRINCIPAL'S SALARIES	\$78,645	\$78,645	\$81,791	\$81,791	\$85,063	
01-00-00-2410-5111-0000 SECRETARY SALARIES	\$27,408	\$27,408	\$31,344	\$31,344	\$32,483	
01-00-00-2410-5120-0000 SUBSTITUTES	\$800	\$939	\$850	\$850	\$850	
01-00-00-2410-5210-0000 GR. HEALTH INS.	\$31,475	\$25,423	\$25,422	\$24,742	\$25,038	
01-00-00-2410-5220-0000 SOCIAL SECURITY	\$8,174	\$7,867	\$8,720	\$8,720	\$9,057	
01-00-00-2410-5240-0000 MRE	\$1,096	\$1,096	\$1,195	\$1,139	\$1,184	
01-00-00-2410-5250-0000 WORKERS' COMPENSATION	\$579	\$1,007	\$1,106	\$1,174	\$1,219	
01-00-00-2410-5260-0000 UNEMPLOYMENT	\$323	\$140	\$136	\$53	\$53	
01-00-00-2410-5270-0000 TUITION	\$1,400	\$0	\$1,400	\$1,400	\$1,400	
01-00-00-2410-5280-0000 DENTAL INSURANCE	\$664	\$596	\$596	\$596	\$620	
01-00-00-2410-5290-0000 CONFERENCE	\$700	\$249	\$700	\$700	\$700	
01-00-00-2410-5291-0000 DISABILITY INSURANCE	\$318	\$318	\$339	\$317	\$329	
01-00-00-2410-5292-0000 SECTION 125/HRA/HSA	\$72	\$72	\$72	\$72	\$72	
01-00-00-2410-5430-0000 REPAIRS	\$250	\$0	\$250	\$250	\$250	
01-00-00-2410-5530-0000 COMMUNICATIONS	\$16,000	\$11,225	\$14,000	\$14,000	\$14,000	
01-00-00-2410-5580-0000 TRAVEL EXPENSES	\$400	\$421	\$400	\$400	\$400	
01-00-00-2410-5610-0000 SUPPLIES	\$1,350	\$883	\$1,350	\$1,350	\$1,350	
01-00-00-2410-5640-0000 BOOKS/PERIODICALS	\$100	\$0	\$100	\$100	\$100	
01-00-00-2410-5670-0000 SOFTWARE	\$350	\$350	\$350	\$350	\$350	
01-00-00-2410-5730-0000 EQUIPMENT	\$7,800	\$7,810	\$7,800	\$7,800	\$7,800	
01-00-00-2410-5810-0000 DUES/FEES	\$550	\$469	\$550	\$380	\$380	
TOTAL 2410 PRINCIPAL'S OFFICE	\$178,454	\$164,918	\$178,471	\$177,528	\$182,698	2.37%
2520 FISCAL SERVICES						
01-00-00-2520-5810-0000 DUES/FEES	\$0	\$301	\$330	\$336	\$336	
01-00-00-2520-5830-0000 SHORT TERM INTEREST	\$13,000	\$12,322	\$13,000	\$15,282	\$15,000	
TOTAL 2520 FISCAL SERVICES	\$13,000	\$12,623	\$13,330	\$15,618	\$15,336	15.05%
2600 MAINTENANCE						

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
01-00-00-2600-5110-0000 CUSTODIAN'S SALARY	\$39,025	\$39,025	\$40,167	\$40,165	\$41,771	
01-00-00-2600-5120-0000 SUBSTITUTE SALARIES	\$2,235	\$1,563	\$2,235	\$2,235	\$2,235	
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	\$3,156	\$2,901	\$3,244	\$3,244	\$3,366	
01-00-00-2600-5240-0000 MRE	\$1,561	\$1,561	\$1,607	\$1,607	\$1,671	
01-00-00-2600-5250-0000 WORKERS' COMPENSATION	\$1,850	\$394	\$411	\$437	\$453	
01-00-00-2600-5260-0000 UNEMPLOYMENT	\$154	\$70	\$68	\$22	\$22	
01-00-00-2600-5280-0000 DENTAL	\$332	\$298	\$298	\$298	\$298	
01-00-00-2600-5291-0000 DISABILITY INSURANCE	\$117	\$117	\$121	\$112	\$117	
01-00-00-2600-5292-0000 S125/HRA	\$0	\$0	\$0	\$18	\$36	
01-00-00-2600-5411-0000 WATER/SEWAGE	\$3,500	\$3,360	\$3,500	\$3,500	\$3,500	
01-00-00-2600-5421-0000 DISPOSAL SERVICE	\$2,100	\$2,292	\$2,100	\$2,100	\$2,100	
01-00-00-2600-5422-0000 SNOW REMOVAL	\$0	\$0	\$3,500	\$3,500	\$3,500	
01-00-00-2600-5424-0000 CARE OF GROUNDS	\$1,700	\$5,270	\$1,750	\$1,750	\$1,750	
01-00-00-2600-5430-0000 REPAIRS/MAINTENANCE	\$15,000	\$18,241	\$15,000	\$15,000	\$15,000	
01-00-00-2600-5520-0000 PROPERTY INSURANCE	\$5,485	\$4,760	\$4,951	\$4,432	\$4,432	
01-00-00-2600-5580-0000 TRAVEL EXPENSES	\$250	\$0	\$250	\$250	\$250	
01-00-00-2600-5610-0000 SUPPLIES	\$10,000	\$7,454	\$10,000	\$10,000	\$10,000	
01-00-00-2600-5622-0000 ELECTRICITY	\$22,000	\$20,311	\$22,000	\$22,000	\$22,000	
01-00-00-2600-5623-0000 GAS (PROPANE)	\$1,750	\$829	\$1,750	\$1,750	\$1,750	
01-00-00-2600-5624-0000 FUEL OIL	\$18,000	\$10,929	\$18,000	\$18,000	\$18,000	
01-00-00-2600-5730-0000 EQUIPMENT	\$2,500	\$2,001	\$2,500	\$2,500	\$2,500	
TOTAL 2600 MAINTENANCE	\$145,805	\$136,462	\$148,538	\$147,485	\$148,340	-0.13%
2710 TRANSPORTATION (BUS CONTRACT)						
01-00-00-2710-5331-0000 TRASPORTATION ASSESSMENT	\$86,568	\$84,907	\$88,436	\$86,775	\$90,189	
01-00-00-2710-5519-0000 TRANSPORTATION	\$0	\$0	\$0	\$0	\$0	
TOTAL 2710 TRANSPORTATION (BUS CONTRACT)	\$86,568	\$84,907	\$88,436	\$86,775	\$90,189	1.98%
2711 RES. TRANSPORTATION						
01-00-00-2711-5519-0000 RES. TRANSPORTATION	\$0	\$2,195	\$0	\$2,200	\$2,200	
TOTAL 2711 RES. TRANSPORTATION	\$0	\$2,195	\$0	\$2,200	\$2,200	#DIV/0!
2720 CO-CURRICULAR TRANSPORTATION						
01-00-00-2720-5519-0000 CO-CURRICULAR TRANSPORTATION	\$0	\$266	\$0	\$500	\$500	
TOTAL 2720 CO-CURRICULAR TRANSPORTATION	\$0	\$266	\$0	\$500	\$500	#DIV/0!
2790 OTHER STUDENT TRANSPORTATION						
01-00-00-2790-5513-0000 TRANSPORTATION (FIELD TRIPS)	\$0	\$882	\$0	\$900	\$900	
TOTAL 2790 OTHER STUDENT TRANSPORTATION	\$0	\$882	\$0	\$900	\$900	#DIV/0!
3100 SCHOOL LUNCH SUPPORT						
01-00-00-3100-5340-0000 SCHOOL LUNCH SUPPORT	\$0	\$0	\$7,534	\$0	\$6,891	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$0	\$0	\$7,534	\$0	\$6,891	-8.53%
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	\$2,064,169	\$2,059,058	\$1,932,850	\$1,866,373	\$1,984,342	2.66%
					\$10,000	
					\$1,994,342	3.18%

Irasburg School District

FOOD SERVICE

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19
05 SCHOOL LUNCH					
0000 DEFAULT					
05-00-00-0000-4000-1199	\$12,739	\$12,081	\$4,513	\$16,330	\$5,234
05-00-00-0000-4000-1610	\$0	\$27	\$0	\$0	\$0
05-00-00-0000-4000-1620	\$3,500	\$3,155	\$3,100	\$3,150	\$3,150
05-00-00-0000-4000-1900	\$0	\$1,378	\$1,800	\$1,380	\$1,380
05-00-00-0000-4000-1960	\$0	\$2,655	\$0	\$0	\$0
05-00-00-0000-4000-2430	\$850	\$752	\$900	\$750	\$750
05-00-00-0000-4000-2432	\$450	\$430	\$450	\$450	\$450
05-00-00-0000-4000-2460	\$53,000	\$50,816	\$54,350	\$50,850	\$50,850
05-00-00-0000-4000-2462	\$25,600	\$27,668	\$26,200	\$27,700	\$27,700
05-00-00-0000-4000-5290	\$0	\$0	\$7,533	\$0	\$6,891
TOTAL 0000 DEFAULT	\$96,139	\$98,963	\$98,846	\$100,610	\$96,405

	Budget 2016-17	Actual 2016-17	Budget 2017-18	Anticipated 2017-18	Proposed 2018-19	
05 SCHOOL LUNCH						
3100 SCHOOL LUNCH SUPPORT						
05-00-00-3100-5110-0000	\$33,608	\$36,422	\$38,325	\$38,325	\$39,858	
05-00-00-3100-5120-0000	\$1,800	\$1,348	\$1,800	\$1,600	\$1,600	
05-00-00-3100-5210-0000	\$15,090	\$15,086	\$15,086	\$14,565	\$13,588	
05-00-00-3100-5220-0000	\$2,710	\$2,685	\$3,070	\$3,054	\$3,172	
05-00-00-3100-5240-0000	\$1,344	\$1,555	\$1,533	\$1,533	\$1,594	
05-00-00-3100-5250-0000	\$283	\$350	\$389	\$411	\$427	
05-00-00-3100-5260-0000	\$276	\$80	\$276	\$35	\$35	
05-00-00-3100-5280-0000	\$332	\$522	\$522	\$522	\$522	
05-00-00-3100-5290-0000	\$1,000	\$0	\$200	\$200	\$200	
05-00-00-3100-5291-0000	\$372	\$109	\$115	\$107	\$112	
05-00-00-3100-5292-0000	\$0	\$0	\$0	\$18	\$36	
05-00-00-3100-5331-0000	\$0	\$0	\$3,006	\$3,006	\$3,263	
05-00-00-3100-5430-0000	\$1,000	\$1,444	\$1,000	\$1,000	\$1,000	
05-00-00-3100-5580-0000	\$825	\$100	\$825	\$500	\$500	
05-00-00-3100-5610-0000	\$1,000	\$442	\$1,200	\$1,000	\$1,000	
05-00-00-3100-5630-0000	\$35,000	\$22,192	\$30,000	\$28,000	\$28,000	
05-00-00-3100-5670-0000	\$299	\$299	\$299	\$299	\$299	
05-00-00-3100-5730-0000	\$1,200	\$0	\$1,200	\$1,200	\$1,200	
TOTAL 3100 SCHOOL LUNCH SUPPORT	\$96,139	\$82,633	\$98,846	\$95,376	\$96,405	-2.47%

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 Irasburg School District is available for public inspection at the Superintendent's Office, 130 Kinsey Road, Barton, VT 05822.

IRASBURG SCHOOL DISTRICT
RESERVE FUND BALANCE AT DECEMBER 14, 2017

	BALANCE 12/29/16	RECEIVED Appropriation	INTEREST Earned	EXPENDED	BALANCE 12/14/17
CAPITAL RESERVE	\$29,694.78		\$ 94.73		\$ 39,789.51

**IRASBURG VILLAGE SCHOOL
ENROLLMENT 2017-18***

<u>GRADE</u>	<u>BOYS</u>	<u>GIRLS</u>	<u>TOTAL</u>
K	5	11	16
1	4	8	12
2	12	5	17
3	4	6	10
4	5	9	14
5	7	8	15
6	11	2	13
7	8	7	15
8	9	6	15
TOTALS			127

LAKE REGION ENROLLMENT 2017-18*

Grade 9	8
Grade 10	17
Grade 11	12
<u>Grade 12</u>	<u>17</u>
Total	54

*Enrollment as of 12/22/2017

OFFICERS 2017 - 2018

AMY LEROUX, CHAIRPERSON	TERM EXPIRES 2020
ADAM JOHNSON	TERM EXPIRES 2018
KIMICO PERRY	TERM EXPIRES 2019

**LAKE REGION UNION HIGH SCHOOL
DISTRICT DIRECTORS**

MICHAEL SANVILLE	TERM EXPIRES 2020
JENNIFER EDLUND	TERM EXPIRES 2019

Irasburg School District Salaries & Benefits 2017-18

Name	FTE	Salaries	Benefits	Degree	Years of Experience
Paul Simmons , Principal Lesley University	1	\$ 81,791.00	\$ 24,914.68	M30	38
Laurie Perron , Kindergarten Champlain College	1	\$ 53,966.00	\$ 19,715.91	B30	19.95
Rose Marie Stone , Grade 1 Lyndon State College	1	\$ 60,136.00	\$ 20,268.74	B30	29
Michelle Hall , Grades 2-3 Humanities Johnson State College	1	\$ 48,789.00	\$ 24,257.18	B15	15
Katrina Hardgrove McCullough , Grades 4 & 5 Math and Science Union Institute and University-Vermont College	1	\$ 46,803.00	\$ 24,079.24	M	7
Wallace Rogers , Grades 4 & 5 Humanities Rhode Island College	1	\$ 67,584.00	\$ 20,936.09	M	39
Lindsay Davis Grades 6-8 Science Union College	1	\$ 50,505.00	\$ 24,410.94	M	12
April Lane , Grades 6-8 Math Middlebury College	1	\$ 47,044.00	\$ 19,095.69	M	7
Kristi Lafleur , Grades 2 & 3 Math and Science Johnson State College	1	\$ 38,676.00	\$ 3,781.05	B	3
Janet Delaney , Math Interventionist Salem State College	0.29	\$ 20,701.70	\$ 1,872.48	M30	39.25
Sam Carbonetti , Humanities, Grades 6 -8 University of Maine	1	\$ 44,576.00	\$ 18,874.56	M+15	4
Erin Day-Chesley , Guidance Counselor Webster University	0.4	\$ 20,202.00	\$ 1,827.69	M	11.3
Kristina Snook , Art Vermont Technical College	0.3	\$ 6,480.00	\$ 598.21	B+30	0
Karin Groff , RN Vermont Technical College	0.95	\$ 36,742.20	\$ 7,925.52	RN B	2.9
*Travis Terrell , Physical Education Lyndon State College	0.5	\$ 19,338.00	\$ 5,572.86	B	1
*Anna Kennedy , Vocal & Instrumental Music, Grades K-8 Wesleyan College	0.4	\$ 24,503.84	\$ 8,065.65	M15	16
*Mary Perkins , Special Education University of Vermont	1	\$ 56,675.00	\$ 19,536.04	M	19
*Elizabeth Grandchamp , Special Education Rhode Island College	1	\$ 42,619.00	\$ 3,863.19	B	7
Total Teaching Staff		\$ 767,131.74	\$ 249,595.72		

During the 2016-2017 school year, there were no teachers (0.0%) teaching under emergency licenses. Reported per Title I (1111)(h) of NCLB requirements

District: **Irasburg**
County: **Orleans**

T102
Orleans Central

Property dollar equivalent yield

Homestead tax rate per \$9,842 of spending per equalized pupil

9.842

1.00

11,862

Income dollar equivalent yield per 2.0% of household income

Expenditures

		FY2016	FY2017	FY2018	FY2019	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$2,002,582	\$2,064,169	\$1,932,850	\$1,984,342	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	-	-	-	\$10,000	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$2,002,582	\$2,064,169	\$1,932,850	\$1,994,342	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-	-	6.
7.	Total Budget	\$2,002,582	\$2,064,169	\$1,932,850	\$1,994,342	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)	\$473,001	\$532,021	\$230,920	\$299,122	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	Offsetting revenues	\$473,001	\$532,021	\$230,920	\$299,122	13.

14.	Education Spending	\$1,529,581	\$1,532,148	\$1,701,930	\$1,695,220	14.
15.	Equalized Pupils	142.82	137.19	130.48	128.48	15.

		\$10,709.85	\$11,168.07	\$13,043.61	\$13,194.43	
16.	Education Spending per Equalized Pupil	\$10,709.85	\$11,168.07	\$13,043.61	\$13,194.43	16.
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	-	-	-	-	17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	-	-	-	-	18.
19.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	24.
25.	Excess spending threshold	threshold = \$17,103 \$17,103.00	Allowable growth \$11,175.73	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$10,710	\$11,168	\$13,044	\$13,194.43	27.
28.	District spending adjustment (minimum of 100%)	113.224% based on \$9,285	115.123% based on \$9,701	128.382% based on yield \$10,160	134.062% based on yield \$9,842	28.

Prorating the local tax rate

29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$13,194.43 ÷ (\$9,842.00 ÷ \$1.000)]	\$1.1209 based on \$0.99	\$1.1512 based on \$1.00	\$1.2838 based on \$1.00	\$1.3406 based on \$1.00	29.
30.	Percent of Irasburg equalized pupils not in a union school district	68.24%	67.93%	66.39%	65.43%	30.
31.	Portion of district eq homestead rate to be assessed by town (65.43% x \$1.34)	\$0.7649	\$0.7820	\$0.8523	\$0.8772	31.
32.	Common Level of Appraisal (CLA)	100.49%	97.20%	93.98%	97.09%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$0.8772 ÷ 97.09%)	\$0.7612 based on \$0.99	\$0.8045 based on \$1.00	\$0.9069 based on \$1.00	\$0.9035 based on \$1.00	33.

If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.

34.	Anticipated income cap percent (to be prorated by line 30) [(\$13,194.43 ÷ \$11,862) x 2.00%]	2.04% based on 1.80%	2.05% based on 2.00%	2.18% based on 2.00%	2.22% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (65.43% x 2.22%)	1.39% based on 1.80%	1.39% based on 2.00%	1.45% based on 2.00%	1.45% based on 2.00%	35.
36.	Percent of equalized pupils at Lake Region UHSD #24	31.76%	32.07%	33.61%	34.57%	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

FY19	ANTICIPATED FUND BAL	PROPOSED RECEIPTS	PROPOSED EXPENSES	PROPOSED FUND BAL
	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