

TACONIC AND GREEN REGIONAL SCHOOL DISTRICT



2022

ANNUAL REPORT

**Towns of Danby, Dorset, Landgrove, Londonderry,
Manchester, Mt. Tabor, Peru, Sunderland, Weston**

IMPORTANT DATES

Annual Meeting

February 28, 2023

7:00PM

Currier Memorial School

Australian Ballot Vote

March 7, 2023

See back page for voting
locations

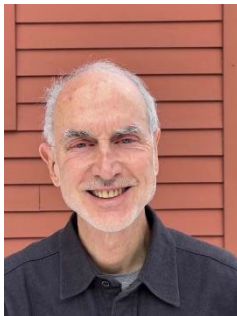
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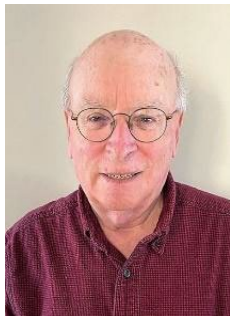
TACONIC AND GREEN REGIONAL SCHOOL DISTRICT

Moderator Oliver Olsen
Clerk Sandra Pinsonault
Treasurer Andrew McKeever

Board Members



David Chandler *
Clerk
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Richard Dale
Vice Chair
Exp. March 2024
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Ben Freeman
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Suzanne Kantorski
Exp. March 2023
(Seat exp. March 2024)



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Herb Ogden
Chair
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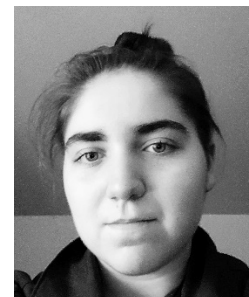
Jon Wilson
Exp. March 2024
jon.wilson@brsu.org



Jane Worley
Exp. March 2023
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Kaitlynn Cherry
Exp. June 2023
kcherry@brsu.org
Student Representative



Kate LeVine
Exp. June 2024
klevine@brsu.org
Student Representative

* Members occupying seats reserved for residents of the four largest towns

Bennington-Rutland Supervisory Union

6378 VT Route 7A

Sunderland, VT 05250 802.362.2452

www.brsu.org

Superintendent of Schools	Randi Lowe	rlowe@brsu.org
Director of Student Services	Paul Eaton	peaton@brsu.org
Director of Finance	Sue Wilborn	sue.wilborn@brsu.org
Director of Teaching & Learning	Skyler LaBombard	slabombard@brsu.org

Currier Memorial School (Prekindergarten – Grade 5)

234 North Main St.

Danby, VT 05739 802.293.5191

Principal Carolyn Parillo cparillo@brsu.org

Sunderland Elementary School (Kindergarten – Grade 6)

98 Bear Ridge Rd.

Sunderland, VT 05250 802.375.6100

Principal Jennifer Turner jturner@brsu.org

Flood Brook School (Kindergarten – Grade 8)

91 VT Route 11

Londonderry, VT 05148 802.824.6811

Principal Amy Harlow aharlow@brsu.org

Assistant Principal Johanna Liskowsky-Doak jliskowskydoak@brsu.org

Manchester Elementary Middle School (Prekindergarten – Grade 8)

80 Memorial Ave.

Manchester, VT 05255 802.362.1597

Co-Principal Debra Fishwick dfishwick@brsu.org

Co-Principal Harrison Shulman hshulman@brsu.org

Assistant Principal Kendra LaRoche klaroche@brsu.org

The Dorset School (Kindergarten – Grade 8)

130 School Dr.

Dorset, VT 05251 802.362.2606

Principal Rosanna Moran rmoran@brsu.org

WARNING

The legal voters of the Taconic and Green Regional School District, consisting of the towns of Danby, Dorset, Landgrove, Londonderry, Manchester, Mt. Tabor, Peru, Sunderland and Weston, are hereby notified and warned to meet at the Currier Memorial School at 234 North Main Street in Danby, Vermont on Tuesday, February 28, 2023 at 7:00 PM to consider and act upon the following articles and to discuss the articles to be voted upon by Australian Ballot.

To be acted upon on Tuesday, February 28, 2023:

- Article 1: To elect a Moderator to serve from July 1, 2023 to June 30, 2024.
- Article 2: To elect a School District Clerk to serve from July 1, 2023 to June 30, 2024.
- Article 3: To elect a School District Treasurer to serve from July 1, 2023 to June 30, 2024.
- Article 4: To determine the date and time on which the 2024 Annual Meeting of the Taconic and Green Regional School District shall be held, and where such meeting shall be held.
- Article 5: To hear and act upon the reports of the School District Directors and Officers.
- Article 6: To discuss articles to be voted upon by Australian ballot.
- Article 7: To transact any other business which may legally come before this meeting.

To be voted by Australian Ballot on Tuesday, March 7, 2023:

- Article 8: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2023 to June 30, 2024?
- Article 9: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$19,987 for the 2023-2024 school year for resident pupils in grades 9 through 12 who attend any approved Vermont independent school?
- Article 10: Shall the voters of the school district approve the school board to expend \$36,829,647, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$20,862 per equalized pupil. This projected spending per equalized pupil is 9% higher than spending for the current year.
- Article 11: Shall the voters authorize the School Board to transfer any unassigned General Fund surplus existing on June 30, 2023, an amount estimated to be \$638,353, to the Building and Grounds Reserve Fund?
- Article 12: Shall the voters appropriate the sum of \$250,000 for the Building and Grounds Reserve Fund?
- Article 13: Shall the voters appropriate the sum of \$125,000 for the Bus Reserve Fund?
- Article 14: Shall the voters appropriate the sum of \$50,000 for the Technology Equipment Reserve Fund?
- Article 15: Shall the Taconic & Green Regional School District advise the School Board, the Vermont General Assembly and Governor that:
 - 1. Because our district does not operate a public high school, students have the opportunity to choose from a variety of public and independent high school options;
 - 2. The electorate does not support the public funding of any school that discriminates against students or staff on the basis of race, creed, color, national origin, disability, marital status, sex, sexual orientation, or gender identity;
 - 3. The electorate supports the current structure of independent schools having autonomy over their governance and operations within the current regulatory framework. This structure of oversight has enabled our districts to make high school education available, as required by the State of Vermont, while maintaining confidence that the schools serving our students provide a high quality of education; and
 - 4. The electorate opposes efforts to change the current structure in a way that eliminates educational opportunities made possible by our current practice of high school choice. The electorate believes our current local educational system, in a great example of Vermont traditions, has evolved within this current structure, through a high level of community commitment and an appropriate exercise of local control, to provide high quality, equitable educational opportunities for our students.

Article 16: To elect the following Officer and School Director positions:

- Danby – One (1) Director for a one (1) year term expiring March 2024
- Dorset – One (1) Director for a three (3) year term expiring March 2026
- Landgrove – One (1) Director for a three (3) year term expiring March 2026
- Mt. Tabor – One (1) Director for a three (3) year term expiring March 2026
- Peru – One (1) Director for a three (3) year term expiring March 2026
- Sunderland – One (1) Director for a three (3) year term expiring March 2026

For the purpose of voting by Australian ballot on Tuesday, March 7, 2023:

Voters of the Town of Danby will vote at the Danby Town Clerk's Office at 130 Brook Road. The Polls will open on Tuesday, March 7, 2023 at 7:00 AM and close at 7:00 PM.

Voters of the Town of Dorset will vote at the Dorset Town Office at 112 Mad Tom Road. The Polls will open on Tuesday, March 7, 2023 at 7:00 AM and close at 7:00 PM.

Voters of the Town of Landgrove will vote at the Landgrove Town Hall at 88 Landgrove Road. The Polls will open on Tuesday, March 7, 2023 at 8:00 AM and close at 7:00 PM.

Voters of the Town of Londonderry will vote at the Old Town Hall at 139 Middletown Road, South Londonderry. The Polls will open on Tuesday, March 7, 2023 at 7:00 AM and close at 7:00 PM.

Voters of the Town of Manchester will vote at the Manchester Town Hall at 40 Jeff Williams Way. The Polls will open on Tuesday, March 7, 2023 at 8:00 AM and close at 7:00 PM.

Voters of the Town of Mt. Tabor will vote at the Mt. Tabor Town Office at 522 Brooklyn Road. The Polls will open on Tuesday, March 7, 2023 at 10:00 AM and close at 7:00 PM.

Voters of the Town of Peru will vote at the Peru Town Office at 402 Main Street. The Polls will open on Tuesday, March 7, 2023 at 9:00 AM and close at 7:00 PM.

Voters of the Town of Sunderland will vote at the Sunderland Municipal Office at 104 Mountain View Road. The Polls will open on Tuesday, March 7, 2023 at 10:00 AM and close at 7:00 PM.

Voters of the Town of Weston will vote at the Weston Playhouse at 12 Park Street. The Polls will open on Tuesday, March 7, 2023 at 8:00 AM and close at 7:00 PM.

The legal voters of Taconic and Green Regional School District are further notified that voter qualification registration, and absentee voting relative to said meeting shall be as provided in Section 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated this 11th day of January 2023.

On behalf of the Taconic and Green Regional School District Board of School Directors:
Herbert Ogden, Chair

Received for the record and recorded this 11th day of January 2023 by:
Sandra Pinsonault, Clerk of the District

SCHOOL BOARD REPORT

Herbert G. Ogden, Board Chair - January 2023

This is the sixth annual report and budget proposal by the school board for Danby, Dorset, Landgrove, Londonderry, Manchester, Mount Tabor, Peru, Sunderland, and Weston. We are responsible for the Currier Memorial School in Danby (pre-kindergarten through 5), The Dorset School (kindergarten through 8), the Flood Brook School (K through 8), the Manchester Elementary Middle School (pre-K through 8), and the Sunderland Elementary School (K through 6). We also fund a number of private pre-kindergartens and fund school choice for our high school students, the majority of whom attend Burr & Burton Academy.

Our chief executive officer is Randi Lowe, who has been the Superintendent of the Bennington Rutland Supervisory Union (BRSU) since July 2020. The BRSU includes not only our large district but also the smaller Mettawee and Winhall districts. For all three districts, the BRSU administers special education, financial management, curriculum and instruction, transportation, food service, building and grounds maintenance, and technology. The BRSU employs the Superintendent as well as other staff who serve all the schools in the Supervisory Union.

On account of the COVID pandemic, everyone faced challenges no one ever thought of before. We are deeply grateful to everyone who works in the schools for shouldering extra work and quickly figuring out new ways to do things. We remain very concerned because the pandemic has worsened an already existing teacher shortage and has been exhausting for many in the schools as well as at home. We are more aware of the limits of remote learning and are trying to help students and staff make up for what was lost when children were at home with little contact with school or with each other.

We are glad that the state's careful response to the pandemic has enabled us to resume the usual Annual District Meeting, with floor votes including the election of the District Moderator, Clerk, and Treasurer. As always, voting on the budget, reserve funds, and high school tuition will be by Australian Ballot on March 7th. **You will not automatically receive an absentee ballot.** If you want to vote by mail, you must request a mail ballot from your Town Clerk. Please do this by Monday, March 6 or go to your Town Clerk and pick up a ballot. Please read this Annual Report for detailed information as you consider the budget and the other issues listed in the Warning on pages 3 and 4.

This year's Warning has one unusual item, regarding school choice. This issue became more complicated in June, when the U. S. Supreme Court decided a case from Maine, which had attendance options that resembled ours. The court said school districts that paid tuition to nonpublic schools had to pay schools that used the money for religious instruction as long as they met educational standards. The Vermont Supreme Court has said the Vermont Constitution does not allow funding religious instruction with public money. There is heated debate about how districts like ours, which have no public high school, can obey both constitutions. Most districts do not have to deal with this question, because most have a public high school and therefore cannot be asked to send tuition to any nonpublic high schools regardless of whether they would use it to fund religious instruction.

The Warning includes the proposed budget. It reflects the challenges of attracting qualified staff and of inflation. In considering the residential property tax rate, please bear in mind that the many citizens who benefit from income sensitivity will not pay the stated rates on their homestead property. For those who lack this benefit, tax bills will increase substantially. This is happening because, although the school tax rate has gone down, the Common Level of Appraisal has gone way up, reflecting the surge in property values during the last year. In other words, the increase in the value of residential real estate has more than canceled out the decrease in the base tax rate.

The budget would have to be reduced by \$257,928 to lower the equalized tax rate one cent, or in other words to lower the tax on a \$100,000 property by \$10. We estimate that we will have enough surplus so that we could reduce the tax rate from what you see on page 38. At present, however, that does not seem. The purpose of the tax stabilization reserve is to avoid tax shocks from year to year.

SCHOOL BOARD REPORT

(continued)

Developing a budget was only one of our tasks. Last year, over 600 people gave us their opinions about goals by answering two fundamental questions: First, what is the purpose of schools in today's world? Second, what important skills, values and behaviors do you hope our students gain from their time in our schools? We revised our goals and policies accordingly and continue to review them. Public input is important, and we wish we could have had more. We publicize our meetings on electronic bulletin boards like Front Porch Forum and in the local print media, and our part of the Supervisory Union website can be used for comments, but we do not receive many.

Once we set goals and policies with your help, we tell the Superintendent to meet the goals and follow the policies in any reasonable way without our day to day supervision. Just as we are accountable to the voters, who own the system, the Superintendent is accountable to us. We look at what the Superintendent has done. If it is not as expected, options include re-evaluating our goals to see if they were realistic, adding more detailed policies to guide the Superintendent, or finding a new Superintendent. This process is called Policy Governance. More information is on page 8. We look forward to receiving more advice from you as we continue to improve our policies.

In addition to the budget, you will be voting for board members on March Town Meeting Day. We have thirteen elected members and two nonvoting high school student members. A complete list of board members and of seats up for election this March is at the beginning of this report. Please note that our nine town merger agreement says that all members are elected by all voters and represent all communities. There is a crucial difference, for example, between being "the representative **of** Dorset" and "the representative **from** Dorset." More detail about this is on page 8.

I want to thank all board members for the hours they spend seeking input, preparing for and attending meetings, and becoming educated through events run by the Vermont School Boards Association and others. I especially want to thank Dick Dale of Londonderry and David Chandler of Dorset for their service as Vice Chair and Clerk, and Jim Salsgiver and David Chandler of Dorset for serving on the Vermont School Boards Association Board. In addition, Jim Salsgiver chairs the board of the supervisory union.

If you want to know more about how we operate or comment on our work, please attend one of our meetings either remotely or in person. We also welcome comments and questions by letter or email. We meet at least monthly. We begin at 6:30 p.m. and aim to end by 8:30. There is a ten minute public comment period at the beginning. Agendas, minutes, and information on how to attend remotely are available on the Bennington-Rutland Supervisory Union website, www.brsu.org.

HOMESTEAD DECLARATION AND HOUSEHOLD INCOME

Have you filed your Homestead Declaration and Household Income Forms with the State of Vermont for 2021?

The education portion of your property taxes are income sensitive. You may be missing out on reductions to your education property taxes if you do not file the applicable forms when due.

In order to take advantage of any available reductions to your education property taxes, you must file forms HS-122 (Homestead Declaration and Property Tax Adjustment Claim) and HI-144 (Household Income) with the state of Vermont.

You can find more information at <https://tax.vermont.gov/property-owners/homestead-declaration>

BOARD GOALS

Goal #1 - Governance - The Board will adopt a governance model that looks to the future and fosters a high level of effectiveness and efficiency.

Goal #2 - Community Engagement - The Board will use a proactive approach to community engagement to assist in the formulation of ends policies.

Goal #3 - Equity - The Board will use possibilities presented from the merger to provide substantial equity in the quality and variety of educational opportunities.

Goal #4 - Legislative Action - The Board will keep abreast of legislative issues and take action when needed to support the district.

BOARD NORMS

- As a Board:
- We will make sure all our students are our first priority.
 - We will honor the distinction between governance and administrative responsibilities.
 - We will set ends policies, executive limitation policies, board-management delegation policies, and governance policies and measure our performance against these policies.
 - We will set goals for our work that are SMART (specific, measurable, attainable, results-oriented, and time-bound) and we will periodically check in on these goals.
 - We will conduct ourselves in a courteous and professional manner. This means we will:
 - Respect time
 - Follow protocol
 - Speak to the point
 - Be prepared
 - Bring closure to open items
 - We will make fact-based decisions that are in the best interests of our stakeholders.
 - We will clearly and effectively communicate with all stakeholders.
-

BOARD OPERATIONAL DEFINITION OF EQUITY

Education equity means that each child receives what they need to develop to their full academic and social potential. Working towards equity involves commitments to Access, Process, and Outcomes, including by:

1. Removing the predictability for success or failures that currently correlates with any social or cultural factor,
2. Interrupting inequitable practices, examining biases, and creating inclusive multicultural school environments for adults and children,
3. Discovering and cultivating the unique gifts, talents, and interests that every human possesses.

Equity goes beyond formal equality where all students are treated the same. Achieving equity may require an unequal distribution of resources and services.

(Definition adapted from the National Equity Project)

HOW DOES AT-LARGE REPRESENTATION WORK?

by Herbert Ogden, Board Chair

Each Taconic and Green School District Board member represents all District residents, not just the people who reside in the town where the candidate lives. There's a crucial difference between being "the representative **of** Dorset" and "the representative **from** Dorset." None of us represent only our hometown. All 13 voting members are elected by the voters in the whole District. Regardless of which town a member resides in, the member is elected by all the voters in the whole District, not just by the voters in the town where the candidate resides.

Representation rules differ from residency rules. The difference is complicated in our District but let me try to explain: From among the legal voters in each of the nine towns in the District, one or more candidates are on the ballot when a present board member ends a term of office. All voters in the District, not just the voters in the town where the candidate resides, elect one person from each of the nine towns. That accounts for nine of the elected thirteen seats. There are four additional seats, reserved for residents of the four largest towns (Danby, Dorset, Londonderry, and Manchester). One or more such residents is on the ballot when a present board member who lives in one of these four towns resigns or ends a term of office. All voters in the District, not just the voters in the four largest towns, elect the additional four members who live in those towns. Because each seat is voted on by all the voters in the District, wise candidates will appeal to voters outside their own towns. For example, assume that two of the four additional seats are vacant and two residents of each of the four largest towns run for those two seats. For those two seats, there would be a total of eight candidates, with two each residing in Danby, Dorset, Londonderry, and Manchester. Residents of Londonderry could win both of those seats (in addition to the seat reserved for a Londonderry resident) even if they ran slightly behind in the four largest towns, as long as they ran ahead in the smaller towns. This is true because every voter in the District votes on every one of the 13 seats, and every board member represents all the voters in the whole District.

HOW DOES OUR POLICY GOVERNANCE WORK?

by Herbert Ogden, Board Chair

We began using Policy Governance in 2019. It is a newer way of operating than most districts in Vermont use, so perhaps an example from another area of life may help show how it works: Assume the District is like a Vermont manufacturer, Vermontco, that wants to sell its goods profitably in Japan. Under policy governance in its broadest form, Vermontco's board would tell its CEO that this was the goal. The CEO would decide how to market the goods, ship the goods, and ensure payment. Vermontco's board would **not** tell its CEO whether to advertise, whether to send the goods by ship or by air, or whether to extend credit. Vermontco's board would, however, tell its CEO how **not** to operate. For example, it would forbid illegal and unethical conduct. As long as the CEO found a reasonable way to sell the goods profitably within whatever limits the board set, Vermontco's board would be satisfied. Ultimately the company's board is accountable for results to its owners, the shareholders. More information on Policy Governance is on various websites, including www.carvergovernance.com.

This example does not work 100% for public boards like ours. Some of our duties are set by state law, which does not allow us to delegate certain tasks to the Superintendent. Mostly, however, policy governance works for public boards as well as private ones. It also forces the board to define what its goals are after consulting the people who own and use the schools. Accordingly, we are maintaining our efforts to find out what people in the District want us to achieve.

Policy Governance remains a work-in-progress for us. Your feedback was invaluable in developing the original merger. We relied on your involvement to create our goals, and we welcome your continued involvement to improve them.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

Randi Lowe, EdD

January 2023

Preparing for this report, I feel proud of what we have accomplished over the past year. The Bennington-Rutland Supervisory Union (BRSU) is engaging in important work focused on improving our programming and meeting the needs of more students. I will provide highlights in this report.

During the 2021-22 school year, a team of educators reviewed research-based math curriculums to replace our previous curriculum. The committee recommended adopting *Reveal Math* which all schools began using at the start of the 2022-23 school year. This curriculum is more rigorous than our prior curriculum and has built-in lessons and practice activities designed to meet a wide range of learning needs. In addition to the classroom curriculum, we recently purchased the companion intervention program, *Arrive Math Booster*, so students who require additional support in math will receive instruction closely aligned with what they receive in the classroom. This is designed to ensure all students have access to high-quality and effective classroom instruction. It generally takes 2-3 years to see the impact of a new curriculum implementation, and we believe we will see positive assessment results.

Another committee has been reviewing our reading and writing curriculum and is in the final stages of making their recommendation to use starting next school year. The committee is ensuring that the “big 5” areas of reading, including phonological awareness, phonics, fluency, comprehension, and vocabulary are explicitly and directly taught in their selection. We have seen significant improvement in our youngest students’ basic skills since we began using Heggerty and Foundations for phonological awareness and phonics instruction and we want to continue with this momentum. Ensuring a guaranteed and viable curriculum for our students is important to establish a strong foundation in early literacy.

The BRSU completed an equity audit during the 2021-22 school year and over the summer we received the final report. Findings indicate there are areas for us to explore and address related to the broad areas of strategic planning, beliefs about students, students’ sense of belonging, psychological safety, family engagement, recruitment/retention of teachers, and policies/ procedures. All BRSU schools are looking more closely and critically at the performance of students in different subgroups and an SU equity committee will begin meeting soon to address system-level policies and practices. School and central office leaders are working with the University of Washington’s Center for Educational Leadership to complete a yearlong course called “Leading Equitable Schools.” Our teachers are continuing to participate in 4 equity-focused modules annually to grow and expand their understanding of equity-centered topics. This is all designed to ensure we are meeting more needs of more students.

While we strive to provide a strong and effective education for our learners, we operate under a cloud of unprecedented numbers of school shootings across the country. Our School Boards join me in concern and advocacy in this area. The Mettawee and Taconic and Green School Boards sent letters to the public, legislators, Agency of Education, and Governor, expressing their concerns, and advocating for action to keep our schools safe. The Supervisory Union invested funds to update and expand school security, require identification badges for all employees and visitors, and restrict public access to school buildings. In addition to this, every school has a group of professionals who have been trained to complete threat assessments. School and central office personnel are following the Sigma threat assessment protocol in this work. We have a responsibility to keep our school communities safe *and* to educate our children when they make poor decisions. Schools are working hard to balance both of these responsibilities.

Last May, a group of parents, teachers, board members, and a principal and community member joined me to begin discussing the idea of a regional middle school for the Taconic and Green Regional School District. A demographic study was completed as part of this work and last fall, the committee recommended to the School Board that they advance the exploration. The Board approved an architect review of the Manchester Elementary Middle School, Dorset School, and Flood Brook School buildings and properties to recommend the best location for a potential middle school. This report was recently completed and recommended Manchester as the most appropriate spot given its central location within the SU. The Board also approved moving forward with community engagement and visioning work to hear more about what the community wants and needs. This work will be completed in the first few months of 2023. We have included \$60,000 in the FY24 budget

REPORT OF THE SUPERINTENDENT OF SCHOOLS

(continued)

to cover any conceptual design work that may be required, should this project continue to move forward. We welcome public input on this discussion and will share information in school newsletters, social media, and on the BRSU website.

One of the most significant challenges we face right now is the lack of substitutes when teachers and staff are absent from work. This is a national issue and is creating operational and educational challenges for our schools. School systems across the country are implementing a wide variety of solutions but most are not addressing the source of the problem. We have always looked outside the system to replace teachers and staff when they are absent. No other business model is set up like this, and so this fall, I met with a group of interested employees to creatively think through possible solutions. These meetings led to a clear consensus that we needed an internal system of stability to ensure teaching and learning had minimal disruption and meaningful relationships could be established. The result of this work is the addition of nine support positions to the Taconic and Green budget, to be shared between Manchester Elementary Middle School and Flood Brook School next school year. These positions will join a team of classrooms as instructional assistants and will support classroom programming and directly educate the students on the team when someone is absent from work. We hope this goes a long way to solving our staffing problem and allows for more consistent teaching and learning experiences.

We are doing a lot of effective work throughout our schools and will continue to grow and improve over time. We have strong and committed School Boards and I have developed an open and honest partnership with Board members. At a time when schools are under a high level of stress and pressure, our Boards stay focused on what matters and thoughtfully guide and support our work. We have shared values and a commitment to every child in our community. I am grateful to be serving as the Superintendent for the BRSU and partnering with our School Boards, parents, teachers, and staff to provide a high-quality education to our students. It is a privilege to work and live here.

SUPERINTENDENT ENROLLMENT REPORT

ENROLLMENT AS OF DECEMBER 1, 2022

ENROLLMENT *	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Currier	2	7	10	13	14	12	4	12	-	-	-	-	-	-	-	74
Dorset	-	-	14	17	13	18	16	18	20	23	20	-	-	-	-	159
Flood Brook	-	-	24	30	16	41	30	30	34	25	30	-	-	-	-	260
MEMS	-	20	31	29	35	40	35	45	39	55	44	-	-	-	-	373
Sunderland	-	-	10	8	4	8	8	13	10	-	-	-	-	-	-	61
Sub-Total	2	27	89	97	82	119	93	118	103	103	94	0	0	0	0	927
Less Non-Residents	0	0	1	6	1	4	4	6	3	14	11	0	0	0	0	50
TOTAL	2	27	88	91	81	115	89	112	100	89	83	0	0	0	0	877

* includes non-resident students

TACONIC & GREEN **	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Arlington	-	-	-	-	-	-	-	-	-	-	0	2	1	1	4	8
Brattleboro UHS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	139	130	143	134	546
Cambridge Central	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Cardigan Mtn	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Currier	2	7	10	13	14	12	4	12	-	-	-	-	-	-	-	74
Cushing	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Dorset	-	-	14	17	13	18	16	18	20	23	16	-	-	-	-	155
Eagle Hill	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Flood Brook	-	-	23	26	15	38	28	29	32	21	29	-	-	-	-	241
Governor's Academy	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Grace Christian	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Green Mtn UHS	-	-	-	-	-	-	-	-	-	-	-	2	-	1	-	3
Holderness	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Kent	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Leland & Gray	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
LiHigh	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Long Trail	-	-	-	-	-	-	-	-	-	-	-	6	14	5	10	35
MEMS	-	20	31	28	35	39	35	41	38	45	38	-	-	-	-	350
Mill River	-	-	-	-	-	-	-	-	-	-	1	-	1	4	4	10
Northfield Mt Hermon	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
NY Military Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Okemo Mtn School	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
PK Partners	44	34	-	-	-	-	-	-	-	-	-	-	-	-	-	78
Pomfret	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	1
Stratton Mtn	-	-	-	-	-	-	-	-	-	-	-	3	2	2	6	13
Suffield Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Sunderland	-	-	10	7	4	8	8	13	10	-	-	-	-	-	-	60
The Taft School	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
VT Academy	-	-	-	-	-	-	-	-	-	-	-	-	1	1	-	2
Williston Northampton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Total	46	61	88	91	81	115	91	113	100	89	84	155	152	164	163	1593

** only resident students

PK3 = 3 yr olds; PK4 = 4 yr olds.

ENROLLMENT HISTORY

	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015	Dec 2016	Dec 2017	Dec 2018	Dec 2019	Dec 2020	Dec 2021	Dec 2022
K	107	123	110	112	101	93	100	101	97	109	75	90	89
1	105	101	120	105	111	101	96	104	94	100	102	85	97
2	112	112	101	120	107	115	104	99	105	94	90	116	82
3	105	116	109	103	123	111	121	109	93	106	97	89	119
4	108	111	113	111	108	116	111	116	107	103	106	113	93
5	106	110	112	114	106	112	126	119	114	104	101	115	118
6	116	104	113	114	114	115	108	123	108	115	84	96	103
7	138	132	129	135	144	134	134	107	126	115	112	94	103
8	152	150	128	137	142	139	144	135	103	125	108	107	94
TOTAL K-8	1,049	1,059	1,035	1,051	1,056	1,036	1,044	1,013	947	971	875	905	898
<i>Less Non-residents</i>	30	28	34	30	35	39	33	34	32	39	34	32	50
TOTAL K-8	1,019	1,031	1,001	1,021	1,021	997	1,011	979	915	932	841	873	848
Homestudy K-8	-	-	-	-	-	-	-	-	-	35	92	45	54

9	153	160	154	150	151	151	149	155	164	144	158	148	155
10	145	161	163	162	153	149	159	161	162	166	154	166	152
11	204	149	168	185	171	159	149	163	164	171	166	154	164
12	148	191	161	174	177	168	164	154	160	169	183	180	163
TOTAL 9-12	650	661	646	671	652	627	621	633	650	650	661	648	634
Homestudy 9-12	-	-	-	-	-	-	-	-	-	8	5	9	9

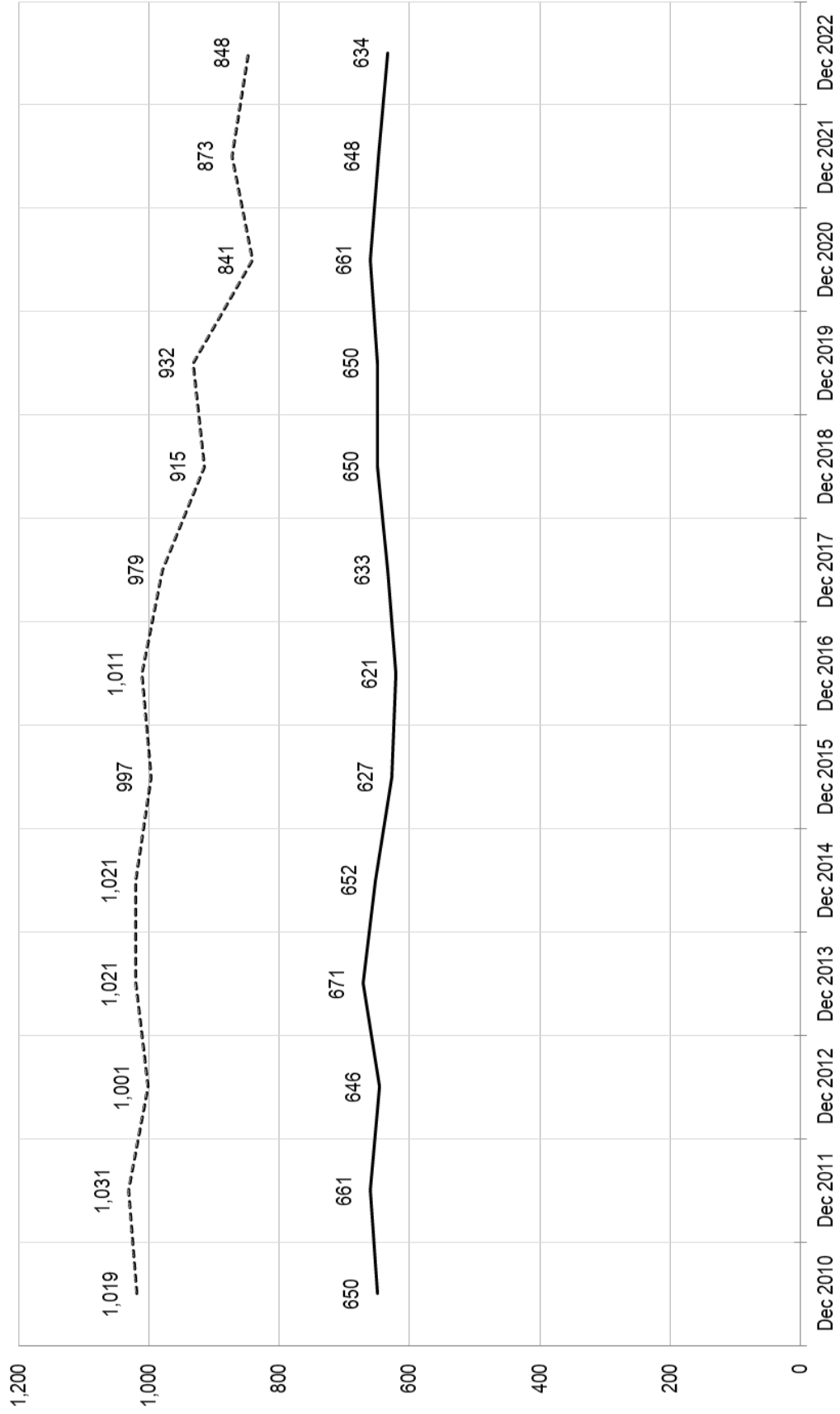
TOTAL K-12	1,669	1,692	1,647	1,692	1,673	1,624	1,632	1,612	1,565	1,582	1,502	1,521	1,482
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Pre-K counts are excluded from the above figures as it is difficult to compare counts over time due to changes in statute and the variable enrollment of students within the counts. It should be noted that Pre-K students are included in the ADM figures shown on page 11.

T&G Enrollment History

----- Grades K-8 (resident students only)

— Grades 9-12



PRINCIPAL'S REPORT - Currier Memorial School

Carolyn Parillo, Principal - January 2023

Currier Memorial School is having an incredible year and we have so much to celebrate! We have been bringing back numerous events that were halted by COVID. We are making continuous efforts to improve on a safe learning environment for all. We are implementing curriculum and interventions to ensure we are making successful gains towards our Continuous Improvement Plan (CIP) goals. We are proud of what we have accomplished, and the growth we are seeing in our students!



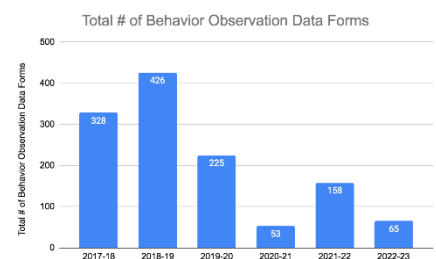
Highlights from the past year include concerts, author visits, a mobile S.T.E.A.M. museum, trips to the Smokey House, Harvest Open House, a trip to the Southern Vermont Art Center, the Northshire Bookstore, and a family luncheon, to name a few. Students were highly engaged as they explored and experienced a variety of hands-on activities to help deepen their understanding of the wonderful world around them! We are always looking for opportunities to enhance student learning, and we are thankful to have resources available to support our efforts.

In addition to creating joyous opportunities for learning, we also challenge ourselves to engage in our own professional development. This ensures that we are implementing evidence based practices for literacy, math, science, and social studies. This school year, as part of the BRSU initiatives, we implemented a new math and inquiry based social studies curriculum. Additionally, Currier teachers in grades 1-4, special educators, and our interventionist have been trained in the Orton-Gillingham technique, which is a multisensory approach for teaching explicit reading skills. John Hattie, a well-known and respected educational researcher, has identified that "Collective Teacher Efficiency" (Hattie, J. 2018) is the number one indicator of student achievement. We have worked incredibly hard, and continue to do so, to build strength in this area, and we are well on our way. Many family members have commented on the excitement and confidence their children have with their reading skills!



Another important area of focus is ensuring that our students feel safe and have a sense of belonging at school. We utilize a number of data points as evidence towards success in this area. We look at behavior, attendance, various surveys, and academic data to determine if we are making the progress we are aiming for. As you can see in the graph below on discipline write-ups, when comparing pre-pandemic numbers to the present, there has been great improvement made by learning more effective ways to meet social and emotional needs of our students. At this time, we have a total of 65 behavior write-ups, compared to 72 at this same time last year. In addition, so far this school year, students have collectively earned 10,000 positive dojo points for showing kindness,

being safe, responsible, and respectful! This is a clear indication that we are heading in the right direction and that our continued efforts will lead us to our goal of sustaining positive student behaviors. We are still working hard to get our attendance back to pre-pandemic levels. While we all continue to struggle with daily challenges to make determinations on symptoms, this area also continues to improve as time marches on. In a recent survey given to students grades 2-5, 97% of students reported they feel safe and have friends at school. We want ALL students to feel this way and will continue to work hard to reach 100%!



We are encouraged and inspired by the amazing community that we serve! Currier families and the local communities provide an abundance of on-going support and care for our students. The collected efforts of our families, community members, teachers, and support staff combined with an unyielding determination, ensures that we have what we need to support the growth and success of every one of our students.

PRINCIPAL'S REPORT – The Dorset School

Rosanna Moran, Principal - January 2023

The Dorset School currently has 159 students. We have 33 students who are new to TDS this year: 21 in grades 1-8 and 12 Kindergartners!

One of the big takeaways from COVID was that our students had been facing too many transitions during the day. Fortunately, we have been able to maintain the same configuration as last year, with self-contained classrooms K-5 and two teacher teams for grades 5-6 and 7-8. We have continued with our welcoming committee out front each morning and afternoon, which remains a highlight of my day. We kept two (shorter) recesses per day and a team approach to coverage for recess and lunch. This allows for more consistency, as students are not interacting with multiple teachers and paras for recess and lunch. The big change this year is that all students are eating in the cafeteria again. Because the lunch periods overlap, it allows for more adults in the cafeteria for supervision throughout lunch.

Project Based Learning: Throughout the year, each grade level teacher will have the opportunity to partner with our art teacher, David Paarlberg-Kvam to plan units of project based learning. Last year, the 6th grade created a cell project where they built a geodesic dome to represent the cell and utilized QR codes to record and access information they had researched on the specific parts of the cell. This year, he has facilitated several more projects:

- Second graders turned part of their classroom into a cave as part of their science unit on cave dwellers. They drew pictures and built plaster models of creatures and studied the first human artwork found in caves.
- Third grade students researched different regions of the world and created recorded pertinent information and travel tips for tourists. They built a globe, and affixed QR codes to access the students' recordings of the travel tips for each region. Finally, they invited visitors to place flags on the regions they had visited.
- Eighth graders solved their lack of storage space by planning and building a science themed storage unit as well as researching the science concepts they included within the design.

Community Outreach: It was great to have our students participating in live performances again! Dan Seiden (Mr. D) organized concerts last March for our students, which coincided with our arts fest. It was the first time we had parents in the building since early 2020! We look forward to hearing our amazing musicians again at the end of January! One of the 7/8 electives was a play, *The Day the Internet Died*. Our students did a terrific job and did a tremendous job performing it at the Southern Vermont Arts Center last June!

Trout in the Classroom is back on track as well! 100 Brook Trout eggs were delivered January 5th and we look forward to seeing them grow as well as their release in May. What is even more amazing to watch is the competence our young scientists develop as they attend to proper feeding and pH levels in the water, and research conditions for their release.

Student growth and assessment:

We continue to utilize i-Ready as our universal screener, and while we are still seeing the effect of two and half years of disrupted schooling, we are seeing good growth. In reading last year, students K-8 made 126% of expected growth in Reading and 104% of expected growth in Math.

- In reading, 90% of our students are passing 70% or more of their lessons.
- In math, 89% of our students are passing 70% or more of their lessons.

I look forward to January i-Ready results to celebrate the growth our students have made so far this year!

I feel so fortunate to work with a dedicated, talented faculty and staff in such a supportive school community!

PRINCIPAL'S REPORT – Flood Brook School

Amy Harlow, Principal - January 2023

“Success is to be measured not so much by the position that one has reached in life as by the obstacles which they have overcome.” – Booker T. Washington

Looking back on the last year I feel so much gratitude towards the Flood Brook School and community. We put our growth mindset to work and have come together following the pandemic uncertainties back into the rhythm of a 'normal' school year! We welcomed our new Assistant Principal, Johanna Liskowsky-Doak, our teachers and support staff are excellent, the students are coming to school ready to learn, and we are feeling so supported by our parents. I am enjoying getting to know the larger community of Londonderry. We have overcome the obstacles of a global pandemic and are looking forward to a positive Flood Brook School future.

The Flood Brook School currently serves 260 students Kindergarten through Eighth grade. We serve the communities of Londonderry, Weston, Landgrove, and Peru and also welcome students from Winhall, Ludlow, and Manchester. Our school is made up of three wings, the Primary Wing (K-2), the Intermediate Wing (3-5), and the Middle School Wing (6-8). We have two classes at each grade. Our Unified Arts include French, Physical Education, Art, Music, Media, and Health. Students in our middle school participate in daily advisories based on Developmental Design, an approach that encompasses the social needs of adolescents with the goal of creating responsible independence. Elementary students engage in Responsive Classroom Morning Meetings, an engaging way to start each day and build a strong sense of community in order to set the students up for a successful day both academically and emotionally. All teachers utilize our outdoor classrooms and spaces on a regular basis. We have an excellent staff who are committed to the safety and well-being of all of our students.

We continue to work on developing a fully implemented system of MTSS (Multi-Tiered System of Support) as required by the State of Vermont. A MTSS system addresses the academic and social-emotional needs of all students.

iReady is the tool we use to drive our school wide assessments in order to determine student growth and interventions. We have added teacher assigned lessons in addition to the Personalized Pathways which i-Ready generates based on student performance. The Personalized Pathways are designed to fill in the gaps from previous years' learning; teacher assigned lessons are focused on helping students with the current year's curriculum.

At Tier 1, all students are receiving core instruction in their classrooms. We have adopted the **Reveal Math Curriculum** this year and have been happy with the results. Teachers are using **Inquiry Ed** to enhance their World Learning and Science curriculum, and all elementary teachers are using Phonemic Awareness and a tool called **Foundations** to help young readers learn how to be successful in literacy. Classroom teachers work with students in their WINN (What I Need Now) Block to provide support and intervention within the classroom.

When the data shows us that students are needing Tier 2 interventions, we have two Math and Literacy Interventionists who are available in all grades to provide services in eight week cycles. Our five special education teachers work with identified students to provide more intensive services.

The Flood Brook School continues to work with Positive Behavioral Interventions (PBIS) along with Restorative Practices. It has been a challenging year for students coming back into the building and re-learning the skills necessary to maintain a safe learning environment. Through PBIS, we celebrate students' successes in following expectations. Restorative opportunities are provided when expectations are not being met.

I have felt so welcomed here at Flood Brook School, by the community, and by the BRSU. I know there are some I haven't met yet, please feel free to call and come in and visit anytime. I will continue to lead the Flood Brook School with compassion and integrity so that our students can grow and thrive.

PRINCIPAL'S REPORT – Manchester Elementary Middle School

Deb Fishwick, Co-Principal / Harrison Shulman, Co-Principal - January 2023

Manchester Elementary Middle School (MEMS) welcomed 44 new families, 79 new students and 24 new staff members to its community. MEMS enrollment continues to hold steady at 369 students, serving grades PK-8. Our newly enrolled students have come from many local towns seeking school choice, and others have found their way here from many different locations. We are proud to embrace a student population that is diverse by Vermont standards.

Our school year started in a more traditional way. We celebrated the beginning of the 2022-2023 school year by welcoming families back into our building. Students were able to visit their classrooms, meet their teachers, and were served ice cream by the principals before they headed home.

As we transitioned into the new school year, we did so with several new programs to support the BRSU's proficiency based curriculum. These programs included Reveal Math which provides access to grade level standards as well as offering differentiated assignments to support students learning at all levels.

We are also piloting InquirEd which is an inquiry based program for social studies. In this program, students engage in investigations to build their knowledge in History, Civics, Geography, and Economics. The program allows students to develop their transferable skills and supports student voice and choice and connects to students' experiences and interests. By incorporating elements of students' previous in or out of school learning and experiences, students' thinking becomes more valued and encourages students to begin realizing that their in-school learnings and experiences have immense importance outside of the classroom walls.

Elementary Level

The Elementary Level have not only focused on curriculum they have spent time building classroom community. Our elementary teachers use Responsive Classroom as a structure. Each morning, students begin their day with a morning meeting which gives students an opportunity to greet one another and sets the structure of the day. We are also integrating the Second Step program as a foundation for supporting the social emotional needs of our learners. These things along with PBIS (Positive Behavior Intervention Support) helps us to create an environment in which students are ready and able to learn.

Our Elementary Level schedule has a daily intervention block or W.I.N. (What I Need). During this time students may work independently on extension activities, work in small groups practicing foundational skills, or they may work directly with a teacher on lessons to help them move forward as a learner. Groups change regularly and are built based on a student's need.

Middle Level

The Middle Level grades have been working hard to further our programming for students in order for them to develop skills that will carry over and serve them well in High School and beyond. Educators have been provided numerous opportunities to grow as well.

The Grade Six team has created a yearlong inquiry study at Merck Forest which allows students to develop a research question, collect data in the field and utilize skills from all content areas to pursue the answer to a question in an area of interest. The trips to Merck occur monthly and after data is collected there, the students work through the steps of the scientific method to determine if their hypothesis is accurate or if further research is needed. In addition to this work, the grade six students are engaging in the Trout in a Classroom project, where students raise trout eggs from their beginning stages and prepare an ecosystem for them to be hatched. This year, however, a new spin on the Trout in the Classroom project has been undertaken by working in tandem with our art teacher to create an integrated arts project which has resulted in life-size murals of trout being painted along the classroom.

PRINCIPAL'S REPORT – Manchester Elementary Middle School

(continued)

The Grade Seven and Eight teams have combined to become a six person core academic group that works alongside three special educators. Within this team, teachers have been working with our instructional coach to develop integrated units of study which look at a particular topic through the lens of three different subject areas: English Language Arts, Literature and Social Sciences. This work is allowing students to have a deeper understanding of content and helping students to see how skills do not have to remain in one subject area but can be carried over into many different areas of study. The same idea is guiding the Eighth Grade STEM class, which combines the skills of Math and Science. Students take their skills and apply the concepts of design, creating products that enable students to see the theoretical become tangible. The seventh and eighth grade team have also been developing programming by incorporating elements of Project Based Learning professional development workshops held prior to the global pandemic and creating a sort of Capstone project for our students. This is just the beginning of the Project Based Learning and Capstone effort, and we are looking forward to more work to be done regarding these skills in the upcoming academic year.

In closing, we are excited as we move forward with our new curriculum and continue to look forward to the exciting and new learning opportunities for our students at MEMS.

PRINCIPAL'S REPORT – Sunderland Elementary School

Jennifer Turner, Principal - January 2023

At Sunderland, we pride ourselves on being a small school with a clear vision: Learners Today, Leaders Tomorrow. Sunderland is a special place to learn with high expectations for both academic and personal growth for all. Our faculty and staff are committed to meeting the individual needs of our students. Our families are our best partners and are extremely supportive of our school.

Sunderland's parent teacher group has always been an asset to our school. This year the group has grown in both number and excitement. After two years of limited options, they are thrilled to be able to bring back our traditional events as well as introduce new ones. We are very appreciative of their commitment to our students and staff.

Sunderland Elementary School currently has 61 students enrolled from 46 families. This year for the first time in four years, our kindergarten is not combined with first grade. For combined classes, we have our first and second graders together, as well as our third and fourth graders. This structure allows for a larger learning community to provide better opportunities to collaborate and grow with each other. All of our teachers have implemented flexible seating options in their classroom to accommodate students' preferences. They are also in their second year of providing project based learning opportunities to students throughout the year.

Along with the other BRSU schools, we are implementing Reveal Math and InquirEd this year. These new programs were each chosen by a team of educators from across the SU because they are designed to provide students with engaging experiences in mathematics and social studies. They both provide teachers with a variety of options in delivering instruction and monitoring progress. We look forward to seeing how students respond to this over time.

Safety has been another focus across the BRSU. Sunderland's safety committee has been working to ensure that our emergency operations plan is all encompassing. Additionally, we have helped staff with the transition to options based drills and understanding the behavior threat assessment approach and process. Our school now has key cards for entry into our school by staff and identification badges are worn by all the adults in the building. All of these steps have improved the safety of our students and staff.

We are very proud of our continued growth and work hard to improve the student experience each year. Please feel welcome to visit and see for yourself.

FREQUENTLY USED TERMS AROUND BUDGETING AND TAX RATES

Office of the Superintendent - BRSU Assessments

Assessments are amounts collected by a supervisory union from local member districts to support the supervisory union's budget(s). Total assessments are calculated by subtracting any local revenues, such as interest earned and grants received, from the approved supervisory union budget. The remaining net costs are then assessed to member districts in a variety of ways through an allocation process and included in the member districts' local voted budget.

Allocation methods used are average daily membership counts (ADM), projected enrollment, and management estimates. District assessments may vary from year to year due to changes in the supervisory union expenditures and/or revenues as well as the district's overall share of the assessment based on the allocation methods used. Changes in a supervisory union budget have a direct impact on assessments included in member district local budgets.

Education Spending

Education spending is the amount of money to be drawn from the state education fund in support of a district's budget. It is calculated by taking a district's voted and approved budgeted expenditures and appropriations minus local revenues such as interest, tuition charged for non-resident students, categorical grants, etc., less any surplus or reserve funds used. Education spending is used to calculate a district's equalized tax rate.

Average Daily Membership

Average Daily Membership (ADM) is a count of enrolled students, by town of residence and state-placed status, who receive an education at public expense. Resident students are counted during the period from the 11th to the 30th day of the current school year, while state-placed students are counted in the school year prior to the current census period.

ADM is used in the equalized pupil calculation which in turn is used to calculate a district's equalized tax rate.

Equalized Pupils Count

The equalized pupils count is an average of the two most recent ADM counts (long-term membership) with weighting factors applied to PK and secondary students, state-placed student counts, and factors applied for poverty, limited English proficiency, and state-wide reconciliation. Equalized pupils are used to calculate a district's equalized tax rate.

The equalized pupils count is used to calculate a district's equalized tax rate.

Weighted Long-Term Membership Count

Effective for the FY25 budget year, the state will begin using a new count, weighted long-term membership, in place of the equalized pupils count. This count is comprised of long-term membership (an average of the two most recent ADM counts) and weighting factors applied for grade level, poverty, limited English proficiency, small schools, and population density.

The weighted long-term membership count will be used to calculate a district's equalized tax rate beginning in FY25.

FREQUENTLY USED TERMS AROUND BUDGETING AND TAX RATES

(continued)

Common Level of Appraisal

The Common Level of Appraisal (CLA) was developed to equalize what is paid in education property taxes across a town. The CLA for every Vermont town is the primary result of the Equalization Study performed by the Tax Department every year. The equalization study compares the ratio of Grand List value to sale price for all the arms-length sales in the town over the prior three-year period. The study considers sales price as the best measurement of fair market value. If Grand List values are generally less than sale prices for the recent sales, the town will end up with a CLA of less than one hundred percent. If Grand List values are generally more than sale prices for the recent sales, the town will end up with a CLA of more than one hundred percent. Once the CLA is determined, it is used to adjust the district's equalized tax rate and the non-homestead tax rates. The CLA doesn't change taxpayer's property values, only the education tax rates in a town.

Penalties in the Tax Rate Calculation (Not applicable through FY29)

An excess spending penalty (32 V.S.A. § 5401 (12)(B)) is applied if a district's education spending per equalized pupil (ES/EP) exceeds the state-wide ES/EP increased by 121%. The variance is added to the district's ES/EP prior to calculating the final tax rate. The penalty is paused through FY29 while we transition to using the new weighted long-term membership counts to calculate education spending per pupil.

Property Yield

The property yield is the "Property Dollar Equivalent Yield" which means the amount of spending per equalized pupil that would result if the homestead tax rate were \$1.00 per \$100.00 of equalized education property value. The homestead property rate is set in statute at \$1.00. The Property Yield is used to calculate the homestead tax rate.

The Tax Commissioner recommended a yield of \$15,479 for FY24 and the final yield will be set by the legislature.

Income Yield

The income yield is estimated to be the amount of per pupil spending that a 2% tax on household income will yield in the upcoming year. It is used to calculate property taxes for those taxpayers that are income sensitive. Education spending per equalized pupil (ES/EP) is divided by the income yield then multiplied by 2% to get the percentage cap. As ES/EP increases so does the percentage cap on income.

This cap is used by the state to calculate the state share of an eligible homeowner's education tax bill, or state payment. This state payment offsets the amount due for education taxes by an eligible homeowner.

The Tax Commissioner recommended a yield of \$17,600 for FY24, and the final yield will be set by the legislature.

Non-Homestead Tax Rate

The statewide non-homestead tax rate is divided by the CLA in an individual town before being applied to non-homestead properties. The Tax Commissioner recommended a rate of \$1.386 for FY24 and the final rate will be set by the legislature.

You can find more information on the Vermont Department of Taxes Website at:

<http://tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rates/faqs>

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

Budget, Programs & Operations

The following FAQs respond to anticipated questions from residents of the Taconic & Green communities on the proposed Fiscal Year 2024 (FY24) budget for the Taconic and Green Regional School District.

1. *Is the FY24 Voted Budget increasing or decreasing from the prior year?*

The amount of the budget to be voted for FY24 is \$36,829,647. This is a 7.9% increase, \$2,696,021 from the FY23 voted budget of \$34,133,626.

2. *What are the main factors contributing to the 7.9% budget increase?*

Many of the factors contributing to the budget increase are the same as those experienced by taxpayers, such as increased costs for utilities, gas, and food (lines 370, 378/380, 407/413 of expenditures). Along with this type of increased operational expense the budget includes increased wages and benefits for current staff. Most notably, health insurance costs provided under the state contract are expected to rise an average of 12.9% next year.

Although our secondary tuition count is only projected to increase by two students next year (see page 55), costs are still going up by 3.3% due to expected increases in tuition rates. This rise contributes 1.1% to the overall 7.9% budget increase. Assessments from the BRSU are also increasing mainly due to an increase in the number of special education students we are serving and those attending special education placements. For more detailed information on the assessment increases refer to question 13 and pages 60-64.

The budget also includes an increase in locally funded positions. These positions are intended to equitably provide student support services across all of our schools, pilot a new classroom team model in our two larger schools (Flood Brook School and Manchester Elementary Middle School), and provide increased support in our school meals program in order to operate effectively in all buildings.

Last year, the Taconic and Green Board expressed an interest in exploring the possible formation of a regional middle school that would include all middle school students who currently attend The Dorset School, Flood Brook School, and Manchester Elementary Middle School. Last winter a survey was sent to staff, parents and current middle and high school students and about 70% of respondents thought the District should explore the idea. Last spring a study committee was formed to complete this work, completing a demographic study, and reviewing our current needs and future benefits of having one middle school. The committee recommended to the Board that they continue the exploration by having an architect make a recommendation on location and to complete focused visioning work and community engagement. An architect completed a review and recommended Manchester as the most appropriate town for a school, given its location within the District and proximity to town. The visioning work and community engagement are scheduled in March-May 2023. Included in the budget is \$60,000 to fund architectural concept development in FY24, should the project continue to move forward.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Cost Category	% of Overall Budget Increase
K-8 Program Staffing Increases	1.6%
Operational Cost Increases (Fuel, Gas, Food)	0.9%
Secondary Program	1.1%
Middle School Study	0.2%
BRSU Assessments – General	0.4%
BRSU Assessments - Special Education	1.4%
Current Staff Wages/Benefits & Miscellaneous	2.3%
Budget Increase	7.9%

3. *What are our current educational priorities?*

We continue to focus on providing effective instruction using evidence based practices in the classroom and ensuring our curriculum and instruction meets most needs of most students. We are implementing a new math curriculum this year, Reveal Math, in all six of the schools in the Supervisory Union. This McGraw Hill product provides a rigorous program including differentiated practice lessons to ensure every student receives instruction they are able to access. We will be adopting a new reading and writing curriculum for the 2023-24 school year, and we are looking forward to this additional resource.

Our middle school teams are taking the first steps toward a culminating capstone project at the end of 8th grade in which students demonstrate proficiency on key standards we want students to achieve before transitioning to high school. We are developing comprehensive and robust multi-tiered systems of support for both academic and social-emotional programming to support every learner in reaching their full potential.

4. *How is Taconic and Green addressing Diversity, Equity, Inclusion and Belonging in its schools?*

Equity is a regularly discussed topic at T&G board meetings. The T&G Board has developed an operational definition of equity which guides our work (see page 7). The T&G Board established an Equity Committee to discuss and make policy recommendations to the T&G Board.

The BRSU completed a system-wide Equity Audit which provided us with an objective third party analysis of our instruction, curriculum, inclusivity, and operations through an equity lens. We received the final report last summer and are assembling an SU level Equity Team to review and address the findings.

Our teachers receive annual training on equity related topics and are completing a series of training modules to continue to develop their understanding of this work. The purpose of these training sessions is to expand their knowledge and help us to be most effective at meeting the needs of a diverse group of learners.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

5. *How does the Taconic and Green Board seek feedback and solicit information from people in the community?*

During the 2020-21 school year the T&G Board had a large-scale community outreach initiative to find out what community members considered the purpose of school to be. Over 600 responses were reviewed, analyzed, and synthesized into the T&G Ends Policy (www.brsu.org), a comprehensive document that is now the foundation of the District's work. Our schools are now beginning the important work of interpreting the policy and working toward achieving the policy goals. This year we are providing opportunities for more integrated units of studies in which cross-curricular standards are being addressed and 8th graders at all schools are completing multi-disciplinary projects in which they design and build Tiny Houses.

The Board also sets aside time on each agenda for public comment. For more information on meeting dates and how you can attend visit the Events page on the BRSU website at brsu.org. Board meetings are recorded and made available to the public at GNAT-TV.org.

6. *What staffing changes did we make to meet the needs of our student population?*

T&G recognizes the need to align our staffing to address the educational, operational, and emotional needs impacted by the pandemic. It is important to identify our current needs and align our programming and staffing to meet them.

FY24 Staffing Changes

This year we reviewed academic intervention and social emotional teaching positions to determine if services were being equitably distributed across all five of our schools. We established a baseline level of service and made the decision to increase positions in order to maintain services where schools met the baseline, and increase services where schools were below this level. This results in an increase of 2.7 full-time equivalent positions funded out of the local budget. It should be noted that additional intervention and social emotional teaching positions, above what is locally funded, is provided through federal grant Title I funds targeted to support schools with a more vulnerable population. These positions remain in place, and do not impact the local budget.

We have had difficulty finding substitute classroom teachers since the pandemic. There are simply not enough substitute classroom teachers to support absences. This hinders our ability to provide consistent learning experiences and a predictable routine for our students on a daily basis. While most of our schools experience staffing difficulties at times, our two largest schools are most impacted by the lack of available substitutes. The education system is unique in its reliance on substitutes to come in and perform a job due to an absence on a day to day basis, and this model is no longer working. To address this, we brought together a team of educators, support staff, and administrators, to come up with an alternative solution. As a result of this work, we have added nine instructional assistant positions to support a classroom team environment, so that a substitute will not be needed, and one person's absence will not disrupt the learning environment.

Our school meals program operates four separately staffed kitchens. Since the merger into Taconic and Green we have tried different staffing models to gain efficiencies while not sacrificing the quality or effectiveness of our programs. Our staffing needs are always being assessed considering compliance requirements and the ability to support program needs accounting for student participation. We have added two part-time positions to support two schools in order to meet program requirements and continue to support the operation of each of our four kitchens.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

There is a reduction of 1.2 FTE paraeducator positions overall in the budget. This year we reduced two budgeted positions to support the hiring of a special educator (in the BRSU Special Education budget) in order to increase services to our most complex learners by skilled trained professionals. For next year, after taking into consideration changes in support needed due to incoming students and students moving on to high school, the net reduction in positions is 1.2 FTE budget to budget.

We have also reduced 1.50 FTE for previously budgeted leave positions that no longer apply and allocated an additional 0.20 FTE of local administrator support.

In summary, the local budget includes an increase of 10.0 full-time equivalent positions to support K-8 instructional programming and school operations. This is a large increase in positions and makes up 1.6% of the 7.9% budget increase. We intend to be able to address many of the increased needs of our student population and support our staff in their work educating the students of the Taconic and Green communities.

7. *How has enrollment of our resident students in the schools we operate changed over time?*

In December of 2010, enrollment for K-8 resident students was 1,019. In December of 2022, enrollment for K-8 resident students was 842, a decline of 177 students, or 17.4%, over the past 12 years. Enrollment dropped 18 students from last year to this year. We have responded to declining enrollment in past years by taking advantage of classroom teacher attrition and allowing for increased classroom sizes where appropriate. In some of our smaller schools it is difficult to assure classroom sizes are at their optimum level.

For a history of T&G enrollment see page 12.

8. *How much of the school budget goes towards funding health benefits offered under the state contract?*

Health benefit costs for locally funded positions were budgeted at \$2,474,664 for the current year, or 14.4% of the FY23 operational budget. Health benefit costs for locally funded positions are budgeted at \$3,200,847 in FY24, or 17% of the operational budget to be voted. The operational budget excludes PK tuition, the secondary program budget, and assessments. While we expect health insurance premiums to increase an average of 12.9% next year, actual health benefit costs incurred by the District will fluctuate based on staffing changes, employee elections, and the use of benefits offered through the state contract.

9. *What causes the 3.3% increase in the secondary education budget?*

T&G does not operate any schools offering grades 9-12 public education. Instead, T&G pays tuition for students from our nine communities to attend the high school of their choice. Tuition makes up the majority of costs included in the secondary budget.

Article 9 of the warning asks the voters to approve the FY24 Burr & Burton Academy tuition rate of \$19,987. With this voter approved rate, BBA agrees to enroll all T&G students.

T&G pays secondary school tuition rates in the following categories: Public tuition is paid at the announced rate for each individual public school, independent schools in the state are paid up to the rate approved by the voters for Burr & Burton Academy (Article 9), and independent schools out of state are paid at the Vermont union school average.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

T&G's tuition budget is mainly influenced by two factors: the tuition rate per student and the number of enrolled students. For FY24, the average tuition cost per student is up by 4.1%. The FY24 full-time equivalent count of secondary students from our nine communities is projected to increase by two students over the FY23 budget, from 616 to 618.

Each year we include the costs of an additional 15 students in the budget to account for an increased secondary school population as families move into the District. This year (FY23) we saw increased enrollment of 25 students vs. the 15 included in the budget. Given the increase experienced this year we have included 20 students, rather than the typical 15, in our FY24 student count of 618 noted above. While we cannot know for certain the number of secondary students that will be enrolled, the inclusion of these additional students allows for approximately a 3% increase in enrollment over our known students.

10. *How has enrollment of our secondary students changed over time?*

As you can see from the enrollment history provided on page 12 that dates back to 2010, secondary enrollment fluctuates from year to year. The high point reached 671 in December of 2013 and the previous low was 621 in December of 2016. Next year's projected secondary enrollment is lower still at 618 students. While secondary enrollment is partly driven by graduating seniors and incoming 9th graders, we always have families moving in and out of the District, and secondary enrollment will fluctuate as families make these decisions.

11. *What are the School District Office Salaries?*

Chair of the Board - \$1,500 (line 273 of expenditures)

Board Members - \$1,000 (line 273 of expenditures)

District Clerk - \$500 (line 274 of expenditures)

Treasurer - \$300 (line 274 of expenditures)

12. *What are assessments from the Bennington-Rutland Supervisory Union (BRSU) and how are they determined?*

Assessments are funds collected by a supervisory union from local member districts to fully cover the supervisory union budget(s). The BRSU is responsible for managing the operations of its member districts, and the BRSU budget supports these services.

Assessments are calculated by subtracting any BRSU local revenues, such as interest earned and grants received, from the approved BRSU budget. The remaining net costs are then assessed to member districts in a variety of ways through an allocation process. Allocation methods used are average daily membership (ADM), projected enrollment, and management judgements.

Assessments may vary from year to year due to changes in the BRSU's expenditures and revenues as well as the overall district share of the assessment. For example, if an assessment is allocated by enrollment and the percentage share of students at one district is increasing relative to the enrollment of all students in the BRSU, that district's percentage share of the assessment will go up.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

13. *How have the BRSU assessments changed for FY24?*

General BRSU Assessments to T&G

Assessed expenditures to T&G that cover curriculum, technology, administration, fiscal services, and operations oversight are increasing by \$195,563. The increase in general assessments is mainly due to increased personnel required to provide services to member districts along with increased software subscription services for necessary systems such as student data reporting and building security.

The BRSU is returning \$200,000 of available surplus funds to all three member districts. This is an increase of \$80,000 from the amount returned the prior year. T&G receives \$163,400 of this return of surplus, an amount \$66,279 higher than the prior year.

After factoring in the returned surplus, the net increase to the T&G assessment is \$129,284 (\$195,563 - \$66,279).

Special Education Assessments to T&G

Assessed expenditures to T&G that cover special education services to our PK-12 students are increasing by \$474,781. The increase in special education assessment is mainly due to the costs of services provided to students in our non-operating grades. We have both an increased number of students receiving special education services, and an increased population of students in special education placements.

The BRSU is returning \$250,000 of available surplus funds to all three member districts. T&G receives \$198,450 of this return of surplus, an amount \$9,200 higher than the prior year. After factoring in the returned surplus, the net increase to the T&G assessment is \$465,581 (\$474,781 - \$9,200).

A summary of assessments by category can be found on pages 50 and 51. The overall assessment calculations can be found on pages 73 and 81. More detailed information on the general and special education budgets, assessments, and return of surplus can be found on pages 60-64.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Reserves & Surplus Funds

A summary of general and reserve fund balances can be found on page 42.

14. What does the Warned Article amount of \$425,000 represent?

The warned articles, totaling \$425,000, includes the following three appropriation requests:

Article 12 - \$250,000 - Appropriation for the Building & Grounds Reserve Fund

Article 13 - \$125,000 - Appropriation for the Bus Reserve Fund

Article 14 - \$50,000 - Appropriation for the Technology Equipment Reserve Fund

We know from experience that the cost of a facility maintenance project, a new bus, or updated technology can create a significant added expense in the year of the purchase. In anticipation of these expected future costs, we believe it is financially prudent to set aside an amount of money each year to limit our exposure in those years when actual expenditures are required. We based these amounts on a ten-year replacement schedule for both vehicles and technology equipment, and a five-year facility maintenance plan with added contingency funds. A stable appropriation from year to year helps ensure the District can make large purchases or repairs in any given year without materially impacting the tax rate.

15. What happened to the prior year (FY22) General Fund Surplus?

The District ended last year (FY22) with a surplus of \$1,664,933. The year-end surplus is mainly due to savings in some programming areas due to pandemic recovery (professional development, enrichment, etc.) and reduced staffing costs due to unfilled positions.

The year-end surplus was approved by the voters in March of 2022 for transfer to the tax stabilization reserve fund.

16. Why are we anticipating a surplus of \$638,353 at the end of this year (FY23)?

We continue to see reduced costs due to numerous vacancies and the difficulty in filling them. At the start of the current year, we had many budgeted positions that were unfilled. The savings from unfilled positions, or the delay in filling open positions, make up the majority of the surplus.

17. Are we applying the anticipated year end surplus of \$638,353 to the FY24 budget to reduce education spending and taxes?

No. Instead, under Article 11 of the Warning, the voters are asked to transfer the year end surplus to the building and grounds reserve fund. Construction costs have increased significantly over the past two years, and we did not have enough federal recovery funds (ESSER) to complete all desired projects or cover the total cost of the planned and necessary HVAC projects. A large emergency project in one building could use up a significant portion of the fund. If passed, the warned article would provide more protection for unexpected project needs and allow us to continue to work on smaller planned projects.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

18. Are any Tax Stabilization reserve funds used to reduce education spending and the equalized tax rate in FY24?

The projected FY24 equalized tax rate is expected to decline by 8.9 cents from FY23 so no tax stabilization reserves are planned for transfer.

The use of tax stabilization funds is intended to address large fluctuations in the equalized tax rate from year to year. This can occur due to increased educational spending, declining enrollment, the need to raise a prior year deficit, or a decrease in the Vermont Education Property Yield. Like any reserve, it is intended to provide stability when needed. In FY24, an increase in the recommended Property Yield offsets the increases in overall education spending when calculating the equalized tax rate.

19. Why is maintaining a healthy tax stabilization reserve important?

Maintaining a balance in reserves for future use is important due to the following:

- The recommended property yield has increased 16.3% due to the health of the education fund and provides a substantial reduction to the equalized tax rate. While we saw a large increase in the property yield last year as well, the increase is not typical, so it is unlikely to continue on an annual basis. The property yield has had an average increase of 3% over the 5 years prior to FY23. See question 34 on page 35 for additional information.
- Beginning in FY25 a new formula to count students (weighted long-term membership) will be used to calculate education spending per pupil. We cannot be certain of how the weighted factors will impact the count of the District until it is put in place.
- We pay tuition for students in grades 9-12 on a student by student basis. Our budget includes secondary costs for students based on current information and includes a new enrollment estimate, but student enrollment will change based on families moving in and out of the District, and decisions families make about which school their student will attend. These changes can produce a deficit in the budget, and tax stabilization funds can be used to support any resulting deficit.
- Any decline in enrollment can affect the pupil count used to calculate education spending per pupil putting upward pressure on costs per pupil and the equalized tax rate.

These factors support a recommendation to maintain our stabilization reserve for use in future years when it is likely that components of the formula will increase tax rates. We are maintaining the reserve for the future, rather than applying the funds now, when there is an expected decrease in the equalized tax rate due to the increased yield.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Revenues & Tax Rates

In reviewing this information, please note that recent state reporting shows that on average, approximately 41% of property owners in Taconic & Green towns will pay their education tax based on the projected tax rate. A majority, approximately 59%, will pay a lower tax based on “income sensitivity.” If you believe you might qualify for income sensitivity, please make sure to review the information included in question 25.

20. *Why are local revenues rising in FY24?*

Local revenue is budgeted at \$2,576,618, an increase of \$705,743 from the FY23 budget of \$1,870,875. The increase is mainly due to three areas:

- increased enrollment of non-resident students (line 29)
- increased school meals revenues due to increased program participation (line 59)
- sub-granted funds from the Supervisory Union Consolidated Federal Program to support the middle school success program and instructional coaching program (line 39)

21. *What is the projected equalized tax rate for next year?*

The FY24 projected equalized tax rate for the Taconic and Green Regional School District is \$1.348, which is 8.9 cents lower than the current year’s (FY23) tax rate of \$1.437.

The calculations for the projected equalized tax rate can be found on page 38.

22. *What is the difference between the T&G’s equalized tax rate and the homestead tax rates that will appear on the town tax bills?*

The primary differences between the two tax rates are focus and jurisdiction.

The T&G equalized tax rate is based on education factors that apply equally across all communities of the entire District: education spending, cost per pupil, and the Vermont Education Property Yield. The calculation of T&G’s equalized tax rate is controlled by factors that relate most directly to education. This rate is the same for each town in the District, and each district in the state calculates their rate using the same formula.

The homestead tax rate that appears on your town tax bill is an adjustment to the T&G equalized tax rate using what is called the Common Level of Appraisal (CLA). The CLA reflects the accuracy of a town’s assessed property values in the recent real estate market. Since the CLAs for each town are not the same, the towns have different homestead tax rates (refer to question 35 on page 36 for more information).

To sum up, the equalized tax rate is based on education components that apply uniformly to all towns in T&G. Each town has the same equalized tax rate. The homestead tax rate, meanwhile, is an adjustment to the equalized rate based on the uniqueness of each town’s real estate market. Each town will have different homestead tax rates.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

23. Are the projected homestead tax rates higher than the District's equalized tax rate?

Although the T&G's equalized tax rate is decreasing, the projected homestead tax rates in each town are expected to increase due to decreases in the Common Level of Appraisal (CLA) in each town.

The calculations for the projected equalized and homestead tax rates can be found on page 38. For information on the CLA, see question 35 on page 36. For additional information on how the tax rate is calculated, and each component of the tax rate, please refer to the Tax Rate Details section beginning on page 34.

24. Is this the only tax rate I will see on my property tax bill?

No. The homestead tax rate represents only the educational portion of your property taxes. It does not cover municipal taxes.

25. Are education property taxes tied to income?

For the majority of taxpayers, yes. In the current tax year, an average of 58.7% of homesteads in the nine towns of Taconic and Green received state payments, or education tax credits, reducing their education taxes. The following percentage of homesteads in each town received a state payment, or property tax credit, offsetting their education tax bill:

Danby	64.2%
Dorset	51.7%
Landgrove	31.0%
Londonderry	63.3%
Manchester	58.0%
Mt. Tabor	83.6%
Peru	61.7%
Sunderland	62.5%
Weston	53.5%

For those taxpayers that are income sensitized, changes in education tax payments from year to year would be calculated on an individual basis. The state payment offsetting the tax is calculated using an individual's household income* each year.

* Note that "household income" is not the same as federal taxable income

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

As shown in the following calculation, the projected income cap for qualifying Taconic and Green Regional School District residents is 2.37% of household income. The state set income cap percentage of 2.0% is increased proportionately by the ratio of education spending per equalized pupil over the income yield.

$$\text{Income Cap} = 2.0\% \times \text{Education Spending per Equalized Pupil} \div \text{Income Yield}$$

$$\text{Education Spending per Equalized Pupil} \div \text{Income Yield} = \$20,859 \div \$17,600 = 1.185$$

$$\text{Taconic and Green Regional School District Towns Income Cap} = 1.185 \times 2.0\% = 2.37\%$$

For more information on calculating property tax credits, or to use the state property tax calculator, visit:
<https://tax.vermont.gov/property/tax-credit>

For more information on property in Vermont see the state's annual report at: <https://tax.vermont.gov/pvr-annual-report>

For more information on individual information by town visit:
https://tax.vermont.gov/sites/tax/files/documents/property_tax_credits_2022.pdf

26. **Using projected tax rates, how much might taxes increase for those homeowners that are not income sensitized?**

	Tax Rate Change	Tax Rate Increase per \$100,000 Assessed Homestead Value
Danby	\$0.065	\$65.00
Dorset	\$0.095	\$95.00
Landgrove	\$0.070	\$70.00
Londonderry	\$0.057	\$57.00
Manchester	\$0.040	\$40.00
Mt. Tabor	\$0.144	\$144.00
Peru	\$0.101	\$101.00
Sunderland	\$0.185	\$185.00
Weston	\$0.117	\$117.00

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

27. Are there any significant changes to components of the tax rate that we should be aware of?

Both the property yield and Common Level of Appraisals (CLAs) have significant impacts on tax rates this year.

Property Yield

The projected tax rate is calculated using information from the state on the property yield that was published in the Annual Education Tax Letter by the Tax Commissioner on December 1, 2022. The property yield is affected by the health of the Vermont Education Fund. Factors that can benefit the fund include higher non-property tax receipts and a surplus from previous fiscal years. The improved outlook for the Vermont Education Fund in FY24 results in a higher property yield. In the tax formula, an increase in the property yield helps lower a district's equalized tax rate for the District.

Common Level of Appraisal

The state adjusts the equalized tax rate to correct for a town's assessed property values if they are out of line with current market property values. This is done by dividing a district rate by the CLA for each individual town to calculate each town's actual homestead tax rate. CLAs reflect the relative strength of the local real estate market compared to assessed values over a three year period. A CLA greater than 100% indicates properties selling below assessed value. A number less than 100% signals a stronger market with properties sold above assessed values. As a town's CLA moves lower, the town property tax rate increases to reflect the higher market value of the property.

If a town's assessed property values accurately reflect actual real estate market values, the town's CLA is 100%. In that situation, a town's homestead tax rate will be the same as the district equalized rate.

Statewide, towns are seeing historic CLA decreases as property sale prices have been higher than the assessed values of the properties purchased. All of our towns have a significant decrease in their CLA. The change in CLAs by town can be found on page 38. For more information on the CLA see question 35 on page 36.

28. Does the budget affect the non-homestead tax rate?

No. The non-homestead tax rate is set by the legislature and is currently recommended by the Tax Commissioner at \$1.386. This is a statewide tax rate and is divided by the Common Level of Appraisal (CLA) in an individual town before being applied to non-homestead properties.

29. How do projected equalized FY24 Tax Rates compare to recent history?

A ten-year history of equalized tax rates is provided on page 39. You will see some degree of volatility in each town as tax rates are impacted by the voted budgets, use of reserves and/or surpluses, changes to equalized pupils and the property yield set by the state.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Tax Rates Details

The Taconic and Green equalized homestead tax rate calculation, and projected tax rates by town, can be found on page 38.

30. What are the major components used to calculate the equalized homestead tax rate?

1. Education Spending
 - a. Voted Budget & Warned Articles
 - b. Local Revenues
 - c. Use of Surplus
2. Equalized Pupils
3. State Property Yield

Please see Frequently Used Terms on pages 20-21 for definitions of the above terms.

31. When taken individually, what impact does each change in component have on the projected equalized tax rate for next year?

	FY23 (Budget Year)	FY24 (Budget Year)	Increase/(Decrease) from Prior Year	Increase/(Decrease) to the FY24 Tax Rate Projection
Total Education Spending	\$32,687,751	\$34,678,029	\$1,990,278	7.8 ¢
Voted Budget & Warned Articles	\$34,558,626	\$37,254,647	\$2,696,021	10.5 ¢
Local Revenues	\$1,870,875	\$2,576,618	\$705,743	(2.7 ¢)
Use of Surplus	\$0	\$0	\$0	0 ¢
Equalized Pupils	1,708.66	1,662.47	(46.19)	3.7 ¢
Property Yield	\$13,314	\$15,479	\$2,165	(21.9 ¢)

32. What is Education Spending and how is it different from the Voted Budget and Warned Articles?

The Voted Budget and Warned Articles make up the total amount of funds that we plan to appropriate in FY24. Education Spending is the amount of money the District will draw from the State Education Fund. It is the Voted Budget and Warned Articles minus local revenues and other resources such as available surplus funds or transfers from reserves. In FY24, our Voted Budget and Warned Articles of \$37,254,647 reduced by local revenues of \$2,576,618, results in net Education Spending of \$34,678,029, which is 6.1% higher than the FY23 amount of \$32,687,751.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

33. *How does the equalized pupil figure impact the tax rate and how has it changed over time?*

As equalized pupils decline the tax rate will increase. A six year history of equalized pupils, and average daily membership (ADM) figures included in the equalized pupils formula, can be found on page 59. Our equalized pupil count dropped from 1,708.66 last year to 1,662.47 this year.

Annually, each town's equalized pupil count is limited to a decline of 3.5% from the prior year's *calculated* amount. In other words, if last year's figure was limited to a 3.5% decline from its prior year, that is not the figure used for limiting decline in the current year. Instead, the prior year's calculation without any limitation is used for comparison.

Without this limitation in place, the District's equalized pupil count (all towns combined) used in next year's (FY24) tax rate calculation would be 1,643.39. This year the towns of Danby, Dorset, Landgrove, Manchester and Mt. Tabor are limited to this 3.5% decline, offsetting a more significant drop in equalized pupils.

As noted in question 19 on page 29, next year we will begin using a new state pupil count, the weighted long-term membership, to calculate education spending per pupil. The new state count applies different factors and weights than the current count, and districts state-wide will be impacted by the change. We cannot be certain of how the weighted factors will impact the count of the District until it is put in place.

In order to phase in any impact to equalized tax rates due to decreases in student counts, the equalized tax rate will be limited to a 5% increase from year to year, from FY25 through FY29. If in any year of the transition period the equalized tax rate increase does not exceed 5%, a district will no longer be eligible for this limitation for the remainder of the transition period.

34. *How does the property yield impact the equalized homestead tax rate?*

The property yield is the "Property Dollar Equivalent Yield" which means the amount of spending per equalized pupil that would result from a tax rate of \$1.00. The state set tax rate of \$1.00 is increased proportionately by the amount that our education spending per equalized pupil is over the property yield.

Education Spending Per Equalized Pupil (ES/EP)	\$20,859
Property Yield	\$15,479
ES/EP over the Property Yield	\$5,380
Percentage that ES/EP is over the Property Yield	34.8%
Equalized Homestead Tax Rate	\$1.348

The education fund receives revenues from sources other than education property taxes, and those revenues play a part in the final property yield. Additionally, as noted in the Commissioner's letter linked below, unreserved/unallocated funds from the prior year also contribute to the final property yield. This year the state has included in their announced figure nearly 64 million in unreserved/unallocated funds projected to be available from the prior year. The property yield is subject to legislative approval and not yet final.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Changes to the property yield for the last eight years:

YEAR	PROPERTY YIELD	% CHANGE
FY17	\$9,701	
FY18	\$10,160	4.7%
FY19	\$10,220	0.6%
FY20	\$10,648	4.2%
FY21	\$10,998	3.3%
FY22	\$11,317	2.9%
FY23	\$13,314	17.6%
FY24*	\$15,479	16.3%

*FY24 Figure is the recommended yield at this time, subject to legislative approval

To view the Tax Commissioner's December 1 property yield original recommendation visit:

<https://tax.vermont.gov/property/education-tax-rates/forecast>

For more information about how the state sets the property yield visit: <https://tax.vermont.gov/property-owners/understanding-property-taxes/education-tax-rates/faqs>

35. *How does the Common Level of Appraisal, when applied to the District equalized tax rate, correct the inequities that exist when a town's assessed property values do not reflect real market conditions?*

A district's equalized tax rate is divided by each town's Common Level of Appraisal (CLA) to calculate the homestead tax rate for that town. The CLA is a mechanism the State uses to adjust taxes collected in a town where properties are considered to be over or undervalued on the town's grand list.

A town CLA over 100% means that properties are selling at prices lower than their assessed values. Property in that town is overvalued. When the CLA is applied in that town, the homestead tax rate will be lower than a district tax rate to reflect the lower market value of properties.

A town CLA under 100% has the opposite effect. This means that properties are selling at prices higher than their assessed values. Property in that town is undervalued. When the CLA is applied in that town, the homestead tax rate will be higher than a district tax rate to reflect the higher market value of properties.

The effect of adjusting the tax rate by the CLA means all properties are taxed as if they were assessed at their true market value. Since each property's value cannot be adjusted, the tax rate is adjusted instead.

TACONIC & GREEN (T&G) REGIONAL SCHOOL DISTRICT BUDGET FREQUENTLY ASKED QUESTIONS

(continued)

Finally, it is important to note how annual changes in a town's CLA will impact yearly comparisons. If a town's CLA moves lower, for example from 108% to 102%, it will put upward pressure on the homestead tax rate for that town. In this example, that rate will still be lower than the District tax rate because the CLA remains over 100%, but the decreased CLA increases the final tax rate when compared to the prior year.

To summarize:

- A CLA over 100% decreases the town tax rate compared to a district tax rate
- A CLA under 100% increases the town tax rate compared to a district tax rate
- A lower CLA compared to the prior year puts upward pressure on a town tax rate
- A higher CLA compared to the prior year puts downward pressure on a town tax rate
- A CLA of 100% means a town's property assessments reflect actual market value and the District and Town tax rate will be equal

For more information on the common level of appraisal visit: <https://tax.vermont.gov/municipalities/reports/equalization-study>

Future Considerations

36. *How would a decline in enrollment next year impact future tax rates?*

Declining enrollment will further reduce the pupil count in the following tax year (FY25) and put increased pressure on the tax rate.

37. *What protections do we have from rising tax rates in future years?*

The tax stabilization reserve fund was established for use when we have significant increases in the equalized tax rate. The tax rate may be affected by the need to cover a prior year deficit, budget increases, a decline in local revenues, a decline in equalized pupils, or a significant change in the property yield. A transfer from the tax stabilization funds can be used strategically to offset the impact of these changing variables. Maintaining this fund as circumstances allow will help assure that we have funds available for use in a year when they can have the most impact. (See question 19 on page 29)

Taconic & Green Regional School District

Actual and Projected Tax Rates

	FY23		FY24	
	Actual	Projection	Variance	
(a) Voted Budget	\$34,133,626	\$36,829,647	7.90%	
(b) Warned Articles	425,000	425,000	0.00%	
(c) Local Revenues	1,870,875	2,576,618	37.70%	
(d) Surplus Applied	0	0	n/a	
(e) Education Spending	(a + b - c - d)	\$34,678,029	6.10%	
(f) Equalized Pupils	1,708.66	1,662.47	(2.70%)	
(g) Education Spending/Equalized Pupil	(e ÷ f)	\$20,859	9.00%	
(h) Penalty Adjustment (NA through FY29)	0	0		
(i) Ed Spending/Equalized Pupil w/ Penalty (if applicable)	(g + h)	\$20,859	9.00%	
(j) Property Yield (Pending Legislative Approval)	\$13,314	\$15,479	16.30%	
(k) Equalized Tax Rate	(i ÷ j)	\$1,437	\$1,348	(\$0.089)

Definitions for the above terms can be found on pages 21-22 of this report.

(1) Education spending per equalized pupil is slightly less than that noted in Article 10 of the warning on page 3. The \$20,862 per pupil included in the warning was calculated based on an estimated equalized pupils figure of 1,662.25. The final figure of 1,662.47 was not provided by the state until after the warning was voted.

Town	FY22 Actual			FY23 Actual			FY24 Projected			Tax Rate Variance FY23 to FY24
	Equalized Rate	CLA	Tax Rate	Equalized Rate	CLA	Tax Rate	Equalized Rate	CLA	Tax Rate	
Danby	\$1,556	112.17%	\$1,387	\$1,437	102.92%	\$1,396	\$1,348	92.22%	\$1,461	\$0,065 (10.70%)
Dorset	\$1,556	103.02%	\$1,510	\$1,437	91.78%	\$1,566	\$1,348	81.14%	\$1,661	\$0,095 (10.64%)
Landgrove	\$1,556	98.41%	\$1,581	\$1,437	96.36%	\$1,491	\$1,348	86.32%	\$1,561	\$0,070 (10.04%)
Londonderry	\$1,556	97.36%	\$1,598	\$1,437	94.44%	\$1,522	\$1,348	85.33%	\$1,579	\$0,057 (9.11%)
Manchester	\$1,556	100.22%	\$1,553	\$1,437	97.46%	\$1,474	\$1,348	88.98%	\$1,514	\$0,040 (8.48%)
Mt. Tabor	\$1,556	102.82%	\$1,513	\$1,437	101.02%	\$1,422	\$1,348	86.07%	\$1,566	\$0,144 (14.95%)
Peru	\$1,556	100.91%	\$1,542	\$1,437	88.66%	\$1,621	\$1,348	78.24%	\$1,722	\$0,101 (10.42%)
Sunderland	\$1,216	98.80%	\$1,231	\$1,437	98.35%	\$1,461	\$1,348	81.89%	\$1,646	\$0,185 (16.46%)
Weston	\$1,556	96.86%	\$1,606	\$1,437	94.92%	\$1,514	\$1,348	82.62%	\$1,631	\$0,117 (12.30%)

Historical Homestead Tax Rates (Pre-CLA)

Various factors impact the equalized tax rate from year to year such as the voted budget, local revenues (non-resident tuition fees, grants, etc.), the use of a prior year surplus or available reserve funds, raising a prior year deficit, appropriations for reserves, changes to equalized pupils and the property yield set by the state.

District Equalized Homestead Tax Rates											
	FY14	FY15	FY16	FY17	FY18*	FY19	FY20	FY21	FY22	FY23	FY24 Projection
Danby	\$1.440	\$1.565	\$1.667	\$1.704	\$1.494	\$1.554	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Dorset	\$1.494	\$1.569	\$1.617	\$1.549	\$1.691	\$1.606	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Landgrove**	\$1.604	\$1.607	\$1.676	\$1.600	\$1.407	\$1.477	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Londonderry**	\$1.604	\$1.607	\$1.676	\$1.600	\$1.407	\$1.477	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Manchester	\$1.489	\$1.528	\$1.523	\$1.632	\$1.662	\$1.579	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Mt. Tabor	\$1.660	\$1.253	\$1.179	\$1.379	\$1.333	\$1.400	\$1.470	\$1.544	\$1.556	\$1.476	\$1,348
Peru**	\$1.604	\$1.607	\$1.676	\$1.600	\$1.407	\$1.477	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348
Sunderland	\$1.315	\$1.468	\$1.410	\$1.422	\$1.000	\$1.050	\$1.103	\$1.158	\$1.216	\$1.476	\$1,348
Weston**	\$1.604	\$1.607	\$1.676	\$1.600	\$1.407	\$1.477	\$1.541	\$1.603	\$1.556	\$1.476	\$1,348

*In anticipation of the merger, most Districts used available surplus and reserve funds to reduce their towns FY18 tax rates in order to take advantage of the limitation of a 5% increase to the FY19 equalized tax rate after merger. This resulted in an artificially low tax rate for FY18 when comparing it to prior years.

** The incentives applied to the towns of Landgrove, Londonderry, Peru, and Weston in FY14 through FY17 due to the Mountain Towns RED merger are removed from the tax rates presented in those years in order to provide a year to year comparison through FY19.

Taconic & Green Regional School District		% Change
FY24 Budget		

FY24 Budget										% Change	
		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	Budgets 24 vs 23	
1	EXPENDITURES SUMMARY										
2	Pre-K Program/Early Education	\$703,902	\$687,244	\$665,617	\$38,285	\$865,917	\$815,767	\$50,151	\$822,513	-5.0%	
3	K-8 Instruction/Support Program	11,000,245	10,307,474	9,935,252	1,064,993	11,384,246	10,802,916	581,330	12,715,933	11.7%	
4	Extracurricular/Enrichment	361,282	307,329	190,198	171,084	373,700	299,206	74,494	300,467	-19.6%	
5	9-12 Instruction/Support Program	12,035,746	11,974,127	11,919,685	116,061	12,136,785	12,350,199	(213,414)	12,533,066	3.3%	
6	District Administration	192,348	188,898	162,887	29,461	192,640	211,608	(18,968)	219,193	13.8%	
7	Middle School Study	0	0	0	0	20,000	40,000	(20,000)	60,000	200.0%	
8	School Administration	1,386,000	1,348,698	1,324,568	61,432	1,490,556	1,483,601	6,955	1,575,524	5.7%	
9	Fiscal Services	20,750	250	0	20,750	20,750	250	20,500	250	-98.8%	
10	Personnel Services	60,500	64,500	24,292	36,208	64,500	64,500	0	64,500	0.0%	
11	Supervisory Union Assessments	5,034,279	5,034,279	5,034,279	0	4,750,582	4,750,582	0	5,420,926	14.1%	
12	Return of Surplus (Supervisory Union)	(497,090)	(497,090)	(497,090)	0	(286,371)	(286,371)	0	(361,850)	26.4%	
13	Operations - Facilities & Transportation	2,208,320	2,155,804	2,200,041	8,279	2,304,036	2,518,775	(214,739)	2,492,427	8.2%	
14	Long-Term Debt	241,033	241,033	239,543	1,490	231,986	231,986	0	208,032	-10.3%	
15	School Meal Programs	501,314	564,488	599,329	(98,015)	584,299	800,414	(216,115)	778,666	33.3%	
16	Total Budget to be Voted	\$33,248,629	\$32,377,034	\$31,798,601	\$1,450,028	\$34,133,626	\$34,083,432	\$50,194	\$36,829,647	7.9%	
17	Warned Articles	415,000	415,000	415,000	0	425,000	425,000	0	425,000	0.0%	
18	TOTAL EXPENDITURES	\$33,663,629	\$32,792,034	\$32,213,601	\$1,450,028	\$34,558,626	\$34,508,432	\$50,194	\$37,254,647	7.8%	
19											
20	Program Summary (Excluding Warned Articles)										
21	PK-6 Programs & Operations	\$15,194,946	\$14,409,652	\$13,887,617	\$1,307,329	\$15,761,645	\$15,223,392	\$538,253	\$17,042,500	8.1%	
22	9-12 Education Program	12,035,746	11,974,127	11,919,685	116,061	12,136,785	12,350,199	(213,414)	12,533,066	3.3%	
23	Special Education PK-12	3,290,091	3,315,249	3,313,644	(23,553)	3,312,013	3,395,395	(83,382)	4,112,556	24.2%	
24	Administration (District/SU)	1,967,118	1,943,168	1,916,907	50,211	2,086,681	2,085,149	1,532	2,222,018	6.5%	
25	Transportation	760,728	734,838	760,748	(20)	816,502	989,297	(172,795)	859,507	5.3%	
26	Total Expenditures	\$33,248,629	\$32,377,034	\$31,798,601	\$1,450,028	\$34,113,626	\$34,043,432	\$70,194	\$36,769,647	7.8%	

**Taconic & Green Regional School District
FY24 Budget**

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
27	REVENUES									
28	<u>Tuition/Services</u>									
29	Tuition	\$408,980	\$553,475	\$574,469	\$165,489	\$541,490	\$817,565	\$276,075	\$829,450	53.2%
30	Building/Bus Use/Non-Town	4,000	2,000	1,538	(2,462)	4,000	4,000	0	4,000	0.0%
31		<u>\$412,980</u>	<u>\$555,475</u>	<u>\$576,007</u>	<u>\$163,027</u>	<u>\$545,490</u>	<u>\$821,565</u>	<u>\$276,075</u>	<u>\$833,450</u>	52.8%
32	<u>Miscellaneous/Local</u>									
33	Interest	15,000	7,000	5,145	(\$9,855)	\$10,000	\$66,000	\$56,000	\$50,000	400.0%
34	Miscellaneous/Return of PY Tuition	2,000	5,115	10,503	8,503	2,000	2,000	0	2,000	0.0%
35		<u>\$17,000</u>	<u>\$12,115</u>	<u>\$15,648</u>	<u>(\$1,352)</u>	<u>\$12,000</u>	<u>\$68,000</u>	<u>\$56,000</u>	<u>\$52,000</u>	333.3%
36	<u>State/Federal Grants</u>									
37	Transportation Reimbursement	\$317,905	\$317,905	\$328,723	\$10,818	\$360,000	\$368,800	\$8,800	\$390,722	8.5%
38	State/Miscellaneous	174,644	156,154	157,165	(17,479)	156,154	175,354	19,200	156,154	0.0%
39	Subgrants	0	0	0	0	0	0	0	211,758	n/a
40	Impact Aid	183,000	183,000	193,109	10,109	183,000	193,109	10,109	193,109	5.5%
41	Forest Revenue	35,000	45,000	56,566	21,566	45,000	55,000	10,000	55,000	22.2%
42		<u>\$710,549</u>	<u>\$702,059</u>	<u>\$735,563</u>	<u>\$25,014</u>	<u>\$744,154</u>	<u>\$792,263</u>	<u>\$48,109</u>	<u>\$1,006,743</u>	35.3%
43	<u>Special Education</u>									
44	Services to SU/Districts	\$54,010	\$64,657	\$28,638	(\$25,372)	\$26,200	\$45,391	\$19,191	\$41,041	56.6%
45	Special Education Reimbursement	331,109	277,670	283,958	(47,151)	5,862	0	(5,862)	0	-100.0%
46		<u>\$385,119</u>	<u>\$342,327</u>	<u>\$312,596</u>	<u>(\$72,523)</u>	<u>\$32,062</u>	<u>\$45,391</u>	<u>\$13,329</u>	<u>\$41,041</u>	28.0%
47	<u>After School Program</u>									
48	After School Program Fees/Subgrant	<u>\$106,009</u>	<u>\$55,745</u>	<u>\$52,335</u>	<u>(\$53,674)</u>	<u>\$110,869</u>	<u>\$51,109</u>	<u>(\$59,760)</u>	<u>\$51,159</u>	-53.9%
49										
50	<u>School Meals Program</u>									
51	Federal Child Nutrition Program									
52	Meal Sales	\$165,000	\$7,900	\$9,219	(\$155,781)	\$165,000	\$16,577	(\$148,423)	\$237,564	44.0%
53	State Meals Match	5,300	3,500	6,467	1,167	3,500	6,500	3,000	6,500	85.7%
54	Other Subgrants	0	0	0	0	0	55,718	55,718	14,926	n/a
55	Federal/State Meals Reimbursement	255,000	505,400	569,617	314,617	255,000	599,111	344,111	330,435	29.6%
56		<u>\$425,300</u>	<u>\$516,800</u>	<u>\$585,303</u>	<u>\$160,003</u>	<u>\$423,500</u>	<u>\$677,906</u>	<u>\$254,406</u>	<u>\$589,425</u>	39.2%
57	<u>Locally Supported Program</u>									
58	Misc Meals Program	\$10,000	\$1,000	\$4,410	(\$5,590)	\$2,800	\$2,800	\$0	\$2,800	0.0%
59		<u>\$435,300</u>	<u>\$517,800</u>	<u>\$589,713</u>	<u>\$154,413</u>	<u>\$426,300</u>	<u>\$680,706</u>	<u>\$254,406</u>	<u>\$592,225</u>	38.9%
60										
61	Revenue Subtotal	\$2,066,957	\$2,185,521	\$2,281,862	\$214,905	\$1,870,875	\$2,459,034	\$588,159	\$2,576,618	37.7%
62	Education Spending	30,832,071	30,832,071	30,832,071	0	32,687,751	32,687,751	0	34,678,029	6.1%
63	Total Revenues Receipts	\$32,899,028	\$33,017,592	\$33,113,933	\$214,905	\$34,558,626	\$35,146,785	\$588,159	\$37,254,647	7.8%
64	Transfers/Surplus Used/(Deficit Raised)	764,601				0			0	n/a
65	TOTAL BUDGETED REVENUE	\$33,663,629				\$34,558,626			\$37,254,647	7.8%

Taconic & Green Regional School District
FY24 Budget

FUND BALANCE SUMMARY

	General Fund	Building & Grounds Reserve	Bus Purchase Reserve	Tech Equipment Reserve	Tax Stabilization Reserve	Special Revenues
66						
	Actual Balance June 30, 2021	\$0	\$120,918	\$48,303	\$1,700,449	\$183,589
67						
68	Actual FY22 Revenues	33,113,933	151	78	\$2,575	\$791,737
69	Actual FY22 Expenditures	(31,798,601)	(181,128)	(56,607)		(758,911)
70	Surplus Reserved for use in FY22	764,601				
71	Warned Article Transfers (Voted 3/2021)	(415,000)	125,000	40,000		
72	Transfer to Reserve (Voted 3/2022)	(1,664,933)			1,664,933	
73	Actual Balance June 30, 2022	\$0	\$64,941	\$31,774	\$3,367,957	\$216,415
74						
75	Anticipated FY23 Revenues	\$35,146,785	1,500	1,400	59,000	
76	Anticipated FY23 Expenditures	(34,083,432)	(98,615)			
77	Warned Articles (Voted 3/2022)	(425,000)	125,000	50,000		
78	Transfer to Reserve (To be Voted 3/2023)	(638,353)				
79	Anticipated Balance June 30, 2023	\$0	\$92,826	\$83,174	\$3,426,957	
80						
81	Budgeted FY24 Revenues	\$37,254,647	2,200	2,300	61,200	
82	Budgeted FY24 Expenditures	(36,829,647)	(93,000)			
83	Warned Articles (To be Voted 3/2023)	(425,000)	125,000	50,000		
84	Budgeted Balance June 30, 2024	\$0	\$127,026	\$135,474	\$3,488,157	

Taconic & Green Regional School District
FY24 Budget

	FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
85	<u>EXPENDITURE DETAIL</u>								
86									
87	PK PROGRAM/EARLY EDUCATION								
88	<u>Instruction</u>								
89	\$62,357	\$62,607	\$63,010	(\$653)	\$182,033	\$163,806	\$18,227	\$174,082	-4.4%
90	24,056	23,486	21,765	2,291	58,246	51,424	6,822	58,176	-0.1%
91	<u>7,892</u>	<u>7,885</u>	<u>6,860</u>	<u>1,032</u>	<u>21,381</u>	<u>18,992</u>	<u>2,389</u>	<u>21,310</u>	-0.3%
92	<u>\$94,305</u>	<u>\$93,978</u>	<u>\$91,635</u>	<u>\$2,670</u>	<u>\$261,660</u>	<u>\$234,222</u>	<u>\$27,438</u>	<u>\$253,568</u>	-3.1%
93	<u>Paraeducator Positions</u>								
94	<u>Regular Education</u>								
95	\$85,832	\$98,439	\$79,044	\$6,788	\$94,332	\$47,865	\$46,467	\$57,326	-39.2%
96	19,404	28,723	29,314	(9,910)	29,504	28,537	967	35,106	19.0%
97	<u>11,748</u>	<u>12,480</u>	<u>10,046</u>	<u>1,702</u>	<u>12,545</u>	<u>6,917</u>	<u>5,628</u>	<u>8,460</u>	-32.6%
98	<u>\$116,984</u>	<u>\$139,642</u>	<u>\$118,404</u>	<u>(\$1,420)</u>	<u>\$136,381</u>	<u>\$83,319</u>	<u>\$53,062</u>	<u>\$100,892</u>	-26.0%
99	<u>Special Education</u>								
100	\$16,543	\$44,011	\$51,381	(\$34,838)	\$49,081	\$50,523	(\$1,442)	\$53,115	8.2%
101	0	0	0	0	0	11,012	(11,012)	12,147	n/a
102	2,394	6,516	7,021	(4,627)	7,314	8,482	(1,168)	9,010	23.2%
103	<u>16,000</u>	<u>36,304</u>	<u>32,879</u>	<u>(16,879)</u>	<u>16,000</u>	<u>50,000</u>	<u>(34,000)</u>	<u>6,000</u>	-62.5%
104	<u>\$34,937</u>	<u>\$86,831</u>	<u>\$91,281</u>	<u>(\$56,344)</u>	<u>\$72,395</u>	<u>\$120,017</u>	<u>(\$47,622)</u>	<u>\$80,272</u>	10.9%
105									
106	\$151,921	\$226,473	\$209,685	(\$57,764)	\$208,776	\$203,336	\$5,440	\$181,164	-13.2%
107									
108	<u>Other Instruction/Student Support</u>								
109	\$1,500	\$3,000	\$6,089	(\$4,589)	\$4,500	\$4,500	\$0	\$4,500	0.0%
110	140	267	487	(347)	401	449	(48)	449	12.0%
111	357,136	270,716	271,358	85,778	292,480	281,512	10,968	289,982	-0.9%
112	92,400	86,310	80,550	11,850	86,100	79,748	6,353	80,850	-6.1%
113	<u>4,500</u>	<u>4,500</u>	<u>2,293</u>	<u>2,207</u>	<u>4,500</u>	<u>4,500</u>	<u>0</u>	<u>4,500</u>	0.0%
114	<u>\$455,676</u>	<u>\$364,793</u>	<u>\$360,777</u>	<u>\$94,899</u>	<u>\$387,981</u>	<u>\$370,709</u>	<u>\$17,273</u>	<u>\$380,281</u>	-2.0%
115	<u>Staff Support</u>								
116	\$2,000	\$2,000	\$3,520	(\$1,520)	\$7,500	\$7,500	\$0	\$7,500	0.0%
117	<u>\$703,902</u>	<u>\$687,244</u>	<u>\$665,617</u>	<u>\$38,285</u>	<u>\$865,917</u>	<u>\$815,767</u>	<u>\$50,151</u>	<u>\$822,513</u>	-5.0%
	TOTAL PK PROGRAM/EARLY EDUCATION								

Taconic & Green Regional School District

FY24 Budget

% Change
Budgets
24 vs 23

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
118										
119	K-8 INSTRUCTION/SUPPORT PROGRAM									
120	<u>Instruction/Support</u>									
121	<u>Classroom Teachers</u>									
122	Teacher Salaries	\$3,930,263	\$3,703,373	\$3,759,235	\$171,028	\$3,859,949	\$3,728,523	\$131,426	\$4,076,142	5.6%
123	Instructional Stipends/Services (Math)	12,500	7,192	7,192	5,308	12,500	7,375	5,125	12,500	0.0%
124	Health Benefits	1,024,328	923,610	817,305	207,023	977,613	984,341	(6,728)	1,129,737	15.6%
125	P/R Taxes/Fringe/Insurance	403,906	380,495	377,820	26,086	397,041	400,929	(3,888)	432,699	9.0%
126	Instructional Services	5,000	5,000	4,964	36	5,000	5,000	0	5,000	0.0%
127	Positions/BRSU Based	0	0	0	0	0	93,520	(93,520)	0	n/a
128		<u>\$5,375,997</u>	<u>\$5,019,670</u>	<u>\$4,966,516</u>	<u>\$409,481</u>	<u>\$5,252,103</u>	<u>\$5,219,688</u>	<u>\$32,415</u>	<u>\$5,656,078</u>	7.7%
129	<u>Unified Arts</u>									
130	Teacher Salaries	\$1,136,336	\$1,091,116	\$984,012	\$152,324	\$1,114,160	\$1,070,860	\$43,300	\$1,182,174	6.1%
131	Health Benefits	311,888	267,251	254,743	57,145	277,860	313,805	(35,945)	364,492	31.2%
132	P/R Taxes/Fringe/Insurance	124,354	117,594	99,034	25,320	120,580	121,621	(1,041)	132,182	9.6%
133	Positions/BRSU Based	107,282	115,474	111,673	(4,391)	117,346	118,910	(1,564)	127,068	8.3%
134		<u>\$1,679,860</u>	<u>\$1,591,435</u>	<u>\$1,449,462</u>	<u>\$230,398</u>	<u>\$1,629,946</u>	<u>\$1,625,196</u>	<u>\$4,750</u>	<u>\$1,805,916</u>	10.8%
135	<u>Instructional Intervention</u>									
136	Teacher Salaries	\$305,092	\$162,023	\$162,297	\$142,795	\$167,715	\$184,119	(\$16,404)	\$304,082	81.3%
137	Health Benefits	99,260	55,169	39,297	59,963	58,136	65,962	(7,826)	95,607	64.5%
138	P/R Taxes/Fringe/Insurance	32,127	16,646	14,780	17,347	17,231	19,273	(2,042)	31,880	85.0%
139	Positions/BRSU Based	0	180,775	181,368	(181,368)	272,188	295,834	(23,646)	406,262	49.3%
140		<u>\$436,479</u>	<u>\$414,613</u>	<u>\$397,742</u>	<u>\$38,737</u>	<u>\$515,270</u>	<u>\$565,188</u>	<u>(\$49,918)</u>	<u>\$837,831</u>	62.6%
141	<u>Social/Emotional Student Support</u>									
142	Teacher Salaries	\$296,697	\$297,697	\$315,080	(\$18,383)	\$273,668	\$319,929	(\$46,261)	\$410,524	50.0%
143	Health Benefits	81,202	79,258	89,048	(7,846)	68,118	77,802	(9,684)	98,720	44.9%
144	P/R Taxes/Fringe/Insurance	29,625	29,551	30,681	(1,056)	26,934	35,281	(8,347)	43,828	62.7%
145	Contracted Services	79,900	81,000	76,000	3,900	86,000	87,000	(1,000)	87,000	1.2%
146	Positions/BRSU Based	154,947	145,187	88,598	66,349	180,699	95,761	84,938	73,582	-59.3%
147		<u>\$642,371</u>	<u>\$632,693</u>	<u>\$599,407</u>	<u>\$42,964</u>	<u>\$635,419</u>	<u>\$615,773</u>	<u>\$19,646</u>	<u>\$713,654</u>	12.3%
148										
149	Total Instruction	<u>\$8,134,707</u>	<u>\$7,658,411</u>	<u>\$7,413,127</u>	<u>\$721,580</u>	<u>\$8,032,738</u>	<u>\$8,025,845</u>	<u>\$6,893</u>	<u>\$9,013,479</u>	12.2%
150										

Taconic & Green Regional School District

FY24 Budget

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
151	<u>Paraeducator Positions</u>									
152	<u>Regular Education</u>									
153	Paraeducator Wages	\$336,378	\$262,445	\$234,996	\$101,382	\$373,812	\$168,987	\$204,825	\$406,896	8.9%
154	Health Benefits	158,653	110,532	217,105	(58,452)	126,054	54,509	71,545	228,529	81.3%
155	P/R Taxes/Fringe/Insurance	45,345	36,847	37,451	7,894	49,418	24,439	24,979	62,236	25.9%
156		<u>\$540,376</u>	<u>\$409,824</u>	<u>\$489,552</u>	<u>\$50,824</u>	<u>\$549,284</u>	<u>\$247,935</u>	<u>\$301,349</u>	<u>\$697,661</u>	27.0%
157	<u>Special Education</u>									
158	Paraeducator Wages	\$361,868	\$359,124	\$309,380	\$52,488	\$388,384	\$382,036	\$6,348	\$518,128	33.4%
159	Substitutes	19,500	15,000	34,954	(15,454)	15,000	15,000	0	15,000	0.0%
160	Health Benefits	167,967	145,226	174,062	(6,095)	151,746	190,437	(38,691)	323,993	113.5%
161	P/R Taxes/Fringe/Insurance	53,054	53,253	48,152	4,902	58,618	55,985	2,633	77,662	32.5%
162	Behavior Intervention Contracted Services	34,950	38,000	38,000	(3,050)	34,950	41,000	(6,050)	41,000	17.3%
163		<u>\$637,339</u>	<u>\$610,603</u>	<u>\$604,548</u>	<u>\$32,791</u>	<u>\$648,698</u>	<u>\$684,458</u>	<u>(\$35,760)</u>	<u>\$975,783</u>	50.4%
164	Total K-8 Paraeducator Support	<u>\$1,177,715</u>	<u>\$1,020,427</u>	<u>\$1,094,100</u>	<u>\$83,615</u>	<u>\$1,197,982</u>	<u>\$932,393</u>	<u>\$265,589</u>	<u>\$1,673,444</u>	39.7%
165										
166	<u>Middle School Success</u>									
167	Success Staff Wages	\$0	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$69,618	596.2%
168	Health Benefits	0	0	0	0	0	0	0	12,147	n/a
169	P/R Taxes/Fringe/Insurance	0	0	0	0	1,500	822	678	10,637	609.1%
170	Positions/BRSU Based	0	0	0	0	73,343	73,343	0	0	-100.0%
171	Supplies/Services	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>10,000</u>	0.0%
172		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$94,843</u>	<u>\$94,165</u>	<u>\$678</u>	<u>\$102,402</u>	8.0%
173	<u>Other Instruction/Student Support</u>									
174	Summer School Wages	\$42,500	\$0		\$42,500	\$52,500	\$52,500	\$0	\$52,500	0.0%
175	Teachers Stipends	87,400	87,400	61,270	26,130	91,500	91,500	0	94,600	3.4%
176	Teacher Leave Positions	60,000	80,747	80,747	(20,747)	60,000	0	60,000	0	-100.0%
177	Substitutes	163,971	123,385	95,222	68,749	154,500	104,448	50,052	135,001	-12.6%
178	Health Benefits	43,447	21,386	21,386	22,061	38,750	2,420	36,330	24,294	-37.3%
179	P/R Taxes/Fringe/Insurance	35,914	26,816	22,386	13,528	35,927	22,016	13,911	27,910	-22.3%
180	Services - Summer Programming	0	54,261	54,264	(54,264)	0	0	0	0	n/a

Taconic & Green Regional School District
FY24 Budget

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
181	Instructional Materials	103,500	103,500	75,831	27,669	103,500	103,500	0	123,500	19.3%
182	Innovation Materials & Support	10,000	10,000	1,739	8,261	10,000	10,000	0	10,000	0.0%
183	Instructional Furniture & Equipment	20,000	20,000	12,535	7,465	20,000	20,000	0	40,000	100.0%
184		<u>\$566,732</u>	<u>\$527,495</u>	<u>\$425,380</u>	<u>\$141,352</u>	<u>\$566,677</u>	<u>\$406,384</u>	<u>\$160,293</u>	<u>\$507,805</u>	-10.4%
185										
186	<u>Early Retirement (Elected under contract)</u>									
187	Early Retirement (Elected under contract)	\$118,621	\$118,621	\$118,621	\$0	\$208,014	\$102,134	\$105,880	\$78,593	-62.2%
188	P/R Taxes/Fringe	9,075	9,074	9,074	1	15,914	7,813	8,101	6,012	-62.2%
189		<u>\$127,696</u>	<u>\$127,695</u>	<u>\$127,695</u>	<u>\$1</u>	<u>\$223,928</u>	<u>\$109,947</u>	<u>\$113,981</u>	<u>\$84,605</u>	-62.2%
190										
191	<u>School Nurse Program</u>									
192	Teacher Salaries	\$166,447	\$167,197	\$167,622	(\$1,175)	\$196,876	\$178,980	\$17,896	\$191,493	-2.7%
193	Nurses Office Support Staff Wages	9,780	9,456	0	9,780	11,152	10,592	560	11,474	2.9%
194	Substitutes	4,050	4,050	1,469	2,581	4,050	4,050	0	4,050	0.0%
195	Health Benefits	67,350	67,587	71,092	(3,742)	82,173	68,600	13,573	74,461	-9.4%
196	P/R Taxes/Fringe/Insurance	20,725	20,625	18,796	1,929	24,164	23,574	590	23,282	-3.7%
197	Positions/BRSU Based	62,830	62,976	61,379	1,451	64,395	64,561	(166)	69,822	8.4%
198	Contracted Services	600	0	0	600	600	600	0	600	0.0%
199	Health Supplies	4,750	4,750	3,160	1,590	4,750	4,750	0	4,750	0.0%
200		<u>\$336,532</u>	<u>\$336,641</u>	<u>\$323,518</u>	<u>\$13,014</u>	<u>\$388,160</u>	<u>\$355,707</u>	<u>\$32,453</u>	<u>\$379,932</u>	-2.1%
201										
202	<u>Library/Media Program</u>									
203	Teacher Salaries	\$149,394	\$138,528	\$164,931	(\$15,537)	\$149,237	\$149,505	(\$268)	\$171,048	14.6%
204	Media Support Staff Wages	9,780	9,456	17,811	(8,031)	11,152	10,592	560	11,474	2.9%
205	Substitutes	4,700	4,700	1,453	3,247	4,700	4,700	0	4,700	0.0%
206	Health Benefits	64,240	58,787	56,694	7,546	63,633	64,168	(535)	72,393	13.8%
207	P/R Taxes/Fringe/Insurance	18,440	19,573	18,497	(57)	18,414	19,422	(1,008)	20,836	13.2%
208	Library Supplies	5,700	5,700	2,498	3,202	5,700	5,700	0	5,700	0.0%
209	Books & Subscriptions	32,800	32,800	28,084	4,716	32,800	32,800	0	32,800	0.0%
210	Positions/BRSU Based	93,663	93,575	90,248	3,415	96,255	92,694	3,561	106,968	11.1%
211	Contracted Technical Services/Internet	1,200	1,200	1,182	18	1,200	1,200	0	1,200	0.0%
212	Technology Supplies & Equipment	75,000	75,000	75,714	(714)	90,000	90,000	0	100,000	11.1%
213		<u>\$454,917</u>	<u>\$439,319</u>	<u>\$457,112</u>	<u>(\$2,195)</u>	<u>\$473,091</u>	<u>\$470,781</u>	<u>\$2,310</u>	<u>\$527,119</u>	11.4%

Taconic & Green Regional School District

FY24 Budget

	FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
214 Support Services									
215 Instructional Coaches									
216 Teacher Salaries	\$0	\$0	\$0	\$0	\$144,775	\$146,387	(\$1,612)	\$158,098	9.2%
217 Health Benefits	0	0	0	0	39,645	39,986	(341)	45,273	14.2%
218 P/R Taxes/Fringe/Insurance	0	0	0	0	16,263	15,177	1,086	17,632	8.4%
219	0	0	0	0	200,683	201,550	(\$867)	221,003	10.1%
220 Other Staff Support									
221 Support Stipends	\$20,000	\$12,000	\$11,000	\$9,000	\$20,000	\$20,000	\$0	\$20,000	0.0%
222 P/R Taxes/Fringe/Insurance	1,646	986	894	752	1,644	1,644	0	1,644	0.0%
223 Prof Development/Tuition (Contracted)	160,000	160,000	69,763	90,237	160,000	160,000	0	160,000	0.0%
224 District Professional Development	14,500	17,500	6,170	8,330	17,500	17,500	0	17,500	0.0%
225 District PD/Inservice Supplies	5,800	7,000	6,493	(693)	7,000	7,000	0	7,000	0.0%
226	201,946	197,486	94,320	107,626	206,144	206,144	0	206,144	0.0%
227									
228 Total Support Services	201,946	197,486	94,320	107,626	406,827	407,694	(\$867)	427,147	5.0%
229									
230 TOTAL K-8 INSTR/SUPPORT PROGRAM	11,000,245	10,307,474	9,935,252	1,064,993	11,394,246	10,802,916	\$581,330	\$12,715,933	11.7%
231									
232 EXTRACURRICULAR									
233 After School Program									
234 Program Staff Wages	\$115,230	\$72,000	\$66,129	\$49,101	\$117,000	\$52,000	\$65,000	\$52,000	-55.6%
235 P/R Taxes/Fringe/Insurance	12,279	8,745	5,839	6,440	15,369	5,609	9,760	5,659	-63.2%
236 Services/Supplies	8,500	5,000	3,049	5,451	8,500	8,500	0	8,500	0.0%
237	136,009	85,745	75,017	60,992	140,869	66,109	74,760	66,159	-53.0%
238 Athletics									
239 Athletic Director Stipends	\$12,000	\$12,000	\$13,250	(\$1,250)	\$12,500	\$12,500	\$0	\$12,500	0.0%
240 Coaches/Staff Support Wages	36,300	38,300	27,034	9,266	42,000	42,000	0	42,000	0.0%
241 P/R Taxes/Fringe/Insurance	3,975	4,135	3,032	943	4,480	4,479	1	4,480	0.0%
242 Referee Services	10,600	8,600	6,483	4,117	10,600	10,600	0	10,600	0.0%
243 Supplies & Athletic Equipment	6,500	6,500	7,728	(1,228)	6,500	6,500	0	6,500	0.0%
244 Transportation	7,500	7,500	4,114	3,386	7,500	7,500	0	7,500	0.0%
245 P/R Taxes/Fringe/Insurance	1,184	1,166	712	472	1,166	1,166	0	1,166	0.0%
246	78,059	78,201	62,353	15,706	84,746	84,745	\$1	84,746	0.0%

Taconic & Green Regional School District FY24 Budget

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
247	<u>Enrichment</u>									
248	Enrichment Program Stipends	\$25,730	\$21,980	\$5,910	\$19,820	\$24,250	\$24,250	\$0	\$24,250	0.0%
249	P/R Taxes/Fringe/Insurance	2,117	2,061	598	1,519	1,993	2,260	(267)	2,270	13.9%
250	Enrichment Activities	76,500	76,500	23,347	53,153	79,000	79,000	0	80,200	1.5%
251	Enrichment Supplies	9,000	9,000	7,145	1,855	9,000	9,000	0	9,000	0.0%
252	Transportation	9,900	9,900	4,247	5,653	9,900	9,900	0	9,900	0.0%
253	P/R Taxes/Fringe/Insurance	1,562	1,538	643	919	1,538	1,538	0	1,538	0.0%
254	Transportation Services	3,000	3,000	3,507	(507)	3,000	3,000	0	3,000	0.0%
255		<u>\$127,809</u>	<u>\$123,979</u>	<u>\$45,397</u>	<u>\$82,412</u>	<u>\$128,681</u>	<u>\$128,948</u>	<u>(\$267)</u>	<u>\$130,158</u>	1.1%
256	<u>Theater Program</u>									
257	Production Directors/Staff Support Wages	\$11,000	\$11,000	\$6,000	\$5,000	\$11,000	\$11,000	\$0	\$11,000	0.0%
258	P/R Taxes/Fringe/Insurance	905	904	459	446	904	904	0	904	0.0%
259	Supplies & Materials	7,500	7,500	972	6,528	7,500	7,500	0	7,500	0.0%
260		<u>\$19,405</u>	<u>\$19,404</u>	<u>\$7,431</u>	<u>\$11,974</u>	<u>\$19,404</u>	<u>\$19,404</u>	<u>\$0</u>	<u>\$19,404</u>	0.0%
261										
262	TOTAL EXTRACURRICULAR	<u>\$361,282</u>	<u>\$307,329</u>	<u>\$190,198</u>	<u>\$171,084</u>	<u>\$373,700</u>	<u>\$299,206</u>	<u>\$74,494</u>	<u>\$300,467</u>	-19.6%
263										
264	9-12 INSTRUCTION/SUPPORT PROGRAM									
265	Instructional Services	\$5,000	\$5,000	\$2,800	\$2,200	\$5,000	\$55,000	(\$50,000)	\$5,000	0.0%
266	Tuition	11,905,746	11,860,120	11,784,035	121,711	12,006,785	12,191,294	(184,509)	12,528,066	4.3%
267	Service Fees-Instruction	120,000	104,007	130,365	(10,365)	120,000	101,902	18,098	0	-100.0%
268	Service Fees-Support	5,000	5,000	2,485	2,515	5,000	2,003	2,997	0	-100.0%
269	Prior Year Allowable Tuition Charges	0	0	0	0	0	0	0	0	n/a
270	TOTAL 9-12 INSTR/SUPPORT PROGRAM	<u>\$12,035,746</u>	<u>\$11,974,127</u>	<u>\$11,919,685</u>	<u>\$116,061</u>	<u>\$12,136,785</u>	<u>\$12,350,199</u>	<u>(\$213,414)</u>	<u>\$12,533,066</u>	3.3%
271										
272	DISTRICT ADMINISTRATION									
273	Board Stipends	\$13,500	\$13,500	\$13,334	\$166	\$13,500	\$13,500	\$0	\$13,500	0.0%
274	Treasurer/Clerk Stipends	800	800	800	0	800	800	0	800	0.0%
275	Minute Taker/Wages	1,920	1,920	1,165	755	1,920	1,200	720	2,000	4.2%
276	Social Security	1,329	1,372	1,081	248	1,252	1,271	(19)	1,393	11.3%
277	Professional Dev./Contracted Services	6,000	6,000	1,500	4,500	6,000	6,000	0	8,000	33.3%
278	Communications Consultant	28,750	28,750	26,750	2,000	28,750	28,750	0	28,750	0.0%
279	Audit Expense	20,500	18,365	18,365	2,135	20,500	23,500	(3,000)	24,200	18.0%

Taconic & Green Regional School District

FY24 Budget

	FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
280 Legal Services	15,000	15,000	1,507	13,493	15,000	15,000	0	15,000	0.0%
281 Comprehensive Insurance	75,038	73,535	73,535	1,503	75,262	92,672	(17,410)	96,400	28.1%
282 Advertising	12,000	12,000	4,488	7,512	12,000	8,000	4,000	8,000	-33.3%
283 Supplies/Postage/Printing	10,000	10,000	12,706	(2,706)	10,000	13,000	(3,000)	13,000	30.0%
284 Dues & Memberships	7,511	7,656	7,656	(145)	7,656	7,915	(259)	8,150	6.5%
285 TOTAL DISTRICT ADMINISTRATION	\$192,348	\$188,898	\$162,887	\$29,461	\$192,640	\$211,608	(\$18,968)	\$219,193	13.8%
286									
287 MIDDLE SCHOOL STUDY									
288 Contracted Services	\$0	\$0	\$0	\$0	\$20,000	\$40,000	(\$20,000)	\$60,000	200.0%
289									
290 SCHOOL ADMINISTRATION									
291 <u>Administrators</u>									
292 Principal Salaries	\$602,432	\$600,222	\$600,220	\$2,212	\$638,532	\$614,318	\$24,214	\$646,502	1.2%
293 Health Benefits	83,302	66,553	66,553	16,749	70,149	81,104	(10,955)	83,578	19.1%
294 P/R Taxes/Fringe/Insurance	57,796	56,384	56,384	1,412	59,819	58,936	883	61,779	3.3%
295 Positions/BRSU Based	54,543	23,306	32,731	21,812	92,478	127,826	(35,348)	136,006	47.1%
296	<u>\$798,073</u>	<u>\$746,465</u>	<u>\$755,888</u>	<u>\$42,185</u>	<u>\$860,978</u>	<u>\$882,184</u>	<u>(\$21,206)</u>	<u>\$927,865</u>	7.8%
297 <u>Administrative Staff</u>									
298 Administrative Staff Wages	\$345,225	\$351,429	\$349,112	(\$3,887)	\$369,583	\$354,261	\$15,322	\$381,110	3.1%
299 Health Benefits	79,640	84,527	83,981	(4,341)	89,587	99,539	(9,952)	119,862	33.8%
300 P/R Taxes/Fringe/Insurance	54,312	55,527	51,322	2,990	59,658	57,867	1,791	62,937	5.5%
301	<u>\$479,177</u>	<u>\$491,483</u>	<u>\$484,415</u>	<u>(\$5,238)</u>	<u>\$518,828</u>	<u>\$511,667</u>	<u>\$7,161</u>	<u>\$563,909</u>	8.7%
302									
303 Contracted Services/Mentoring	\$6,000	\$6,000	\$3,077	\$2,923	\$6,000	\$6,000	\$0	\$6,000	0.0%
304 Telephone	22,000	24,000	24,883	(2,883)	24,000	24,000	0	24,000	0.0%
305 Copiers/Services & Supplies	41,000	41,000	27,995	13,005	41,000	31,000	10,000	25,000	-39.0%
306 Office Supplies/Postage	36,000	36,000	27,172	8,828	36,000	25,000	11,000	25,000	-30.6%
307 Furniture/Equipment	3,750	3,750	1,138	2,612	3,750	3,750	0	3,750	0.0%
308 TOTAL SCHOOL ADMINISTRATION	\$1,386,000	\$1,348,698	\$1,324,568	\$61,432	\$1,490,556	\$1,483,601	\$6,955	\$1,575,524	5.7%
309									

Taconic & Green Regional School District
FY24 Budget

	FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
FISCAL SERVICES									
Supplies, Etc.	\$750	\$250	\$0	\$750	\$750	\$250	\$500	\$250	-66.7%
Short-term Interest	20,000	0	0	20,000	20,000	0	20,000	0	-100.0%
TOTAL FISCAL SERVICES	\$20,750	\$250	\$0	\$20,750	\$20,750	\$250	\$20,500	\$250	-98.8%
PERSONNEL SERVICES									
Prof Development - Administration	\$35,000	\$35,000	\$10,030	\$24,970	\$35,000	\$35,000	\$0	\$35,000	0.0%
Prof Development - Operations	5,000	5,000	1,544	3,456	5,000	5,000	0	5,000	0.0%
Prof Development - School Meals	4,000	4,000	76	3,924	4,000	4,000	0	4,000	0.0%
Background Checks	3,500	3,500	3,548	(48)	3,500	3,500	0	3,500	0.0%
Health Benefit Administration	7,000	11,000	8,176	(1,176)	11,000	11,000	0	11,000	0.0%
Local Travel - Administration	3,500	3,500	622	2,878	3,500	3,500	0	3,500	0.0%
Local Travel - Operations	1,500	1,500	218	1,282	1,500	1,500	0	1,500	0.0%
Local Travel - School Meals	1,000	1,000	78	922	1,000	1,000	0	1,000	0.0%
TOTAL PERSONNEL SERVICES	\$60,500	\$64,500	\$24,292	\$36,208	\$64,500	\$64,500	\$0	\$64,500	0.0%
SUPERVISORY UNION ASSESSMENTS									
General Assessment									
English Language Services	\$79,208	\$79,208	\$79,208	\$0	\$77,590	\$77,590	\$0	\$68,582	-11.6%
Curriculum & Instructional Support	497,848	497,848	497,848	0	523,591	523,591	0	622,247	18.8%
Technology Support	221,960	221,960	221,960	0	266,702	266,702	0	273,946	2.7%
Director of Operations	158,380	158,380	158,380	0	179,193	179,193	0	191,586	6.9%
Director of Food Service	95,124	95,124	95,124	0	77,014	77,014	0	87,025	13.0%
Accounting/Personnel Services	151,188	151,188	151,188	0	157,711	157,711	0	263,557	67.1%
Office of the Superintendent	667,667	667,667	667,667	0	688,611	688,611	0	659,032	-4.3%
Assessment Subtotal	\$1,871,375	\$1,871,375	\$1,871,375	\$0	\$1,970,412	\$1,970,412	\$0	\$2,165,975	9.9%
Return of Surplus	(117,355)	(117,355)	(117,355)	0	(97,121)	(97,121)	0	(163,400)	68.2%
	\$1,754,020	\$1,754,020	\$1,754,020	\$0	\$1,873,291	\$1,873,291	\$0	\$2,002,575	6.9%

Taconic & Green Regional School District

FY24 Budget

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
338	Special Education Assessment									
339	PK Site - Instruction/Support	\$165,354	\$165,354	\$165,354	\$0	\$0	\$0	\$0	\$0	n/a
340	Early Education	160,948	160,948	160,948	0	185,108	185,108	0	165,345	-10.7%
341	K-8 Instruction/Support	1,633,884	1,633,884	1,633,884	0	1,723,375	1,723,375	0	1,852,149	7.5%
342	9-12 Instruction/Support	807,969	807,969	807,969	0	592,070	592,070	0	849,862	43.5%
343	Support/Administration/Transportation	394,749	394,749	394,749	0	279,617	279,617	0	387,595	38.6%
344	Assessment Subtotal	\$3,162,904	\$3,162,904	\$3,162,904	\$0	\$2,780,170	\$2,780,170	\$0	\$3,254,951	17.1%
345	Return of Surplus	(379,735)	(379,735)	(379,735)	0	(189,250)	(189,250)	0	(198,450)	4.9%
346		\$2,783,169	\$2,783,169	\$2,783,169	\$0	\$2,590,920	\$2,590,920	\$0	\$3,056,501	18.0%
347										
348	TOTAL SU ASSESSMENTS	\$4,537,189	\$4,537,189	\$4,537,189	\$0	\$4,464,211	\$4,464,211	\$0	\$5,059,076	13.3%
349										

OPERATIONS - FACILITIES & TRANSPORTATION

350	Facilities Wages & Benefits									
351	Facility Staff Wages	\$477,812	\$494,541	\$494,611	(\$16,799)	\$551,217	\$489,347	\$61,870	\$543,252	-1.4%
352	Health Benefits	200,931	157,582	160,180	40,751	161,726	172,098	(10,372)	208,821	29.1%
353	P/R Taxes/Fringe/Insurance	98,872	101,818	99,414	(542)	115,592	103,567	12,025	115,347	-0.2%
354	Positions/BRSU Based	0	5,000	3,606	(3,606)	5,000	10,000	(5,000)	5,000	0.0%
355		\$777,615	\$758,941	\$757,811	\$19,804	\$833,535	\$775,012	\$58,523	\$872,420	4.7%
356	Transportation Wages & Benefits									
357	Driver Wages	\$215,736	\$230,690	\$210,549	\$5,187	\$260,459	\$231,536	\$28,923	\$247,883	-4.8%
358	Health Benefits	45,539	38,724	45,578	(39)	38,142	40,924	(2,782)	46,777	22.6%
359	P/R Taxes/Fringe/Insurance	37,752	40,871	37,020	732	46,285	41,092	5,193	43,897	-5.2%
360	Positions/BRSU Based	0	0	2,008	(2,008)	0	5,000	(5,000)	5,000	n/a
361		\$299,027	\$310,285	\$295,155	\$3,872	\$344,886	\$318,552	\$26,334	\$343,557	-0.4%
362										
363										
364	Total Operations Wages & Benefits	\$1,076,642	\$1,069,226	\$1,052,966	\$23,676	\$1,178,421	\$1,093,564	\$84,857	\$1,215,977	3.2%
365										

Taconic & Green Regional School District

FY24 Budget

		FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
366	<u>Facilities Operations/Repairs & Maintenance</u>									
367	General Repairs & Maintenance	\$198,700	\$220,000	\$224,207	(\$25,507)	\$200,000	\$210,000	(\$10,000)	\$210,000	5.0%
368	Custodial Supplies	60,000	60,000	61,697	(1,697)	60,000	60,000	0	60,000	0.0%
369	Electric	141,000	125,000	144,019	(3,019)	125,000	154,000	(29,000)	154,000	23.2%
370	Fuel Oil/Gas/Pellets	133,777	120,525	126,097	7,680	132,500	199,466	(66,967)	210,000	58.5%
371	Equipment	40,000	40,000	25,080	14,920	40,000	30,000	10,000	30,000	-25.0%
372	Grounds Services	89,000	89,000	82,776	6,224	89,000	89,000	0	89,000	0.0%
373	Grounds Supplies	<u>7,500</u>	<u>7,500</u>	<u>17,606</u>	<u>(10,106)</u>	<u>7,500</u>	<u>12,000</u>	<u>(4,500)</u>	<u>7,500</u>	0.0%
374		\$669,977	\$662,025	\$681,482	(\$11,505)	\$653,999	\$754,466	(\$100,467)	\$760,500	16.3%
375	<u>Transportation Repairs & Maintenance</u>									
376	Services	\$6,000	\$6,000	\$2,695	\$3,305	\$6,000	\$6,000	\$0	\$6,000	0.0%
377	Bus Insurance	7,587	6,139	6,139	1,448	6,358	6,487	(129)	6,750	6.2%
378	Contracts	284,130	248,430	217,332	66,798	295,274	255,274	40,000	329,200	11.5%
379	Maintenance/Parts/Supplies	85,000	95,000	139,913	(54,913)	95,000	95,000	0	95,000	0.0%
380	Gasoline/Electricity	50,000	40,000	70,530	(20,530)	40,000	79,000	(39,000)	79,000	97.5%
381	Infrastructure/Chargers	0	0	0	0	0	200,000	(200,000)	0	n/a
382	Bus Purchase/Lease Payments	<u>28,984</u>	<u>28,984</u>	<u>28,984</u>	<u>0</u>	<u>28,984</u>	<u>28,984</u>	<u>0</u>	<u>0</u>	-100.0%
383		\$461,701	\$424,553	\$465,593	(\$3,892)	\$471,616	\$670,745	(\$199,129)	\$515,950	9.4%
384										
385	TOTAL OPERATIONS	\$2,208,320	\$2,155,804	\$2,200,041	\$8,279	\$2,304,036	\$2,518,775	(\$214,739)	\$2,492,427	8.2%
386										
387	LONG-TERM DEBT									
388	Interest (Thru FY23)	\$666	\$666	\$666	\$0	\$226	\$226	\$0	\$0	-100.0%
389	Interest (Thru FY24)	4,640	4,640	3,152	1,488	2,802	2,802	0	427	-84.8%
390	Interest (Thru FY28)	14,084	14,084	14,083	1	11,113	11,113	0	8,318	-25.2%
391	Interest (Thru FY28)	16,643	16,643	16,642	1	12,845	12,845	0	9,287	-27.7%
392	Principal (Thru FY23)	15,000	15,000	15,000	0	15,000	15,000	0	0	-100.0%
393	Principal (Thru FY24)	40,000	40,000	40,000	0	40,000	40,000	0	40,000	0.0%
394	Principal (Thru FY28)	65,000	65,000	65,000	0	65,000	65,000	0	65,000	0.0%
395	Principal (Thru FY28)	<u>85,000</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>85,000</u>	<u>85,000</u>	<u>0</u>	<u>85,000</u>	0.0%
396	TOTAL LONG-TERM DEBT	\$241,033	\$241,033	\$239,543	\$1,490	\$231,986	\$231,986	\$0	\$208,032	-10.3%
397										

Taconic & Green Regional School District

FY24 Budget

	FY22 Budget	FY22 Anticipated	FY22 Actual	Variance Fav/(Unfav)	FY23 Budget	FY23 Anticipated	Variance Fav/(Unfav)	FY24 Budget	% Change Budgets 24 vs 23
398 SCHOOL MEALS PROGRAM									
399 <u>Child Nutrition Program Staffing</u>									
400 <u>Staffing</u>									
401 Program Staff Wages	\$206,667	\$152,572	\$136,841	\$69,826	\$147,033	\$142,019	\$5,014	\$161,862	10.1%
402 Health Benefits	60,032	30,857	22,716	37,316	31,696	17,098	14,598	24,294	-23.4%
403 P/R Taxes/Fringe/Insurance	30,715	21,931	19,968	10,747	21,155	20,806	349	23,196	9.6%
404 Positions/BRSU Based	0	113,028	131,152	(131,152)	163,615	176,573	(12,958)	197,695	20.8%
405 Total Staffing	\$297,414	\$318,388	\$310,677	(\$13,263)	\$363,499	\$356,496	\$7,003	\$407,047	12.0%
406									
407 Food	\$127,886	\$198,412	\$228,915	(\$101,029)	\$60,001	\$321,410	(\$261,409)	\$182,378	204.0%
408	\$425,300	\$516,800	\$539,592	(\$114,292)	\$423,500	\$677,906	(\$254,406)	\$589,425	39.2%
409 <u>Locally Supported Program</u>									
410 Services/Repairs	\$16,900	\$15,100	\$16,977	(\$77)	\$19,800	\$19,800	\$0	\$19,800	0.0%
411 Supplies	15,000	15,000	25,602	(10,602)	20,000	37,139	(17,139)	30,000	50.0%
412 Propane	4,500	3,500	4,086	414	3,500	3,500	0	3,500	0.0%
413 Food	27,114	1,588	8,933	18,181	104,999	49,569	55,430	123,441	17.6%
414 Equipment	12,500	12,500	4,139	8,361	12,500	12,500	0	12,500	0.0%
415	\$76,014	\$47,688	\$59,737	\$16,277	\$160,799	\$122,508	\$38,291	\$189,241	17.7%
416									
417 TOTAL SCHOOL MEALS PROGRAM	\$501,314	\$564,488	\$599,329	(\$98,015)	\$594,299	\$800,414	(\$216,115)	\$778,666	33.3%
418									
419 TOTAL BUDGET	\$33,248,629	\$32,377,034	\$31,798,601	\$1,450,028	\$34,133,626	\$34,083,432	\$50,194	\$36,829,647	7.9%
420									
421 <u>Warned Articles</u>									
422 Building & Grounds Reserve	\$250,000	\$250,000	\$250,000	\$0	\$250,000	\$250,000	\$0	\$250,000	0.0%
423 Bus Reserve	125,000	125,000	125,000	0	125,000	125,000	0	125,000	0.0%
424 Technology Reserve	40,000	40,000	40,000	0	50,000	50,000	0	50,000	0.0%
425	\$415,000	\$415,000	\$415,000	\$0	\$425,000	\$425,000	\$0	\$425,000	0.0%
426									
427 TOTAL EXPENDITURES	\$33,663,629	\$32,792,034	\$32,213,601	\$1,450,028	\$34,558,626	\$34,508,432	\$50,194	\$37,254,647	7.8%

Taconic & Green Regional School District

FY24 Budget

Secondary Tuition

		FY23 Budget		FY23 Anticipated		FY24 Budget	
		Rate	Students	Tuition	Rate	Students	Tuition
Tuition - Public In State							
428	Arlington	\$18,350	8.00	\$146,800	\$17,700	7.37	\$130,449
429	Brattleboro				\$16,800	0.25	4,200
430	Green Mountain UHS	\$16,480	1.00	16,480	\$16,000	3.00	48,000
432	Leland & Gray	\$18,950	1.00	18,950	\$19,100	1.00	19,100
433	Mill River	\$17,100	10.00	171,000	\$17,625	10.09	177,836
434	Mt. Anthony	\$15,250	<u>2.00</u>	<u>30,500</u>	\$15,500	<u>0.00</u>	<u>0</u>
435			<u>22.00</u>	<u>\$383,730</u>		<u>21.71</u>	<u>\$379,585</u>
Tuition - Out of State							
436	Cambridge High School	\$10,800	1.00	10,800	\$10,498	1.00	10,498
437	Cardigan Mountain	\$17,400	1.00	17,400	\$17,278	1.00	17,278
439	Carrabassett	\$17,400	1.00	17,400			
440	Culver Academies	\$17,400	1.00	17,400			
441	Cushing				\$17,278	1.00	17,278
442	Eagle Hill	\$17,400	1.00	17,400	\$17,278	1.00	17,278
443	Eaglebrook	\$17,400	1.00	17,400			
444	Governor's Academy				\$17,278	1.00	17,278
445	Grove School	\$17,400	1.00	17,400			
446	Holderness				\$17,278	1.00	17,278
447	Kent				\$17,278	1.00	17,278
448	Middlesex				\$17,278	0.50	8,639
449	Pomfret				\$17,278	0.50	8,639
450	Northfield Mt. Hermon	\$17,400	1.00	17,400	\$17,278	1.00	17,278
451	NY Military				\$17,278	0.39	6,738
452	Suffield	\$17,400	1.00	17,400	\$17,278	1.00	17,278
453	The Taft School				\$17,278	1.00	17,278
454	Williston Northampton	\$17,400	<u>1.00</u>	<u>17,400</u>	\$17,278	<u>1.00</u>	<u>17,278</u>
455			<u>10.00</u>	<u>\$167,400</u>		<u>12.39</u>	<u>\$207,294</u>
						<u>10.00</u>	<u>\$177,780</u>

FY24 Budget

	FY23 Budget			FY23 Anticipated			FY24 Budget		
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition
	Tuition - Independent In State								
456									
457	BBA	\$19,200	517.00	\$9,926,400			\$19,987	515.09	\$10,295,104
458	Grace Christian						\$17,778	1.00	17,778
459	LiHigh	\$17,400	1.00	\$17,400			\$17,778	1.00	17,778
460	Long Trail School	\$19,200	48.00	921,600			\$19,987	58.00	1,159,246
461	Okemo						\$19,987	1.00	19,987
462	Stratton Mountain	\$19,200	14.00	268,800			\$19,987	12.00	239,844
463	Vermont Academy	\$19,200	4.00	76,800			\$19,987	2.00	39,974
464		584.00	\$11,211,000		591.85	\$11,350,578		590.09	\$11,789,711
465		616.00			625.95			618.09	
466									
467	Vocational Tuition								
468	CDC	\$22,975	7.89	\$181,273			\$24,470	9.20	\$225,124
469	Stafford Tech Center	\$18,425	3.44	63,382			\$19,248	0.83	15,976
470	River Valley Tech Center	\$17,050	0.00	0			\$18,381	0.00	0
471		11.33	\$244,655		11.33	\$253,837		10.03	\$241,100
472									
473	Total Secondary Tuition								
474				\$12,006,785		\$12,191,294			\$12,528,066

55

**Taconic & Green Regional School District
FY24 Budget**

	<u>TUITION REVENUE</u>	<u>FY23 Anticipated</u>			<u>FY23</u>
		Rate	Students	Tuition	
475					
476					
477	Green Mtn USD	\$17,300	1.00	\$17,300	
478	Ludlow/Mt. Holly	\$17,300	2.00	\$34,600	<u>\$45,391</u>
479	Mettawee	\$17,300	8.00	\$138,400	
480	River Valley USD	\$17,300	4.00	\$69,200	\$0
481	Sandgate	\$17,300	5.00	86,500	
482	Stratton	\$17,300	5.00	86,500	
483	Winhall	\$17,300	23.90	413,470	
484	Administrative Fee	<u>\$1,730</u>	<u>1.50</u>	<u>2,595</u>	<u>0%</u>
485	Total Tuitioned Students		<u>50.40</u>	\$848,565	<u>\$0</u>
486	Estimated Return Prior Year Tuition			(31,000)	
487	Total Tuition Revenue			<u>\$817,565</u>	
488					
489					
490					

	<u>TUITION REVENUE</u>	<u>FY24 Budget</u>			<u>FY24</u>
		Rate	Students	Tuition	
491					
492					
493					
494	Green Mtn USD	\$18,500	0.00	\$0	
495	Ludlow/Mt. Holly	\$18,500	2.00	37,000	<u>\$41,041</u>
496	Mettawee	\$18,500	4.00	74,000	
497	New	\$18,500	7.00	129,500	\$0
498	River Valley USD	\$18,500	1.00	18,500	
499	Sandgate	\$18,500	3.00	55,500	<u>0%</u>
500	Stratton	\$18,500	4.00	74,000	<u>\$0</u>
501	Winhall	\$18,500	24.00	444,000	
502	Administrative Fee	<u>\$1,850</u>	<u>1.00</u>	<u>1,850</u>	
503	Total Tuitioned Students		<u>46.00</u>	\$834,350	
504	Estimated Return Prior Year Tuition			(4,900)	
505	Total Tuition Revenue			<u>\$829,450</u>	

Special Education Revenue

Service Fees K-8

Special Education Expenditure Reimbursement

Special Education - Extraordinary Services

Reimbursement Rate (Estimate)

Reimbursement - Extraordinary

Service Fees K-8

Special Education Expenditure Reimbursement

Special Education - Extraordinary Services

Reimbursement Rate (Estimate)

Reimbursement - Extraordinary

Taonic & Green Regional School District
FY24 Budget

	<u>After School & Meals Program Summaries</u>								
	<u>FY22</u>	<u>FY22</u>	<u>FY22</u>	<u>Variance</u>	<u>FY23</u>	<u>FY23</u>	<u>Variance</u>	<u>FY24</u>	
	<u>Budget</u>	<u>Anticipated</u>	<u>Actual</u>	<u>Fav/(Unfav)</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Fav/(Unfav)</u>	<u>Budget</u>	
506	After School Program Expenditures								
507									
508									
509									
510									
511									
512									
513									
514									
515									
516									
517									
518	School Meals Program Expenditures - Child Nutrition and Local Program Combined								
519									
520									
521									
522									
523									
524									
525									
526									
527									
528									
529									
530	School Meals Program Revenues - Child Nutrition and Local Program Combined								
531									
532									
533									
534									
535									
536									
537									
538									

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

		Property dollar equivalent yield				Homestead tax rate per \$15,479 of spending per equalized pupil	
District: Taconic & Green Regional USD		U063				1.00	
SU: Bennington - Rutland		Bennington County				<--See bottom note	
		15,479					
		17,600				Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2021	FY2022	FY2023	FY2024		
1.	Adopted or warned union district budget (including special programs and full technical center expenditures)	\$33,481,460	\$33,248,629	\$34,133,626	\$36,829,647	1.	
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	\$415,000	\$415,000	\$425,000	\$425,000	2.	
3.	Adopted or warned union district budget plus articles	\$33,896,460	\$33,663,629	\$34,558,626	\$37,254,647	3.	
4.	<i>plus</i> Obligation to a Regional Technical Center School District if any	-	-	-		4.	
5.	<i>plus</i> Prior year deficit repayment of deficit	-	-	-		5.	
6.	Total Union Expenditures	\$33,896,460	\$33,663,629	\$34,558,626	\$37,254,647	6.	
7.	S.U. assessment (included in union budget) - informational data	\$4,774,697	\$4,537,189	\$4,464,211	\$5,059,076	7.	
8.	Prior year deficit reduction (if included in union expenditure budget) - informational data	-	-	-	-	8.	
Revenues							
9.	Union revenues (categorical grants, donations, tuitions, surplus, federal, etc.)	\$2,482,713	\$2,831,558	\$1,870,875	\$2,576,618	9.	
10.	Total offsetting union revenues	\$2,482,713	\$2,831,558	\$1,870,875	\$2,576,618	10.	
Education Spending		\$31,413,747	\$30,832,071	\$32,687,751	\$34,678,029	11.	
12.	Taconic & Green Regional USD equalized pupils	1,738.28	1,728.75	1,708.66	1,662.47	12.	
Education Spending per Equalized Pupil		\$18,071.74	\$17,834.89	\$19,130.64	\$20,859.34	13.	
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	\$107.98	\$104.54	\$101.81	\$100.82	14.	
15.	<i>minus</i> Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$53.68	\$21.47	\$28.95	\$28.37	15.	
16.	<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)	-	-	-		16.	
17.	<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)	-	-	-		17.	
18.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-		18.	
19.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-		19.	
20.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-		20.	
21.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	\$26.30	\$26.49	\$23.22	\$27.24	21.	
22.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		22.	
23.	Excess spending threshold	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	threshold = \$22,204 \$22,204.00	23.	
24.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	-	2 year suspension	2 year suspension	suspended thru FY29	24.	
25.	Per pupil figure used for calculating District Equalized Tax Rate	\$18,072	\$17,835	\$19,131	\$20,859.34	25.	
26.	Union spending adjustment (minimum of 100%)	164.318% based on yield \$10,998	157.594% based on yield \$11,317	143.688% based on \$13,314	134.759% based on \$15,479	26.	
27.	Anticipated equalized union homestead tax rate [\$20,859.34 ÷ (\$15,479 / \$1.00)]	\$1.6032 based on \$1.00	\$1.5559 based on \$1.00	\$1.4369 based on \$1.00	\$1.3476 based on \$1.00	27.	
28.	Anticipated income cap percent from Taconic & Green Regional USD [((\$20,859.34 ÷ \$17,600) x 2.00%)]	2.61% based on 2.00%	2.56% based on 2.00%	2.40% based on 2.00%	2.37% based on 2.00%	28.	

- Following current statute, the Tax Commissioner recommended a property yield of \$15,479 for every \$100 of homestead tax per \$100 of equalized property value, an income yield of \$17,600 for a base income percent of 2.0%, and a non-residential tax rate of \$1.386. These figures use the estimated \$64,000,000 surplus from the Education Fund. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.

RECENT HISTORY OF ADM AND EQUALIZED PUPILS

AVERAGE DAILY MEMBERSHIP (ADM) PK - 12			EQUALIZED PUPILS (EP) USED IN EQUALIZED TAX RATE			EP Count Without Any Limitation in Decline (2)
A	Dec 2022	1,596.15	FY24 Tax Rate	1,662.47	(Average A + B with factors applied)	1,643.39
B	Dec 2021	1,652.35	FY23 Tax Rate	1,708.66	(Average B + C with factors applied)	1,698.70
C	Dec 2020	1,714.29 (1)	FY22 Tax Rate	1,728.75	(Average C + D with factors applied)	1,721.54
D	Dec 2019	1,714.29	FY21 Tax Rate	1,738.08	(Average D + E with factors applied)	1,732.09
E	Dec 2018	1,742.34	FY20 Tax Rate	1,752.66	(Average E + F with factors applied)	1,752.66
F	Dec 2017	1,777.49	FY19 Tax Rate	1,771.00	(Average F + G with factors applied)	1,770.78
G	Dec 2016	1,730.58				

(1) The Dec 2020 ADM actual count was 1,589.90. Due to legislation enacted during the pandemic, the Dec 2020 figure could not drop below the Dec 2019 count.

(2) The statute changed for the FY19 tax year to protect towns from no more than a 3.5% decline from prior year's "Calculated" equalized pupils vs. actual equalized pupils. Note - ADM is still collected by town of residence, and equalized pupils are still calculated by town. The merger has no impact on the 3.5% limitation calculation. It is still calculated on a town by town basis before the District's equalized pupils is totaled. We still have 3 towns included in the total that are limited to a 3.5% decline from the prior year's calculated figure for their town.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

1. *What does a supervisory union do?*

The supervisory union is responsible for managing the operations of its member districts. The main services provided per statute by a supervisory union to its member districts are:

- Establish and ensure implementation of a supervisory union wide curriculum
- Financial management services, inclusive of state and federal grants, and human resource needs
- Professional development and training
- Special education services
- Data management services
- Manage a system to purchase and distribute all materials needed to operate schools
- Manage school operation systems and construction contracts
- Manage employee contract negotiations

2. *What school districts are members of the Bennington-Rutland Supervisory Union (BRSU)?*

The BRSU member districts are:

- Mettawee School District (Mettawee SD)
- Taconic & Green Regional School District (T&G)
- Winhall Town School District (Winhall TSD)

3. *How are the Supervisory Union budgets funded?*

The BRSU collects funds called assessments from local member districts to cover the budgets. Assessments are calculated by subtracting any local (BRSU) revenues, such as interest earned and grants received, from the Board approved budget. The remaining net costs are allocated to districts and included in the districts voted budgets as assessments. The assessments to the districts, combined with the local BRSU revenue, supports 100% of the approved BRSU budget.

4. *How are assessments allocated to districts?*

Assessments are allocated to member districts in a variety of ways, such as average daily membership (ADM), projected enrollment, and management judgements.

The assessment allocation to each district may vary from year to year due to changes in expenditures and revenues as well as an overall district's share of the assessment. For example, if an assessment is allocated using enrollment, and the percentage share of students at one district is increasing relative to the enrollment of all students in the BRSU, that district's percentage share of the assessment will go up.

Assessment allocations for the general budget and the special education budget can be found on pages 68 and 76 of this report, respectively.

5. *What staffing or program changes are included in the BRSU general budget?*

The programmatic changes in the BRSU budget are based on educational priorities. The items below reflect our commitment to safety, equity, and educational programming for all students, while maintaining an appropriate balance of services for students, staff and communities.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

After taking all staffing changes into consideration we have added a total of 1.60 full-time equivalent positions to the BRSU assessed expenditure budget.

- 1.0 Decrease - Technology Innovation Teacher
- 1.0 Increase - Director of Student Support Administration
- 0.4 Decrease - MTSS/Equity Coordinator (two year position has ended)
- 1.0 Increase - Business Operations (Accounting/Human Resources)
- 1.0 Increase - IT Support

Director of Student Support Administration

Over the past few years, new laws and rules have been implemented requiring changes in educational practice, which have resulted in additional system level responsibilities. This position is intended to directly facilitate this work. The former Tech Innovation Teacher position was adjusted to create this new position, more directly tied to our current needs. The person in this Director role will manage and oversee our data management system which aggregates all data and allows users to review data from the student level all the way up to the Supervisory Union level. This person will also oversee many of the state requirements that support student services. These include oversight of Multi-Tiered System of Supports (MTSS), Rule 4500, Bullying, Hazing and Harassment, McKinney-Vento Homeless Education Act and other similar policies, laws and state rules.

Business Office Position (Accounting/HR)

The employment landscape has changed for education, as it has for many other types of employment since the pandemic. In order to continue to provide the necessary services and support to our administration, our employees, and keep up with state reporting requirements, additional staff support is needed. We have a small, knowledgeable business office team, and hope the addition of a staff member will allow us to keep up with the services required of our office.

IT Support

During the pandemic we added an additional technician to our staff funded by our ESSER grants. The use of technology in the classroom has changed over the last few years, we have more systems to manage, and increased security to maintain. Our technology services are all managed in-house, and no services are contracted out. We are putting greater emphasis on assuring that our systems are secure, and our data protected in this ever changing environment. The addition of this position to our technology team provides the right level of support needed to manage the varied aspects of technology services that are required to support our students, teachers, and business systems.

New Supports

The budget includes an increase for new software expenditures of \$13,743 for student data reporting and building security (lines 44 & 144 of expenditures).

6. *What grants are included in the BRSU general budget and how do we use these resources?*

We receive various grants from the state and federal governments. Our largest grant, the Consolidated Federal Program (CFP) grant, includes federal Title IA, Title IIA, and Title IV funds. Funds are allocated to the BRSU based on federal formulas and are to be used for addressing issues of equity, providing intervention supports, investing in professional development to support effective instruction, supporting programs that provide enrichment, and improving conditions for student learning through Science, Technology, Engineering & Math (STEM). We receive reimbursement funds from both the federal and state governments for certain support services we provide to students, these are listed as Medicaid in the general budget.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

Grant funds change on an annual basis and grant spending must respond to these changes while being designed to meet the needs of our students and supervisory union initiatives. Our grants regularly cover the costs of intervention positions, instructional coaches, a social work position, and our after school program and middle school success directors. The Interventionists provide additional instruction in the areas of literacy and math to students who need more focused instruction and/or would benefit from a more personalized approach, as well as behavior intervention. Instructional Coaches work directly with classroom teachers to help improve classroom instruction.

We've received additional federal funding (not included in the grant section of the budget), Elementary and Secondary School Emergency Relief Funds (ESSER), to support work and expenditures directly tied to pandemic recovery. We have been allocated a total of \$5,366,666 to be spent over a 4 year period. A summary of our actual spending to date along with our estimated spending through next year can be found on our website at brsu.org. Highlights of spending include updates to school heating and ventilation systems, new flooring and windows, new math, reading and writing curriculum, equity training and supports for leaders, new technology materials and equipment, increased summer programming, and additional support for students including student engagement, intervention, mental health, English language learner and physical therapist personnel.

7. *What staffing or program changes are included in the special education budget?*

- A new special educator position has been added to the budget (with a related decrease of two paraeducator positions in the T&G budget) to increase services to our most complex learners by skilled trained professionals. This is a direct response to the District Management Group (DMG) report providing our SU with recommendations to improve our intervention services.
- An increase of a paraeducator in the Anchor (social/emotional) program and a decrease of two paraeducators in the RISE (autism) program will provide the appropriate level of support for the expected enrollment next year.
- An increase of one driver position as student transportation needs have increased.
- A shift in the shared position allocations of administrative time from special education to local administration provided at schools. Two Assistant Principal positions are shared between special education administration and local building administration. The local share was previously budgeted at 0.80 FTE and is increased to 1.0 FTE (50/50 for each position). This shift supports a more realistic representation of the actual work required at the local level.

8. *What other changes typically impact the Special Education Budget & Assessments?*

Many of our students attend schools other than those we operate, either because they have choice due to their grade and where they live, or due to an individual education team (IEP) placement decision identifying the most appropriate setting for their education. The BRSU pays for special education services for these students based on the services written into their plan and the costs of providing those services where they are enrolled. The costs of these services will fluctuate each year based on our resident students, the services required, and the schools they attend.

Special Education Students (Excluding PK)

	DEC 2014	DEC 2015	DEC 2016	DEC 2017	DEC 2018	DEC 2019	DEC 2020	DEC 2021	DEC 2022
Special Education Child count K-12	349	342	356	347	342	332	315	318	326

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

Student FTE (Full-Time Equivalent)	FY23 Budget	FY23 Anticipated	FY24 Budget
Attending Schools Operated by the SU	150	180	177
Special Education Schools (Operating Grades)	8	10	3
Attending Schools not Operated by the SU	134	133	140
Special Education Schools (Non-Operating Grades)	13	20	23
Total Students	305	343	343

It is clear from our child count and student FTE data above that the number of students attending our schools in need of special education services was impacted by the pandemic and we are seeing that count rebound. Child count is taken at a specific point in time (December 1), and the budget is prepared using the most current information for all students served or expected to be served during the year. This year we have a significant increase over budget in the number of students receiving services, as well as an increase in the number of students in special education placements. This increased student population remains in the FY24 budget. About half of our students are served in schools that we operate, and we can absorb much of the increased count within our current programming. More students attending non-operating schools increases the budget on a per-student basis.

The costs of services per student also impacts our extraordinary special education reimbursement from the state. As student services change, and enrollment changes take place, this can increase or decrease our level of reimbursement. This year we receive extraordinary reimbursement when costs per student exceed \$60,000. Next year the threshold rises to \$66,206. As extraordinary reimbursement per student decreases, assessments will increase if costs per student are the same or higher.

Another important factor that now impacts the special education assessments is the change in special education funding. With this year's implementation of Act 173 we no longer receive all special education funding on a reimbursement basis, instead we receive an annual census block grant. As special education costs rise there is no reimbursement funding (with the exception of extraordinary if applicable) to offset those costs, so we will see a greater impact to assessments than we have in the past.

Act 173's primary purpose is to increase flexibility within the educational system to provide students with a greater scope of services within a tiered system of supports. All students receive classroom instruction from the classroom teacher and interventionists and special education personnel provide increasingly specialized instruction to those who need it. Prior to Act 173, only students on an IEP could receive services from a special educator, but now we match student needs to the provider's skills, expertise, and schedule. The new model allows for great flexibility within the system. This legislation is based on best practices in education and a model that yields stronger outcomes for students.

9. *Are assessments in the two BRSU budgets increasing or decreasing?*

General Budget - Assessed expenditures are increasing by \$237,297 (9.7%). Half of this is due to the increase of 1.60 positions noted in question 5. The remainder is due to the newly added software supports, general increases to maintain current systems, increased internet costs serving the SU and all schools, as well as general salary and benefit increases for current staff. See page 75 for assessment calculations.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

Special Education Budget - Assessed expenditures are increasing by \$696,733, due in part to general salary and benefit increases, but mainly to increased costs for students in non-operating grades and special education placements. See page 83 for assessment calculations.

Overall assessments are further reduced by the return of available surplus in both general and special education funds.

10. *Why are there surplus funds available to return to the districts?*

Both the general and special education funds ended last year with a higher surplus than originally anticipated, and we expect to end the current year with surpluses as well (see page 65 for the full fund summary).

The general budget had savings due to an unfilled Director position for part of the year, and we continued to see savings in budgets for additional work assignments and professional development as the pandemic limited the amount of work and travel staff took on. We also had increased revenues due to indirect funds collected against increased federal grant spending. The amount collected over budget (\$107,919) is specifically assigned for future curriculum purchases (see page 62). We have spent, and set aside, a large amount of federal ESSER funds to support the review, selection, and purchase of new curriculum in math, reading and writing. As we put new curriculum in place, we want to assure we have funds set aside to continue needed work in this area.

The special education budget experienced savings due to unfilled positions, reduction in staffing costs due to increased leave, and savings in services and professional development. We also experienced savings due to individual students moving out of district.

After assigning funds for return in the FY23 assessments and other areas of future spending, we anticipate ending this year with a general fund surplus of \$81,785 and a special education fund surplus of \$109,413. If we end the year as anticipated, these funds will be available for return in future years.

11. *What amounts of surplus funds are being returned in the FY24 assessments?*

- \$200,000 of surplus funds are being returned in the General Fund Assessments
- \$250,000 of surplus funds are being returned in the Special Education Assessments

12. *What impact does the return of surplus have on district tax rates?*

District equalized tax rates will go down a little more or less than a penny, depending on the district, due to the return of surplus. A subsequent increase in taxes should be expected the following year if the same level of surplus is not available for return. While we anticipate the return of some surplus in the following year, it is unlikely to be at the same level.

OFFICE OF THE SUPERINTENDENT - TREASURER'S REPORT

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY22 financial statements. Copies of the audit report will be available upon completion for public inspection at BRSU.org, or by calling the Bennington-Rutland Supervisory Union, (802) 362-2452.

Summary of Fund Balances

	<u>General Fund</u>	<u>Equipment / Software Assigned</u>	<u>Curriculum Assigned</u>	<u>Special Education</u>	<u>Vehicle Assigned</u>
1 Balance June 30, 2021	\$168,242	\$13,327	\$20,000	\$620,910	\$0
2					
3 Transfer to Assigned Funds	(13,000)	<u>3,000</u>	<u>10,000</u>	(100,000)	100,000
4 Assigned for Use from Prior Year	145,000			500,000	
5 Actual Revenues FY22	4,533,452			10,002,637	
6 Actual Expenditures FY22	(4,462,914)	<u>(3,423)</u>		(10,373,413)	
7 Surplus Assigned for Use FY23	<u>(120,000)</u>			<u>(250,000)</u>	
8 Actual Fund Balance June 30, 2022	\$250,780	\$12,904	\$30,000	\$400,134	\$100,000
9					
10 Transfer to Assigned Funds	(122,919)	5,000	<u>117,919</u>	(30,000)	<u>30,000</u>
11 Assigned for Use from Prior Year	120,000			250,000	
12 Anticipated Revenues FY23	5,071,821			11,243,942	
13 Anticipated Expenditures FY23	(5,037,897)	<u>(7,000)</u>		(11,504,663)	
14 Surplus Assigned for Use FY24	<u>(200,000)</u>			<u>(250,000)</u>	
15 Anticipated Fund Balance June 30, 2023	\$81,785	\$10,904	\$147,919	\$109,413	\$130,000
16					
17 Transfer to Assigned Funds	(15,000)	<u>5,000</u>	<u>10,000</u>	(30,000)	<u>30,000</u>
18 Assigned for Use from Prior Year	200,000			250,000	
19 Budgeted Revenues FY24	5,357,777			11,706,902	
20 Budgeted Expenditures FY24	<u>(5,557,777)</u>			<u>(11,956,902)</u>	
21 Budgeted Fund Balance June 30, 2024	<u>\$66,785</u>	<u>\$15,904</u>	<u>\$157,919</u>	<u>\$79,413</u>	<u>\$160,000</u>

Bennington-Rutland Supervisory Union

FY24 Budget

	FY22 <u>Budget</u>	FY22 <u>Actual</u>	FY23 <u>Budget</u>	FY23 <u>Anticipated</u>	FY24 <u>Budget</u>	% Change Budgets 24 vs 23
1 EXPENDITURE SUMMARY						
2 Student/Staff Support	\$712,601	\$659,716	\$772,744	\$662,740	\$784,304	1.5%
3 Administration	1,324,654	1,292,917	1,375,317	1,331,795	1,577,035	14.7%
4 Operations	<u>297,365</u>	<u>274,542</u>	<u>295,872</u>	<u>295,474</u>	<u>319,891</u>	8.1%
5 Expenditures for Assessment	<u>\$2,334,620</u>	<u>\$2,227,175</u>	<u>\$2,443,933</u>	<u>\$2,290,009</u>	<u>\$2,681,230</u>	9.7%
6						
7 Internal Services for Direct Billing	\$1,152,332	\$1,463,386	\$1,831,020	\$1,930,319	\$1,936,058	5.7%
8 Grants (Excluding Recovery Funds)	<u>1,184,841</u>	<u>772,353</u>	<u>839,211</u>	<u>817,569</u>	<u>940,489</u>	12.1%
9 Total BRSU Expenditures	<u>\$4,671,793</u>	<u>\$4,462,914</u>	<u>\$5,114,164</u>	<u>\$5,037,897</u>	<u>\$5,557,777</u>	8.7%
10						
11						
12 REVENUE						
13 Interest	\$3,000	\$1,327	\$3,000	\$3,000	\$3,000	0.0%
14 Miscellaneous	500	2,347	500	500	500	0.0%
15 Grant Administration	<u>41,000</u>	<u>148,919</u>	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>	0.0%
16 Supervisory Union Local Revenues	<u>\$44,500</u>	<u>\$152,593</u>	<u>\$63,500</u>	<u>\$63,500</u>	<u>\$63,500</u>	0.0%
17 Assessments (Net of Surplus Applied)	2,145,120	2,145,120	2,260,433	2,260,433	2,417,730	7.0%
18 Internal Services	1,152,332	1,463,386	1,831,020	1,930,319	1,936,058	5.7%
19 Grants (Excluding Recovery Funds)	<u>1,184,841</u>	<u>772,353</u>	<u>839,211</u>	<u>817,569</u>	<u>940,489</u>	12.1%
20 Subtotal	<u>\$4,526,793</u>	<u>\$4,533,452</u>	<u>\$4,994,164</u>	<u>\$5,071,821</u>	<u>\$5,357,777</u>	7.3%
21 Surplus Used/(Deficit Raised)	<u>145,000</u>		<u>120,000</u>		<u>200,000</u>	66.7%
22 Total Revenue	<u>\$4,671,793</u>		<u>\$5,114,164</u>		<u>\$5,557,777</u>	8.7%
23						
24						
25 Student/Staff Support						
26 Curriculum/Support Staff						
27 HHB Restorative Justice Coord Salary	\$74,600	\$74,850	\$78,205	\$78,205	\$81,990	4.8%
28 Curriculum Stipends	22,500	7,594	22,500	22,500	22,500	0.0%
29 Director of Teaching & Learning Salary	99,911	100,161	104,907	104,907	110,152	5.0%
30 MTSS/Equity Coordinator Salary	34,000	35,300	36,960	27,720	0	(100.0%)
31 Stipends/Staff Training Support	2,000	1,500	1,000	0	0	(100.0%)
32 Tech Innovation & Data Mgmt Salary	67,530	67,780	69,252	0	0	(100.0%)
33 Director of Student Support Administration	0	0	0	0	90,000	n/a
34 Health Benefits	69,648	55,450	56,024	28,940	47,469	(15.3%)
35 PR Taxes/Fringe/Insurance	30,185	33,021	35,722	27,400	35,747	0.1%
36 Tuition/Professional Development	<u>2,500</u>	<u>2,382</u>	<u>4,100</u>	<u>0</u>	<u>4,100</u>	0.0%
37	<u>\$402,874</u>	<u>\$378,038</u>	<u>\$408,670</u>	<u>\$289,672</u>	<u>\$391,958</u>	(4.1%)
38 Materials & Services						
39 General Supplies & Materials	\$2,500	\$2,278	\$2,500	\$2,500	\$2,500	0.0%
40 Local Curriculum Supplies	3,000	1,885	3,000	3,000	3,000	0.0%
41 Curriculum Materials - District-Wide	41,000	33,428	41,000	41,000	41,000	0.0%
42 Instructional Software	25,000	22,881	25,000	28,000	28,000	12.0%

Bennington-Rutland Supervisory Union

FY24 Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
43 Equity Audit	5,000	0	0	0	0	n/a
44 Educlimber	0	0	0	0	8,847	n/a
45 Local Assessment (iReady)	65,000	74,491	75,000	86,433	72,800	(2.9%)
46 Seesaw LMS	5,500	4,358	5,500	3,274	5,500	0.0%
47 ALMA - Student Information System	0	0	31,000	17,634	18,500	(40.3%)
48 Device Security System	8,000	0	8,000	7,357	10,000	25.0%
49 Amplifiedit/Google	0	0	0	2,880	3,000	n/a
50 Internet/Districts	13,500	12,847	13,500	19,196	20,000	48.1%
51 Tech Repairs & Supplies/Districts	11,500	14,163	23,500	23,500	20,000	(14.9%)
52 Tech Software/Subscriptions/Districts	6,000	5,846	6,000	7,500	7,500	25.0%
53 Messaging/Website Portal	<u>2,500</u>	<u>2,379</u>	<u>2,500</u>	<u>2,379</u>	<u>8,000</u>	220.0%
54	<u>\$188,500</u>	<u>\$174,556</u>	<u>\$236,500</u>	<u>\$244,653</u>	<u>\$248,647</u>	5.1%
55 <u>English Language Services</u>						
56 Teacher Salary	\$65,000	\$54,414	\$58,246	\$58,679	\$61,934	6.3%
57 Health Benefits	17,122	12,303	15,066	17,434	28,432	88.7%
58 PR Taxes/Fringe/Insurance	6,377	6,414	7,472	7,398	8,060	7.9%
59 Supplies & Materials	500	540	500	500	500	0.0%
60 Support Stipends	0	1,067	3,779	1,500	1,500	(60.3%)
61 PR Taxes/Fringe/Insurance	0	85	311	123	123	(60.5%)
62 Tuition/Professional Development	<u>2,000</u>	<u>1,400</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	0.0%
63	<u>\$90,999</u>	<u>\$76,223</u>	<u>\$87,874</u>	<u>\$88,134</u>	<u>\$103,049</u>	17.3%
64 <u>Personnel Services - Student/Staff Support</u>						
65 Professional Development	\$7,500	\$5,287	\$10,000	\$10,000	\$10,000	0.0%
66 Local Travel	4,000	3,429	4,000	4,000	4,000	0.0%
67 Professional Learning System	7,078	7,207	7,300	7,603	7,800	6.8%
68 Absence Management System	7,150	7,278	7,400	7,678	7,850	6.1%
69 Professional Development/Inservice	<u>4,500</u>	<u>7,698</u>	<u>11,000</u>	<u>11,000</u>	<u>11,000</u>	0.0%
70	<u>\$30,228</u>	<u>\$30,899</u>	<u>\$39,700</u>	<u>\$40,281</u>	<u>\$40,650</u>	2.4%
71						
72 Student/Staff Support Subtotal	<u>\$712,601</u>	<u>\$659,716</u>	<u>\$772,744</u>	<u>\$662,740</u>	<u>\$784,304</u>	1.5%
73						
74 Administration						
75 <u>Executive Administration - Staffing</u>						
76 Superintendent Salary	\$139,050	\$139,050	\$146,003	\$150,174	\$157,683	8.0%
77 Administrative Staff Salaries	90,333	101,485	94,851	103,260	116,550	22.9%
78 Minutes	600	450	600	600	600	0.0%
79 Health Benefits	51,470	52,177	53,022	60,464	72,199	36.2%
80 PR Taxes/Fringe/Insurance	<u>28,978</u>	<u>35,559</u>	<u>28,877</u>	<u>31,208</u>	<u>34,458</u>	19.3%
81	<u>\$310,431</u>	<u>\$328,721</u>	<u>\$323,353</u>	<u>\$345,706</u>	<u>\$381,490</u>	18.0%

Bennington-Rutland Supervisory Union

FY24 Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
82 <u>Supporting Services</u>						
83 Legal	\$2,500	\$3,359	\$2,500	\$2,500	\$2,500	0.0%
84 Audit	10,450	9,500	10,450	14,000	14,500	38.8%
85 Leadership Professional Development	3,000	3,550	3,000	3,000	3,000	0.0%
86 Comprehensive Insurance	5,784	5,652	5,900	11,963	12,450	111.0%
87 IQM2 (Board Mtg Mgmt System)	4,800	4,662	4,700	4,662	4,800	2.1%
88 Dues	<u>6,500</u>	<u>5,941</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>	0.0%
89	<u>\$33,034</u>	<u>\$32,664</u>	<u>\$33,050</u>	<u>\$42,625</u>	<u>\$43,750</u>	32.4%
90 <u>Business & Accounting - Staffing</u>						
91 Administrative Staff Salaries	\$216,602	\$210,699	\$231,050	\$220,194	\$267,129	15.6%
92 Health Benefits	48,806	45,243	50,137	28,586	37,549	(25.1%)
93 PR Taxes/Fringe/Insurance	<u>31,738</u>	<u>31,522</u>	<u>34,197</u>	<u>32,398</u>	<u>39,919</u>	16.7%
94	<u>\$297,146</u>	<u>\$287,464</u>	<u>\$315,384</u>	<u>\$281,178</u>	<u>\$344,597</u>	9.3%
95 <u>Personnel Services - Staffing</u>						
96 Administrative Staff Salaries	\$136,290	\$116,327	\$147,368	\$118,535	\$164,535	11.6%
97 Health Benefits	36,372	23,264	29,761	8,588	6,074	(79.6%)
98 PR Taxes/Fringe/Insurance	<u>20,497</u>	<u>17,926</u>	<u>22,842</u>	<u>19,666</u>	<u>27,197</u>	19.1%
99	<u>\$193,159</u>	<u>\$157,517</u>	<u>\$199,971</u>	<u>\$146,789</u>	<u>\$197,806</u>	(1.1%)
100 <u>Personnel Services - Administration</u>						
101 Flex Plan Administration/Background Checks	\$500	\$7,195	\$6,000	\$7,500	\$7,500	25.0%
102 Local Travel	4,500	2,534	4,500	2,500	4,500	0.0%
103 Professional Development - Administration	<u>19,500</u>	<u>8,416</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>	0.0%
104	<u>\$24,500</u>	<u>\$18,145</u>	<u>\$30,000</u>	<u>\$29,500</u>	<u>\$31,500</u>	5.0%
105 <u>Technology - Staffing</u>						
106 Administrative Staff Salaries	\$172,020	\$181,791	\$200,429	\$201,850	\$256,663	28.1%
107 Health Benefits	67,768	62,925	70,376	70,156	89,722	27.5%
108 PR Taxes/Fringe/Insurance	<u>26,965</u>	<u>29,271</u>	<u>30,659</u>	<u>32,643</u>	<u>42,380</u>	38.2%
109	<u>\$266,753</u>	<u>\$273,987</u>	<u>\$301,464</u>	<u>\$304,649</u>	<u>\$388,765</u>	29.0%
110 <u>Technology - SU Support</u>						
111 Professional Development	\$2,500	\$0	\$2,500	\$2,500	\$2,500	0.0%
112 Local Travel	2,500	358	2,500	2,500	2,500	0.0%
113 Internet	7,600	7,545	7,600	15,853	19,196	152.6%
114 Tech Supplies/Services	3,000	1,418	3,000	3,000	5,000	66.7%
115 Tech Software/Subscriptions	5,000	2,762	5,000	6,000	6,000	20.0%
116 Equipment	2,000	2,000	0	0	0	n/a
117 Student Information System (ALMA)	28,200	30,720	0	0	0	n/a
118 Copier Fees/Supplies	2,500	2,499	2,500	2,500	2,500	0.0%
119 Accounting System (TYLER)	<u>20,750</u>	<u>23,160</u>	<u>22,000</u>	<u>21,000</u>	<u>22,000</u>	0.0%
120	<u>\$74,050</u>	<u>\$70,462</u>	<u>\$45,100</u>	<u>\$53,353</u>	<u>\$59,696</u>	32.4%

Bennington-Rutland Supervisory Union

FY24 Budget

	<u>FY22</u>	<u>FY22</u>	<u>FY23</u>	<u>FY23</u>	<u>FY24</u>	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
121 <u>Other Support Services/Central Office</u>						
122 Contracted Services	\$1,500	\$569	\$1,500	\$1,500	\$1,500	0.0%
123 Alarm System Monitoring/Maint.	300	276	300	300	300	0.0%
124 Custodial/Trash	9,000	6,861	9,000	9,000	9,000	0.0%
125 Rent	94,281	94,281	95,695	95,695	97,131	1.5%
126 Telephone	3,000	1,753	3,000	3,000	3,000	0.0%
127 Postage	3,000	2,150	3,000	3,000	3,000	0.0%
128 Advertising	2,500	5,112	2,500	2,500	2,500	0.0%
129 Supplies	<u>12,000</u>	<u>12,955</u>	<u>12,000</u>	<u>13,000</u>	<u>13,000</u>	8.3%
130	<u>\$125,581</u>	<u>\$123,957</u>	<u>\$126,995</u>	<u>\$127,995</u>	<u>\$129,431</u>	1.9%
131						
132 Total Administration	<u>\$1,324,654</u>	<u>\$1,292,917</u>	<u>\$1,375,317</u>	<u>\$1,331,795</u>	<u>\$1,577,035</u>	14.7%
133						
134 Operations						
135 <u>Facilities & Transportation</u>						
136 Director of Operations Salary	\$85,068	\$85,318	\$89,321	\$88,471	\$92,895	4.0%
137 Director of Transportation Salary	40,321	42,537	46,354	46,354	48,671	5.0%
138 Health Benefits	31,822	32,702	34,630	31,374	34,556	(0.2%)
139 PR Taxes/Fringe/Insurance	19,151	22,025	20,740	21,825	23,223	12.0%
140 Professional Development	3,000	395	3,000	3,000	3,000	0.0%
141 Local Travel	3,000	3,107	3,000	3,000	3,000	0.0%
142 Advertising	750	750	750	750	750	0.0%
143 Supplies & Materials	3,000	4,398	5,000	5,000	5,000	0.0%
144 Building Security Software	0	0	0	0	4,896	n/a
145 Transfinder Software	<u>0</u>	<u>0</u>	<u>4,950</u>	<u>4,950</u>	<u>5,100</u>	3.0%
146	<u>\$186,112</u>	<u>\$191,232</u>	<u>\$207,745</u>	<u>\$204,724</u>	<u>\$221,091</u>	6.4%
147 <u>School Meal Programs Support</u>						
148 Director of Food Services Salary	\$65,000	\$66,610	\$69,553	\$72,500	\$79,500	14.3%
149 Health Benefits	28,143	0	0	0	0	n/a
150 PR Taxes/Fringe/Insurance	10,110	9,271	9,574	10,238	11,200	17.0%
151 Professional Development	1,500	239	1,500	1,500	1,500	0.0%
152 Local Travel	2,000	1,759	2,000	2,000	2,000	0.0%
153 Supplies & Materials	500	141	500	500	500	0.0%
154 Mealtime Mgmt System	<u>4,000</u>	<u>5,290</u>	<u>5,000</u>	<u>4,012</u>	<u>4,100</u>	(18.0%)
155	<u>\$111,253</u>	<u>\$83,310</u>	<u>\$88,127</u>	<u>\$90,750</u>	<u>\$98,800</u>	12.1%
156						
157 Total Operations	<u>\$297,365</u>	<u>\$274,542</u>	<u>\$295,872</u>	<u>\$295,474</u>	<u>\$319,891</u>	8.1%
158						
159 Total Expenditures to be Assessed	<u>\$2,334,620</u>	<u>\$2,227,175</u>	<u>\$2,443,933</u>	<u>\$2,290,009</u>	<u>\$2,681,230</u>	9.7%
160						

Bennington-Rutland Supervisory Union

FY24 Budget

	<u>FY22</u>	<u>FY22</u>	<u>FY23</u>	<u>FY23</u>	<u>FY24</u>	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
161 District Shared Services						
162 Instruction/Support						
163 Teacher Positions						
164 Teacher Salaries	\$325,749	\$461,021	\$592,053	\$618,523	\$662,918	12.0%
165 Health Benefits	42,124	74,702	113,041	113,444	114,008	0.9%
166 PR Taxes/Fringe/Insurance	<u>38,565</u>	<u>52,760</u>	<u>65,788</u>	<u>68,953</u>	<u>73,561</u>	11.8%
167	<u>\$406,438</u>	<u>\$588,483</u>	<u>\$770,882</u>	<u>\$800,920</u>	<u>\$850,487</u>	10.3%
168 Middle School Success						
169 Program Director Salary	\$0	\$0	\$56,779	\$56,779	\$0	(100.0%)
170 Health Benefits	0	0	6,246	11,012	0	(100.0%)
171 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>8,818</u>	<u>9,196</u>	<u>0</u>	(100.0%)
172	<u>\$0</u>	<u>\$0</u>	<u>\$71,843</u>	<u>\$76,987</u>	<u>\$0</u>	(100.0%)
173						
174 Tuition Reimbursement	\$9,000	\$7,403	\$14,000	\$14,000	\$14,000	0.0%
175 Professional Development/Travel	0	0	3,500	3,500	3,500	0.0%
176 Technology Equipment/Districts	<u>103,000</u>	<u>140,536</u>	<u>118,000</u>	<u>118,000</u>	<u>118,000</u>	0.0%
177	<u>\$518,438</u>	<u>\$736,422</u>	<u>\$978,225</u>	<u>\$1,013,407</u>	<u>\$985,987</u>	0.8%
178 Operations						
179 School Meal Programs						
180 Food Service Staff Wages	\$0	\$101,836	\$125,751	\$156,984	\$162,381	29.1%
181 Health Benefits	0	40,541	52,980	72,425	79,000	49.1%
182 PR Taxes/Fringe/Insurance	<u>0</u>	<u>18,872</u>	<u>19,654</u>	<u>26,212</u>	<u>27,409</u>	39.5%
183	<u>\$0</u>	<u>\$161,249</u>	<u>\$198,385</u>	<u>\$255,621</u>	<u>\$268,790</u>	35.5%
184 Transportation Services						
185 Bus Driver Wages	\$50,396	\$48,269	\$57,485	\$62,765	\$64,648	12.5%
186 Health Benefits	10,780	0	0	0	0	n/a
187 PR Taxes/Fringe/Insurance	10,985	11,168	12,997	14,598	15,183	16.8%
188 Transportation Contracts	<u>561,733</u>	<u>506,278</u>	<u>583,928</u>	<u>583,928</u>	<u>601,450</u>	3.0%
189	<u>\$633,894</u>	<u>\$565,715</u>	<u>\$654,410</u>	<u>\$661,291</u>	<u>\$681,281</u>	4.1%
190						
191 Total District Services	<u>\$1,152,332</u>	<u>\$1,463,386</u>	<u>\$1,831,020</u>	<u>\$1,930,319</u>	<u>\$1,936,058</u>	5.7%
192						
193 Consolidated Federal Programs Grant (CFP)						
194 Instructional Intervention						
195 Teacher Salaries	\$183,632	\$190,115	\$180,302	\$195,565	\$188,774	4.7%
196 Health Benefits	25,672	43,171	36,510	35,700	41,124	12.6%
197 PR Taxes/Fringe/Insurance	51,083	53,376	50,751	61,477	58,656	15.6%
198 Professional Development	<u>11,250</u>	<u>810</u>	<u>11,250</u>	<u>9,800</u>	<u>9,800</u>	(12.9%)
199	<u>\$271,637</u>	<u>\$287,472</u>	<u>\$278,813</u>	<u>\$302,542</u>	<u>\$298,354</u>	7.0%

Bennington-Rutland Supervisory Union

FY24 Budget

	<u>FY22</u>	<u>FY22</u>	<u>FY23</u>	<u>FY23</u>	<u>FY24</u>	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
200 <u>Intervention Social/Emotional</u>						
201 Teacher Salaries	\$51,415	\$44,200	\$48,300	\$52,000	\$54,600	13.0%
202 Health Benefits	20,407	14,958	20,954	17,745	22,959	9.6%
203 PR Taxes/Fringe/Insurance	8,288	7,420	7,147	8,615	9,337	30.6%
204 Professional Development	<u>1,250</u>	<u>2,333</u>	<u>1,250</u>	<u>4,000</u>	<u>4,000</u>	220.0%
205	<u>\$81,360</u>	<u>\$68,911</u>	<u>\$77,651</u>	<u>\$82,360</u>	<u>\$90,896</u>	17.1%
206 <u>Instructional Innovation Leaders</u>						
207 Teacher Salaries	\$153,661	\$67,818	\$148,448	\$152,054	\$164,218	10.6%
208 Health Benefits	23,574	13,175	32,826	29,378	33,682	2.6%
209 PR Taxes/Fringe/Insurance	29,310	18,599	31,224	47,217	50,857	62.9%
210 Professional Development/Travel	<u>9,000</u>	<u>2,018</u>	<u>9,000</u>	<u>8,500</u>	<u>8,500</u>	(5.6%)
211	<u>\$215,545</u>	<u>\$101,610</u>	<u>\$221,498</u>	<u>\$237,149</u>	<u>\$257,257</u>	16.1%
212 <u>Other Administration & Support</u>						
213 Homeless Services	\$10,000	\$2,113	\$28,490	\$10,000	\$10,000	(64.9%)
214 Training/Professional Development	37,500	8,188	20,000	20,000	20,000	0.0%
215 Support Services/Independent Schools	0	14,720	0	12,768	0	n/a
216 Supplies & Materials	0	4,994	0	0	0	n/a
217 Program Director Position	<u>78,007</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
218	<u>\$125,507</u>	<u>\$30,015</u>	<u>\$48,490</u>	<u>\$42,768</u>	<u>\$30,000</u>	(38.1%)
219 Total CFP	<u>\$694,049</u>	<u>\$488,008</u>	<u>\$626,452</u>	<u>\$664,819</u>	<u>\$676,507</u>	8.0%
220						
221 <u>Medicaid/EPsDT/Other Intervention & Support</u>						
222 <u>Family/Student Support/Trainings</u>						
223 Family Support Liaison Salary	\$54,636	\$54,886	\$57,368	\$57,368	\$60,236	5.0%
224 Health Benefits	10,780	28,722	29,652	29,572	32,714	10.3%
225 PR Taxes/Fringe/Insurance	9,161	8,489	9,509	9,968	10,574	11.2%
226 Travel	3,000	641	3,000	3,000	3,000	0.0%
227 Supplies & Materials	500	0	5,000	1,000	1,000	(80.0%)
228 Trauma Informed Materials	15,000	0	0	0	0	n/a
229 Software Subscription	5,500	5,230	5,500	5,377	5,500	0.0%
230 Professional Development	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%
231	<u>\$100,077</u>	<u>\$97,968</u>	<u>\$111,529</u>	<u>\$107,785</u>	<u>\$114,524</u>	2.7%
232 <u>Instructional Innovation Leaders/Other Instructional Support</u>						
233 Teacher Salaries	\$138,439	\$51,309	\$0	\$0	\$0	n/a
234 Health Benefits	38,596	14,459	0	0	0	n/a
235 PR Taxes/Fringe/Insurance	15,575	7,248	0	0	0	n/a
236 Instructional Services	5,000	0	0	0	0	n/a
237 Supplies & Materials	2,000	295	0	0	0	n/a
238 Professional Development	<u>9,000</u>	<u>5,686</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
239	<u>\$208,610</u>	<u>\$78,997</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a

Bennington-Rutland Supervisory Union
FY24 Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
240 <u>Other Support Programs (ASP/Success/PD)</u>						
241 Program Director Salaries	\$78,177	\$46,738	\$27,573	\$14,078	\$14,763	(46.5%)
242 Health Benefits	21,062	11,675	20,954	0	0	(100.0%)
243 PR Taxes/Fringe/Insurance	12,292	8,166	2,458	1,255	1,314	(46.5%)
244 Psychologist/Evaluations	0		0	0	65,000	n/a
245 Health Benefits	0		0	0	19,602	n/a
246 PR Taxes/Fringe/Insurance	0		0	0	7,890	n/a
247 Travel	2,000	867	1,000	500	5,000	400.0%
248 Local Services	10,000	1,041	0	0	0	n/a
249 Supplies	1,000	24	500	500	2,000	300.0%
250 Professional Development	<u>4,500</u>	<u>1,477</u>	<u>1,500</u>	<u>500</u>	<u>4,500</u>	200.0%
251	<u>\$129,031</u>	<u>\$69,988</u>	<u>\$53,985</u>	<u>\$16,833</u>	<u>\$120,069</u>	122.4%
252 <u>Administration</u>						
253 Administrative Staff Salaries	\$33,865	\$24,908	\$27,948	\$20,000	\$21,000	(24.9%)
254 Health Benefits	8,888	8,104	9,843	0	0	(100.0%)
255 PR Taxes/Fringe/Insurance	5,321	3,972	4,454	3,132	3,389	(23.9%)
256 Contracted Services	<u>5,000</u>	<u>408</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	0.0%
257	<u>\$53,074</u>	<u>\$37,392</u>	<u>\$47,245</u>	<u>\$28,132</u>	<u>\$29,389</u>	(37.8%)
258						
259 Total Medicaid/EPSTDT	<u>\$490,792</u>	<u>\$284,345</u>	<u>\$212,759</u>	<u>\$152,750</u>	<u>\$263,982</u>	24.1%
260						
261 Total Grant Expenditures	<u>\$1,184,841</u>	<u>\$772,353</u>	<u>\$839,211</u>	<u>\$817,569</u>	<u>\$940,489</u>	12.1%

BENNINGTON-RUTLAND SUPERVISORY UNION

GENERAL ASSESSMENT FY24

	Total	Mettawee	Taconic & Green	Winhall
262 ADM K-6/8	966.18	115.15	851.03	
263 Percentage Allocation		<u>11.92%</u>	<u>88.08%</u>	
264 School Based Student/Staff Support	<u>\$1,095,316</u>	<u>\$130,541</u>	<u>\$964,775</u>	
265				
266 ADM PK-12	2,116.34	295.15	1,596.18	225.01
267 Percentage Allocation		<u>13.95%</u>	<u>75.42%</u>	<u>10.63%</u>
268 Administration (Includes Transfer of HR to Business)	<u>\$873,796</u>	<u>\$121,862</u>	<u>\$659,032</u>	<u>\$92,902</u>
269				
270 ADM PK-12	1,891.33	295.15	1,596.18	
271 Percentage Allocation		<u>14.83%</u>	<u>80.18%</u>	<u>5.00%</u>
272 Finance & Personnel (Includes Transfer of HR from Admin)	<u>\$328,727</u>	<u>\$48,734</u>	<u>\$263,557</u>	<u>\$16,436</u>
273				
274 ADM K-6/8	966.18	115.15	851.03	
275 Percentage Allocation		<u>11.92%</u>	<u>88.08%</u>	
276 Operations Administration/Facilities (60%)	<u>\$132,655</u>	<u>\$15,810</u>	<u>\$116,845</u>	
277				
278 ADM K-12 served	1,595.09		1,419.09	176.00
279 Percentage Allocation			<u>88.97%</u>	<u>11.03%</u>
280 Fleet Oversight/District Runs (36%)	\$79,593		\$70,811	\$8,782
281 Contract Oversight (4%)	<u>8,843</u>	<u>\$4,913</u>	<u>\$3,930</u>	<u>0</u>
282 Operations Administration/Transportation (40%)	<u>\$88,436</u>	<u>\$4,913</u>	<u>\$74,741</u>	<u>\$8,782</u>
283				
284 ADM PK (on site) - 6/8	966.18	115.15	851.03	
285 Percentage Allocation		<u>11.92%</u>	<u>88.08%</u>	
286 School Meals Program Administration	<u>\$98,800</u>	<u>\$11,775</u>	<u>\$87,025</u>	
287				
288 Total Assessment	<u>\$2,617,730</u>	<u>\$333,635</u>	<u>\$2,165,975</u>	<u>\$118,120</u>
289				
290 Surplus Returned				
291 FY22 Overall Assessment Allocation		<u>13.4%</u>	<u>81.7%</u>	<u>4.9%</u>
292 Surplus Returned	<u>(\$200,000)</u>	<u>(\$26,800)</u>	<u>(\$163,400)</u>	<u>(\$9,800)</u>
293				
294 FY24 Assessments after Returned Surplus	<u>\$2,417,730</u>	<u>\$306,835</u>	<u>\$2,002,575</u>	<u>\$108,320</u>

BENNINGTON-RUTLAND SUPERVISORY UNION

GENERAL ASSESSMENT COMPARISON

District assessments change from year to year, not only because of changes to budgeted revenues and expenditures, but also due to the change in each district's percentage share of each category of the assessment.

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
295 Assessment Comparison - FY24 to FY23 (Prior to any applied surplus)				
296 FY24 Proposed Assessment	\$2,617,730	\$333,635	\$2,165,975	\$118,120
297 FY23 Assessment	<u>2,380,433</u>	<u>293,663</u>	<u>1,970,412</u>	<u>116,358</u>
298 Increase/(Decrease)	<u>\$237,297</u>	<u>\$39,972</u>	<u>\$195,563</u>	<u>\$1,762</u>
299				
300 % Increase/(Decrease) in Assessment (Prior to Surplus)	10.00%	13.60%	9.90%	1.50%
301				
302 <u>Change in Schools ADM % Share</u>				
303 DEC 2023 ADM % Share		11.92%	88.08%	
304 DEC 2022 ADM % Share		<u>11.70%</u>	<u>88.30%</u>	
305 Inc/(Dec) to ADM % Share		<u>0.22%</u>	<u>(0.22%)</u>	
306				
307 <u>Change in Overall ADM % Share</u>				
308 DEC 2023 ADM % Share		13.95%	75.42%	10.63%
309 DEC 2022 ADM % Share		<u>13.31%</u>	<u>75.96%</u>	<u>10.73%</u>
310 Inc/(Dec) to ADM % Share		<u>0.64%</u>	<u>(0.54%)</u>	<u>(0.10%)</u>
311				
312 <u>Change in Assessment by Cost Center</u>				
313				
314 School Based Student/Staff Support FY24	\$1,095,316	\$130,541	\$964,775	
315 School Based Student/Staff Support FY23	<u>982,915</u>	<u>115,032</u>	<u>867,883</u>	
316 Increase/(Decrease) 11.4%	<u>\$112,401</u>	<u>\$15,509</u>	<u>\$96,892</u>	
317				
318 Administration FY24 (HR transferred to section below)	\$873,796	\$121,862	\$659,032	\$92,902
319 Administration FY23	<u>906,541</u>	<u>120,675</u>	<u>688,611</u>	<u>97,255</u>
320 Increase/(Decrease) (3.6%) (Impacted by HR transfer)	<u>(\$32,745)</u>	<u>\$1,187</u>	<u>(\$29,579)</u>	<u>(\$4,353)</u>
321				
322 Finance & Personnel FY24 (HR transferred to section below)	\$328,727	\$48,734	\$263,557	\$16,436
323 Finance & Personnel FY23	<u>195,105</u>	<u>27,639</u>	<u>157,711</u>	<u>9,755</u>
324 Increase/(Decrease) 68.5% (Impacted by HR transfer)	<u>\$133,622</u>	<u>\$21,095</u>	<u>\$105,846</u>	<u>\$6,681</u>
325				
326 Facilities & Transportation Administration FY24	\$221,091	\$20,723	\$191,586	\$8,782
327 Facilities & Transportation Administration FY23	<u>207,745</u>	<u>19,204</u>	<u>179,193</u>	<u>9,348</u>
328 Increase/(Decrease) 6.4%	<u>\$13,346</u>	<u>\$1,519</u>	<u>\$12,393</u>	<u>(\$566)</u>
329				
330 School Meals Program Administration FY24	\$98,800	\$11,775	\$87,025	
331 School Meals Program Administration FY23	<u>88,127</u>	<u>11,113</u>	<u>77,014</u>	
332 Increase/(Decrease) 12.1%	<u>\$10,673</u>	<u>\$662</u>	<u>\$10,011</u>	

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

						% Change
	FY22	FY22	FY23	FY23	FY24	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
EXPENDITURE SUMMARY						
1 Early Education Instruction/Support	\$550,612	\$523,207	\$361,971	\$342,164	\$357,180	(1.3%)
2 Direct Services to Districts	160,543	71,726	223,247	256,723	273,771	22.6%
3 Services Operating Grades in the SU	4,438,801	4,413,433	4,969,504	4,728,504	4,416,176	(11.1%)
4 Services Non-Operating Grades	3,478,817	3,313,571	3,288,418	4,089,450	4,702,554	43.0%
5 Student Support Services PK-12	666,632	639,482	698,788	696,061	734,765	5.1%
6 Administration PK-12	838,109	855,138	884,699	868,012	907,529	2.6%
7 Transportation PK-12	<u>403,078</u>	<u>556,856</u>	<u>500,381</u>	<u>523,749</u>	<u>564,927</u>	12.9%
8 TOTAL EXPENDITURES	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>\$11,504,663</u>	<u>\$11,956,902</u>	9.4%
9						
REVENUES						
11 Service Fees/Misc	\$164,543	\$91,669	\$240,496	\$282,107	\$287,326	19.5%
12 IDEA Grants	785,000	788,538	765,000	798,536	765,000	0.0%
13 Early Education Block Grants	158,155	158,155	158,155	169,330	169,330	7.1%
14						
15 <u>State Revenue</u>						
16 Special Education Block Grants	\$854,636	\$854,636	\$0	\$0	\$0	n/a
17 State Reimbursement	3,452,843	3,263,043	0	150,613	0	n/a
18 Census Block Grant	0		4,710,018	4,710,018	4,761,577	1.1%
19 State Extraordinary Reimbursement	<u>958,581</u>	<u>1,183,762</u>	<u>1,551,182</u>	<u>1,881,181</u>	<u>1,774,779</u>	14.4%
20	<u>5,266,060</u>	<u>5,301,441</u>	<u>6,261,200</u>	<u>6,741,812</u>	<u>6,536,356</u>	4.4%
21						
22 REVENUE SUBTOTAL	<u>\$6,373,758</u>	<u>\$6,339,803</u>	<u>\$7,424,851</u>	<u>\$7,991,785</u>	<u>\$7,758,012</u>	4.5%
23 Assessments (Net of Surplus Applied)	<u>3,662,834</u>	<u>3,662,834</u>	<u>3,252,157</u>	<u>3,252,157</u>	<u>3,948,890</u>	21.4%
24 TOTAL REVENUE	<u>\$10,036,592</u>	<u>\$10,002,637</u>	<u>\$10,677,008</u>	<u>\$11,243,942</u>	<u>\$11,706,902</u>	9.6%
25 Surplus(Deficit) offset to Assessments	<u>500,000</u>		<u>250,000</u>		<u>250,000</u>	0.0%
26 TOTAL REVENUE	<u>\$10,536,592</u>		<u>\$10,927,008</u>		<u>\$11,956,902</u>	9.4%
27						
28						
EXPENDITURE DETAIL						
Early Education						
31 <u>PK Sites</u>						
32 Teacher Salaries	\$192,703	\$196,662	\$0	\$0	\$0	n/a
33 Substitutes	1,500	0	0	0	0	n/a
34 Group Medical	32,682	31,018	0	0	0	n/a
35 PR Taxes/Fringe/Ins.	21,140	20,925	0	0	0	n/a
36 Services/Supplies	1,500	0	0	0	0	n/a
37 Mentoring	0	1,500	0	0	0	n/a
38 PR Taxes/Fringe/Ins.	0	123	0	0	0	n/a
39 Prof Development/Tuition	<u>7,500</u>	<u>2,499</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
40	<u>\$257,025</u>	<u>\$252,727</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	n/a

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

						% Change
	FY22	FY22	FY23	FY23	FY24	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
41 <u>Instruction</u>						
42 Teacher Salaries	\$104,844	\$90,822	\$136,752	\$117,170	\$126,224	(7.7%)
43 Extended School Year Wages	1,800	1,632	1,800	1,800	1,800	0.0%
44 Medical	27,890	19,403	30,440	17,692	19,985	(34.3%)
45 PR Taxes/Fringe/Ins.	11,889	8,653	14,568	14,204	13,597	(6.7%)
46 Instructional Services	2,000	5,320	4,350	9,620	5,000	14.9%
47 Supplies	<u>3,200</u>	<u>3,332</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	0.0%
48	<u>\$151,623</u>	<u>\$129,162</u>	<u>\$191,910</u>	<u>\$164,486</u>	<u>\$170,606</u>	(11.1%)
49 <u>Speech/Support</u>						
50 Support Services	\$2,000	\$156	\$2,800	\$7,300	\$5,000	78.6%
51 Teacher Salaries	97,288	101,011	115,174	119,152	128,567	11.6%
52 Extended School Year Wages	500	2,012	500	500	500	0.0%
53 Medical	18,175	18,692	23,432	20,445	23,003	(1.8%)
54 PR Taxes/Fringe/Ins.	10,001	10,131	11,832	12,334	13,181	11.4%
55 Supplies	<u>1,000</u>	<u>1,840</u>	<u>1,700</u>	<u>1,700</u>	<u>1,700</u>	0.0%
56	<u>\$128,964</u>	<u>\$133,842</u>	<u>\$155,438</u>	<u>\$161,431</u>	<u>\$171,951</u>	10.6%
57 <u>Staff Support</u>						
58 Mentoring	\$0	\$338	\$1,500	\$3,000	\$1,500	0.0%
59 PR Taxes/Fringe/Ins.	0	27	123	247	123	0.0%
60 Prof Development/Tuition	6,000	1,424	6,000	6,000	6,000	0.0%
61 Travel	<u>7,000</u>	<u>5,687</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	0.0%
62	<u>\$13,000</u>	<u>\$7,476</u>	<u>\$14,623</u>	<u>\$16,247</u>	<u>\$14,623</u>	0.0%
63						
64 Early Education Instruction/Speech	<u>\$550,612</u>	<u>\$523,207</u>	<u>\$361,971</u>	<u>\$342,164</u>	<u>\$357,180</u>	(1.3%)
65						
66 <u>Occupational Therapy</u>						
67 Occupational Therapist Salaries	\$10,070	\$29,195	\$31,510	\$28,068	\$29,472	(6.5%)
68 Medical	4,036	10,624	14,009	13,308	14,722	5.1%
69 PR Taxes/Fringe/Insurance	<u>1,648</u>	<u>4,778</u>	<u>5,194</u>	<u>4,861</u>	<u>5,138</u>	(1.1%)
70	<u>\$15,754</u>	<u>\$44,597</u>	<u>\$50,713</u>	<u>\$46,237</u>	<u>\$49,332</u>	(2.7%)
71 <u>Physical Therapy</u>						
72 Physical Therapist Salaries	\$0	\$19,048	\$12,050	\$13,904	\$14,587	21.1%
73 PR Taxes/Fringe/Insurance	<u>0</u>	<u>1,565</u>	<u>995</u>	<u>1,167</u>	<u>1,223</u>	22.9%
74	<u>\$0</u>	<u>\$20,613</u>	<u>\$13,045</u>	<u>\$15,071</u>	<u>\$15,810</u>	21.2%
75 <u>Administration</u>						
76 Testing/Services/Supplies, Etc.	<u>\$6,000</u>	<u>\$2,990</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	0.0%
77						
78 Total Early Education Services	<u>\$572,366</u>	<u>\$591,407</u>	<u>\$431,729</u>	<u>\$409,472</u>	<u>\$428,322</u>	(0.8%)
79						
80 Direct Services PK-8						
81 Teacher Salaries (PK)	\$0	\$0	\$83,019	\$83,019	\$89,341	7.6%
82 Clinician Salaries	45,322	0	0	0	0	n/a
83 Paraeducator Wages	9,310	2,765	0	0	0	n/a
84 Medical	9,335	0	0	0	0	n/a

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

		FY22	FY22	FY23	FY23	FY24	% Change
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>24 vs 23</u>
85	PR Taxes/Fringe/Insurance	8,583	453	7,249	7,377	7,923	9.3%
86	Behavior Interventionist Position	34,950	38,000	38,000	41,000	43,000	13.2%
87	Prof Development/Tuition	1,000	0	2,500	2,500	2,500	0.0%
88	Administrator Salaries	40,250	23,475	68,331	88,000	92,400	35.2%
89	Medical	7,270	4,129	17,020	24,534	27,868	63.7%
90	PR Taxes/Fringe/Insurance	<u>4,523</u>	<u>2,904</u>	<u>7,128</u>	<u>10,293</u>	<u>10,739</u>	50.7%
91	Total Direct Services PK-8	<u>\$160,543</u>	<u>\$71,726</u>	<u>\$223,247</u>	<u>\$256,723</u>	<u>\$273,771</u>	22.6%
92							
93	Services Provided to Students in Grades Educated Within Schools in the Supervisory Union						
94							
95	<u>Special Educators</u>						
96	Teacher Salaries	\$1,342,073	\$1,323,660	\$1,455,510	\$1,410,735	\$1,534,619	5.4%
97	Extended School Year Services	25,000	17,671	25,000	25,000	25,000	0.0%
98	Substitutes	12,000	3,549	12,000	6,000	6,000	(50.0%)
99	Medical	345,856	282,215	316,181	323,018	369,050	16.7%
100	PR Taxes/Fringe/Insurance	<u>141,293</u>	<u>133,481</u>	<u>151,219</u>	<u>157,718</u>	<u>166,410</u>	10.0%
101		<u>\$1,866,222</u>	<u>\$1,760,576</u>	<u>\$1,959,910</u>	<u>\$1,922,471</u>	<u>\$2,101,079</u>	7.2%
102	<u>Other Instructional</u>						
103	Behavior Support Services	\$25,000	\$13,472	\$25,000	\$25,000	\$25,000	0.0%
104	Tuition/Services	721,948	1,035,746	828,225	924,774	231,340	(72.1%)
105	District Services/Extraordinary	123,248	55,672	52,412	36,098	30,158	(42.5%)
106	Supplies & Equipment	<u>37,500</u>	<u>24,104</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>	0.0%
107		<u>\$907,696</u>	<u>\$1,128,994</u>	<u>\$943,137</u>	<u>\$1,023,372</u>	<u>\$323,998</u>	(65.6%)
108	<u>Speech & Language Pathologists</u>						
109	Teacher Salaries	\$509,765	\$511,417	\$507,094	\$487,563	\$493,137	(2.8%)
110	Extended School Year Wages	11,500	14,640	11,500	11,500	11,500	0.0%
111	Substitutes	2,000	0	2,000	2,000	2,000	0.0%
112	Medical	121,669	112,201	157,028	122,235	130,903	(16.6%)
113	PR Taxes/Fringe/Insurance	<u>53,817</u>	<u>54,101</u>	<u>54,683</u>	<u>54,025</u>	<u>54,189</u>	(0.9%)
114		<u>\$698,751</u>	<u>\$692,359</u>	<u>\$732,305</u>	<u>\$677,323</u>	<u>\$691,729</u>	(5.5%)
115	<u>Student Support</u>						
116	Contracted Services	\$10,600	\$22,022	\$21,300	\$30,763	\$18,101	(15.0%)
117	Extended School Year Wages	7,000	6,247	7,000	7,000	7,000	0.0%
118	PR Taxes/Fringe/Insurance	576	631	576	575	575	(0.2%)
119	Teacher Salaries/Counseling	5,036	0	0	0	0	n/a
120	Medical	1,037	0	0	0	0	n/a
121	PR Taxes/Fringe/Insurance	788	0	0	0	0	n/a
122	Evaluations	7,500	14,609	7,500	7,500	7,500	0.0%
123	Counseling Services	5,000	0	0	0	0	n/a
124	Speech/Auditory Services	18,500	103,843	221,700	150,261	215,391	(2.8%)
125	Speech Supplies/Software	7,000	12,364	10,000	10,000	10,000	0.0%
126	Transportation Services	<u>20,200</u>	<u>20,813</u>	<u>26,000</u>	<u>22,165</u>	<u>14,165</u>	(45.5%)
127		<u>\$83,237</u>	<u>\$180,529</u>	<u>\$294,076</u>	<u>\$228,264</u>	<u>\$272,732</u>	(7.3%)

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

						% Change
	FY22	FY22	FY23	FY23	FY24	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u>
						<u>24 vs 23</u>
128 <u>Staff Support</u>						
129 Professional Dev. Support Stipends	\$6,000	\$10,052	\$9,750	\$5,500	\$7,500	(23.1%)
130 PR Taxes/Fringe/Insurance	494	769	802	452	617	(23.1%)
131 Professional Development/Tuition	45,000	21,255	45,000	45,000	45,000	0.0%
132 District Professional Development	10,000	5,804	10,000	10,000	10,000	0.0%
133 Travel	<u>1,500</u>	<u>530</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	0.0%
134	<u>\$62,994</u>	<u>\$38,410</u>	<u>\$67,052</u>	<u>\$62,452</u>	<u>\$64,617</u>	(3.6%)
135 <u>ANCHOR Program</u>						
136 Teachers & Behaviorist Salaries	\$203,760	\$120,603	\$126,748	\$124,616	\$141,280	11.5%
137 Paraeducator Wages	60,925	61,292	126,785	105,910	154,142	21.6%
138 Extended School Year Wages	6,000	5,569	6,000	6,000	6,000	0.0%
139 Substitutes	2,000	0	2,000	2,000	2,000	0.0%
140 Medical	87,149	70,589	112,860	80,176	102,782	(8.9%)
141 PR Taxes/Fringe/Insurance	32,699	21,236	32,241	30,477	39,770	23.4%
142 Program Supplies/Services	5,000	6,094	5,000	5,000	5,000	0.0%
143 Teacher Salaries/Counseling	57,363	58,544	59,151	60,764	65,625	10.9%
144 Medical	9,034	9,080	9,375	9,320	10,515	12.2%
145 PR Taxes/Fringe/Insurance	6,739	7,039	6,893	7,253	7,680	11.4%
146 Professional Development	<u>10,000</u>	<u>18,404</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	0.0%
147	<u>\$480,669</u>	<u>\$378,450</u>	<u>\$497,053</u>	<u>\$441,516</u>	<u>\$544,794</u>	9.6%
148						
149 <u>RISE Program</u>						
150 Teacher Salaries	\$57,363	\$59,177	\$60,764	\$60,764	\$65,625	8.0%
151 Paraeducator Wages	156,722	122,577	231,417	131,292	165,575	(28.5%)
152 Extended School Year Wages	6,000	5,000	6,000	6,000	6,000	0.0%
153 Substitutes	2,000	1,840	2,000	2,000	2,000	0.0%
154 Medical	71,000	15,165	50,681	18,993	21,032	(58.5%)
155 PR Taxes/Fringe/Insurance	28,747	24,194	39,746	26,782	32,888	(17.3%)
156 Behavior Support Services	6,400	5,312	6,400	6,400	6,400	0.0%
157 Teacher Salaries/Speech				28,776	31,046	n/a
158 Medical				10,259	11,657	n/a
159 PR Taxes/Fringe/Insurance				3,588	3,792	n/a
160 Program Supplies/Services	5,000	520	5,000	5,000	5,000	0.0%
161 Professional Development	<u>6,000</u>	<u>330</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	0.0%
162	<u>\$339,232</u>	<u>\$234,115</u>	<u>\$408,008</u>	<u>\$305,854</u>	<u>\$357,015</u>	(12.5%)
163 <u>Early Retirement</u>						
164 Early Retirement Payments	\$0	\$0	\$63,133	\$62,473	\$55,933	(11.4%)
165 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>4,830</u>	<u>4,779</u>	<u>4,279</u>	(11.4%)
166	<u>\$0</u>	<u>\$0</u>	<u>\$67,963</u>	<u>\$67,252</u>	<u>\$60,212</u>	(11.4%)
167						
168 Total - Grades Served within SU	<u>\$4,438,801</u>	<u>\$4,413,433</u>	<u>\$4,969,504</u>	<u>\$4,728,504</u>	<u>\$4,416,176</u>	(11.1%)
169						

**Bennington-Rutland Supervisory Union
FY24 Special Education Budget**

	FY22	FY22	FY23	FY23	FY24	% Change	
	Budget	Actual	Budget	Anticipated	Budget	Budgets	
						24 vs 23	
170	Services Provided to Students in Grades Educated Outside of the Supervisory Union						
171	Instruction						
172	Extended School Year Wages	\$1,500	\$875	\$1,500	\$1,500	0.0%	
173	PR Taxes/Fringe/Insurance	123	72	123	123	0.0%	
174	Services/Tuition	3,246,534	3,043,956	3,113,758	3,790,817	41.1%	
175	Supplies	500	0	500	500	0.0%	
176		\$3,248,657	\$3,044,903	\$3,115,881	\$3,792,940	\$4,395,125	41.1%
177	Student Support						
178	Health Services	\$1,260	\$0	\$0	\$0	n/a	
179	Evaluations	7,500	0	7,500	7,500	0.0%	
180	Counseling Services	74,600	53,653	33,626	73,042	57,349	70.5%
181	Speech Services	112,000	145,492	87,611	96,153	102,103	16.5%
182	Occupational/Physical Therapy	13,300	42,564	17,800	89,229	101,891	472.4%
183	Transportation Services	21,500	26,959	26,000	30,586	38,586	48.4%
184		\$230,160	\$268,668	\$172,537	\$296,510	\$307,429	78.2%
185							
186	Total - Grades Served Outside SU	\$3,478,817	\$3,313,571	\$3,288,418	\$4,089,450	\$4,702,554	43.0%
187							
188	Student Support Services						
189	Psychological						
190	Psychologist Salaries	\$160,828	\$161,328	\$168,870	\$168,870	\$177,314	5.0%
191	Medical	26,156	26,725	27,135	26,503	29,913	10.2%
192	PR Taxes/Fringe/Insurance	46,149	45,967	46,844	53,162	53,467	14.1%
193	Materials & Supplies	3,000	1,640	3,000	3,000	3,000	0.0%
194	Professional Development	6,000	525	6,000	6,000	6,000	0.0%
195	Travel	3,700	1,973	3,700	3,700	3,700	0.0%
196		\$245,833	\$238,158	\$255,549	\$261,235	\$273,394	7.0%
197	Occupational Therapy K-12						
198	Occupational Therapist Salaries	\$191,330	\$164,179	\$170,747	\$174,188	\$182,897	7.1%
199	Medical	76,696	66,493	73,626	75,408	83,420	13.3%
200	PR Taxes/Fringe/Insurance	31,327	27,400	28,061	29,973	31,769	13.2%
201	Supplies	2,000	1,667	2,000	2,000	2,000	0.0%
202	Professional Development	4,500	534	4,500	4,500	4,500	0.0%
203	Travel	3,000	455	3,000	1,500	1,500	(50.0%)
204		\$308,853	\$260,728	\$281,934	\$287,569	\$306,086	8.6%
205	Physical Therapy K-12						
206	Physical Therapist Salaries	\$88,348	\$69,549	\$80,640	\$78,787	\$82,662	2.5%
207	PR Taxes/Fringe/Insurance	7,294	5,837	6,657	6,612	6,931	4.1%
208	Services/Supplies	300	0	10,000	300	300	(97.0%)
209	Travel	250	0	250	250	250	0.0%
210		\$96,192	\$75,386	\$97,547	\$85,949	\$90,143	(7.6%)
211							
212	Total Student Support Services	\$650,878	\$574,272	\$635,030	\$634,753	\$669,623	5.4%
213							

Bennington-Rutland Supervisory Union
FY24 Special Education Budget

	FY22	FY22	FY23	FY23	FY24	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>Budgets</u> <u>24 vs 23</u>
214 Administration PK-12						
215 <u>Administrative Staffing</u>						
216 Director of Student Services	\$107,120	\$107,370	\$112,476	\$111,406	\$115,000	2.2%
217 Student Service Coordinators	336,861	376,044	376,553	339,808	356,892	(5.2%)
218 Administrative Staff Salaries	56,288	48,509	54,915	51,250	54,200	(1.3%)
219 Medical	104,309	102,292	96,916	80,727	91,589	(5.5%)
220 PR Taxes/Fringe/Insurance	<u>120,680</u>	<u>126,497</u>	<u>123,213</u>	<u>170,677</u>	<u>173,134</u>	40.5%
221	<u>\$725,258</u>	<u>\$760,712</u>	<u>\$764,073</u>	<u>\$753,868</u>	<u>\$790,815</u>	3.5%
222 <u>Administrative Services</u>						
223 Professional Development	\$25,000	\$21,391	\$25,000	\$25,000	\$25,000	0.0%
224 Contracted Service	8,000	681	8,000	8,000	8,000	0.0%
225 Legal	5,000	409	5,000	5,000	5,000	0.0%
226 Postage	3,000	2,049	3,000	3,000	3,000	0.0%
227 Advertising	2,000	3,095	2,000	2,000	2,000	0.0%
228 Travel	9,600	4,323	9,600	7,500	7,500	(21.9%)
229 Supplies/Software/Copier/Equipment	<u>14,500</u>	<u>15,105</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>	0.0%
230	<u>\$67,100</u>	<u>\$47,053</u>	<u>\$67,100</u>	<u>\$65,000</u>	<u>\$65,000</u>	(3.1%)
231 <u>Transportation Administration</u>						
232 Director of Transportation Salary	\$26,881	\$28,358	\$30,902	\$30,902	\$32,448	5.0%
233 Medical	8,491	11,339	11,656	7,030	7,731	(33.7%)
234 PR Taxes/Fringe/Insurance	<u>4,379</u>	<u>4,686</u>	<u>4,968</u>	<u>5,212</u>	<u>5,535</u>	11.4%
235	<u>\$39,751</u>	<u>\$44,383</u>	<u>\$47,526</u>	<u>\$43,144</u>	<u>\$45,714</u>	(3.8%)
236						
237 Total Administration	<u>\$832,109</u>	<u>\$852,148</u>	<u>\$878,699</u>	<u>\$862,012</u>	<u>\$901,529</u>	2.6%
238						
239 Transportation						
240 <u>Transportation Staff</u>						
241 Driver & Assistant Wages	\$226,187	\$277,350	\$295,071	\$299,165	\$322,009	9.1%
242 Medical	71,348	69,292	96,544	84,862	100,644	4.2%
243 PR Taxes/Fringe/Insurance	<u>42,843</u>	<u>48,064</u>	<u>54,066</u>	<u>60,022</u>	<u>62,574</u>	15.7%
244	<u>\$340,378</u>	<u>\$394,706</u>	<u>\$445,681</u>	<u>\$444,049</u>	<u>\$485,227</u>	8.9%
245 <u>Transportation Services/Support</u>						
246 Repairs & Maintenance	\$20,000	\$31,911	\$20,000	\$20,000	\$20,000	0.0%
247 Services/Insurance	4,000	7,070	4,000	4,000	4,000	0.0%
248 Advertising	1,000	1,000	1,000	1,000	1,000	0.0%
249 Professional Development/Travel	500	0	500	500	500	0.0%
250 Services Provided by Districts	3,000	5,027	3,000	3,000	3,000	0.0%
251 Supplies	1,200	104	1,200	1,200	1,200	0.0%
252 Fuel	33,000	46,560	25,000	50,000	50,000	100.0%
253 Bus Purchase/Lease	0	<u>70,478</u>	0	0	0	n/a
254	<u>\$62,700</u>	<u>\$162,150</u>	<u>\$54,700</u>	<u>\$79,700</u>	<u>\$79,700</u>	45.7%
255 Total Transportation	<u>\$403,078</u>	<u>\$556,856</u>	<u>\$500,381</u>	<u>\$523,749</u>	<u>\$564,927</u>	12.9%
256						
257 Total Special Education	<u>\$10,536,592</u>	<u>\$10,373,413</u>	<u>\$10,927,008</u>	<u>\$11,504,663</u>	<u>\$11,956,902</u>	9.4%

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY24

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
258 <u>Early Education - Instruction</u>				
259 <i>ADM (less direct billed site)</i>	114.90	4.00	101.90	9.00
260 <i>Percentage Allocation</i>		<u>3.5%</u>	<u>88.7%</u>	<u>7.8%</u>
261 Early Education Instruction	<u>\$177,918</u>	<u>\$6,194</u>	<u>\$157,788</u>	<u>\$13,936</u>
262				
263 <u>Early Education - Speech/Instructional Support/Administration</u>				
264 <i>ADM</i>	133.90	23.00	101.90	9.00
265 <i>Percentage Allocation</i>		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
266 Early Education Speech	<u>\$179,261</u>	<u>\$30,792</u>	<u>\$136,421</u>	<u>\$12,048</u>
267				
268 <u>Early Ed Block Grant Allocation</u>				
269 <i>ADM</i>	133.90	23.00	101.90	9.00
270 <i>Percentage Allocation</i>		<u>17.2%</u>	<u>76.1%</u>	<u>6.7%</u>
271 Early Ed Block Grant Allocation	<u>(\$169,330)</u>	<u>(\$29,086)</u>	<u>(\$128,864)</u>	<u>(\$11,380)</u>
272				
273 <u>Services K-6/8 Grades Served</u>				
274 <i>Projected Budget Year Enrollment</i>	998.04	120.00	851.03	27.01
275 <i>Percentage Allocation</i>		<u>12.0%</u>	<u>85.3%</u>	<u>2.7%</u>
276 Services K-6/8	<u>\$2,172,096</u>	<u>\$261,164</u>	<u>\$1,852,149</u>	<u>\$58,783</u>
277				
278 <u>Services 7/9-12 & K-8 choice out of our SU</u>				
279 <i>Projected Budget Year Enrollment</i>	890.40	142.15	571.25	177.00
280 <i>Percentage Allocation</i>		<u>16.0%</u>	<u>64.2%</u>	<u>19.9%</u>
281 Services 7/9-12	<u>\$1,324,668</u>	<u>\$211,479</u>	<u>\$849,862</u>	<u>\$263,327</u>
282				
283 <u>Student Support/Administration/Transportation</u>				
284 <i>Projected Budget Year Enrollment</i>	2,022.34	285.15	1,524.18	213.01
285 <i>Percentage Allocation</i>		<u>14.1%</u>	<u>75.4%</u>	<u>10.5%</u>
286 Student Support/Administration/Transportation	<u>\$514,277</u>	<u>\$72,513</u>	<u>\$387,595</u>	<u>\$54,169</u>
287				
288 Total Assessment	<u>\$4,198,890</u>	<u>\$553,056</u>	<u>\$3,254,951</u>	<u>\$390,883</u>
289				
290 Surplus Returned FY24				
291 <i>FY22 Overall Assessment Allocation</i>		<u>12.7%</u>	<u>79.4%</u>	<u>8.0%</u>
292 <i>Surplus Applied</i>	<u>(\$250,000)</u>	<u>(\$31,675)</u>	<u>(\$198,450)</u>	<u>(\$19,875)</u>
293				
294 FY24 Assessments after Returned Surplus	<u>\$3,948,890</u>	<u>\$521,381</u>	<u>\$3,056,501</u>	<u>\$371,008</u>
295				
296 <u>Assessment Comparison - FY24 to FY23 (Excluding Surplus Returned)</u>				
297 <i>FY24 Assessment</i>	\$4,198,890	\$553,056	\$3,254,951	\$390,883
298 <i>FY23 Assessment</i>	<u>3,502,157</u>	<u>443,671</u>	<u>2,780,170</u>	<u>278,316</u>
299 <i>Variance</i>	<u>\$696,733</u>	<u>\$109,385</u>	<u>\$474,781</u>	<u>\$112,567</u>
300 Percentage Increase/(Decrease)	<u>19.9%</u>	<u>24.7%</u>	<u>17.1%</u>	<u>40.4%</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENT COMPARISON

District assessments change from year to year, not only because of changes to budgeted revenues and expenditures, but also due to the change in each district's percentage share of each category of the assessment.

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
301 Early Education				
302 FY24 Assessment less Block Grant Allocation	\$187,849	\$7,900	\$165,345	\$14,604
303 FY23 Assessment less Block Grant Allocation	<u>199,222</u>	<u>6,479</u>	<u>181,405</u>	<u>11,338</u>
304 Increase/(Decrease)	<u>(\$11,373)</u>	<u>\$1,421</u>	<u>(\$16,060)</u>	<u>\$3,266</u>
305 % Increase/(Decrease)	<u>(5.7%)</u>	<u>21.9%</u>	<u>(8.9%)</u>	<u>28.8%</u>
306				
307 Services K-6/8 Grades Served - Less estimated state reimbursement				
308 Projected FY24 Enrollment	998	120	851	27
309 Projected FY23 Enrollment	<u>1,002</u>	<u>118</u>	<u>868</u>	<u>16</u>
310 Increase/(Decrease)	<u>(4)</u>	<u>2</u>	<u>(17)</u>	<u>11</u>
311				
312 FY24 Percentage Allocation		12.0%	85.3%	2.7%
313 FY23 Percentage Allocation		<u>11.8%</u>	<u>86.6%</u>	<u>1.6%</u>
314 Increase/(Decrease)		<u>0.2%</u>	<u>(1.3%)</u>	<u>1.1%</u>
315				
316 FY24 Assessment	\$2,172,096	\$261,164	\$1,852,149	\$58,783
317 FY23 Assessment	<u>1,989,427</u>	<u>234,284</u>	<u>1,723,375</u>	<u>31,768</u>
318 Increase/(Decrease)	<u>\$182,669</u>	<u>\$26,880</u>	<u>\$128,774</u>	<u>\$27,015</u>
319				
320 Services 7/9-12 & K-8 choice out of our SU - Less estimated state reimbursement				
321				
322 Projected FY24 Enrollment	890	142	571	177
323 Projected FY23 Enrollment	<u>939</u>	<u>151</u>	<u>592</u>	<u>196</u>
324 Increase/(Decrease)	<u>(49)</u>	<u>(9)</u>	<u>(21)</u>	<u>(19)</u>
325				
326 FY24 Percentage Allocation		16.0%	64.2%	19.9%
327 FY23 Percentage Allocation		<u>16.1%</u>	<u>63.0%</u>	<u>20.9%</u>
328 Increase/(Decrease)		<u>(0.1%)</u>	<u>1.2%</u>	<u>(1.0%)</u>
329				
330 FY24 Assessment	\$1,324,688	\$211,479	\$849,862	\$263,327
331 FY23 Assessment	<u>939,112</u>	<u>151,018</u>	<u>592,070</u>	<u>196,024</u>
332 Increase/(Decrease)	<u>\$385,576</u>	<u>\$60,461</u>	<u>\$257,792</u>	<u>\$67,303</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENT COMPARISON

District assessments change from year to year, not only because of changes to budgeted revenues and expenditures, but also due to the change in each district's percentage share of each category of the assessment.

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
333				
334 <u>Psychological/OT/PT/Administration/Transportation - Less IDEA covered costs</u>				
335				
336 Projected FY24 Enrollment - PK - 12	2,022	285	1,524	213
337 Projected FY23 Enrollment - PK - 12	<u>2,079</u>	<u>288</u>	<u>1,572</u>	<u>219</u>
338 Increase/(Decrease)	<u>(57)</u>	<u>(3)</u>	<u>(48)</u>	<u>(6)</u>
339				
340 FY24 Percentage Allocation		14.1%	75.4%	10.5%
341 FY23 Percentage Allocation		<u>13.9%</u>	<u>75.6%</u>	<u>10.5%</u>
342 Increase/(Decrease)		<u>0.2%</u>	<u>(0.2%)</u>	<u>0.0%</u>
343				
344 FY24 Assessment	\$514,277	\$72,513	\$387,595	\$54,169
345 FY23 Assessment	<u>369,801</u>	<u>51,229</u>	<u>279,617</u>	<u>38,955</u>
346 Increase/(Decrease)	<u>\$144,476</u>	<u>\$21,284</u>	<u>\$107,978</u>	<u>\$15,214</u>

BRSU and Member Districts Aggregated Full-Time Equivalent Position Counts (FTE)

	FY23 Budget	FY23 Anticipated	FY24 Budget	Budget to Budget Increase/ (Decrease)
1 BRSU Positions Included in Assessments	87.40	83.31	89.25	1.85
2 BRSU Grant Funded (SU) Positions	<u>4.10</u>	<u>4.35</u>	<u>3.25</u>	<u>(0.85)</u>
3 BRSU FTE	<u>91.50</u>	<u>87.66</u>	<u>92.50</u>	<u>1.00</u>
4				
5 Mettawee School District Positions	28.40	28.00	28.00	(0.40)
6 Positions Billed from BRSU	<u>2.30</u>	<u>3.00</u>	<u>3.00</u>	<u>0.70</u>
7 Locally Funded FTE	30.70	31.00	31.00	0.30
8 Grant Funded Positions	<u>1.20</u>	<u>1.20</u>	<u>1.20</u>	<u>0.00</u>
9 Mettawee FTE	<u>31.90</u>	<u>32.20</u>	<u>32.20</u>	<u>0.30</u>
10				
11 Taconic & Green Regional School District	176.60	161.54	188.30	11.70
12 Positions Billed from BRSU	<u>14.50</u>	<u>14.65</u>	<u>12.80</u>	<u>(1.70)</u>
13 Locally Funded FTE	191.10	176.19	201.10	10.00
14 Grant Funded Positions	<u>10.60</u>	<u>12.04</u>	<u>10.20</u>	<u>(0.40)</u>
15 T&G FTE	<u>201.70</u>	<u>188.23</u>	<u>211.30</u>	<u>9.60</u>
16				
17 Positions Billed from BRSU/Winhall	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>
18				
19 TOTAL FTE	<u>327.10</u>	<u>310.09</u>	<u>338.00</u>	<u>10.90</u>

BRSU and Member Districts Aggregated Full-Time Equivalent Position Counts (FTE) - Staffing included in Assessments from the BRSU, Local Budgets, and Grant Funds

Position	Category	FY23 Budget	FY23 Anticipated	FY24 Budget	Budget to Budget Increase/ (Decrease)	Comment
1 Superintendent	Administration	1.00	1.00	1.00	0.00	
2 Director of Student Services	Administration	1.00	1.00	1.00	0.00	
3 Principal/Assistant Principal	Administration	7.80	8.00	8.00	0.20	Two Assistant Principal positions (Flood Brook/MEMS) allocated between local buildings and special education administration
4 Director of Teaching & Learning	Administration	1.00	1.00	1.00	0.00	
5 MTSS/Equity Coordinator	Administration	1.00	0.90	0.00	(1.00)	Two-Year position completed; 0.40 local/0.60 ESSER funded
6 Director of Student Support Administration	Administration	0.00	0.00	1.00	1.00	New administrative position (see reductions in lines 5 and 14)
7 Student Service Coordinator	Administration	3.20	2.98	3.00	(0.20)	Two Assistant Principal positions (Flood Brook/MEMS) allocated between local buildings and special education administration
8 Early Education Coordinator/SSC	Administration	1.00	0.85	0.85	(0.15)	Allocation of FTE to another assignment (ASP coordinator-grant funded)
9 Director of Finance & Business	Administration	1.00	1.00	1.00	0.00	
10 Director of Technology	Administration	1.00	1.00	1.00	0.00	
11 Director of Operations	Administration	1.00	1.00	1.00	0.00	
12 Director of Transportation	Administration	1.00	1.00	1.00	0.00	
13 Director of Foodservice	Administration	1.00	1.00	1.00	0.00	
14 Tech Innovation/Data Mgmt Leader	Teacher	1.00	0.00	0.00	(1.00)	Position eliminated; New administrative position in place above (line 6)
15 Classroom - PK-8	Teacher	71.00	70.85	71.00	0.00	
16 Unified Arts	Teacher	22.10	22.87	24.10	2.00	Grant funded positions
17 English Language Services	Teacher	1.00	2.40	2.40	1.40	Grant funded positions
18 Interventionist	Teacher	9.40	9.89	11.00	1.60	Increased locally funded positions by 2.0
19 Instructional Coach	Teacher	5.00	5.00	4.00	(1.00)	Two-Year position completed
20 Social/Emotional Student Support	Teacher	8.00	7.40	8.00	0.00	Although no overall FTE change, increase of 1.0 locally funded
21 Social/Emotional Intervention	Teacher	1.00	1.00	1.00	0.00	
22 Library/Media Teacher	Teacher	4.60	4.45	4.60	0.00	

BRSU and Member Districts Aggregated Full-Time Equivalent Position Counts (FTE) - Staffing included in Assessments from the BRSU, Local Budgets, and Grant Funds

Position	Category	FY23 Budget	FY23 Anticipated	FY24 Budget	Budget to Budget Increase/ (Decrease)	Comment
23 Nurse	Teacher	6.50	6.08	6.00	(0.50)	Sabbatical from FY23 complete
24 Special Educator	Teacher	26.00	26.55	27.00	1.00	Increased with reduction to local T&G budget of two para positions at one location
25 Counselor	Teacher	1.00	1.00	1.00	0.00	
26 Speech Language Pathologist	Teacher	8.50	8.50	8.00	(0.50)	Sabbatical from FY23 complete
27 Leave Positions	Teacher	1.00	0.00	0.00	(1.00)	Eliminated position funding
28 HHB/Restorative Justice Coordinator	Student Support	1.00	1.00	1.00	0.00	
29 Family Support Liaison	Student Support	1.00	1.00	1.00	0.00	
30 Student Engagement Intervention	Student Support	1.00	1.00	1.00	0.00	
31 Psychologist	Student Support	2.00	2.00	3.00	1.00	Grant funded positions for evaluations
32 Occupational Therapist	Student Support	3.00	3.00	3.00	0.00	
33 Physical Therapist	Student Support	0.70	1.70	0.90	0.20	Increased FTE, partially grant funded
34 Instructional Assistant	Student Support	0.00	0.00	9.00	9.00	New positions for classroom team pilot at MEMS/Flood Brook
35 Paraeducator	Student Support	57.80	44.41	54.60	(3.20)	Reduction per line 24 above and net changes in needed supports in programming
36 Full-Time Substitute	Student Support	3.00	1.00	3.00	0.00	
37 After School Program Coordinator	Student Support	0.70	0.15	0.15	(0.55)	Assignment taken on by a current administrator, see line 8
38 Success Program Director	Student Support	1.00	1.00	1.00	0.00	
39 Administrative Support Staff	Administration	14.75	14.22	14.60	(0.15)	Reduction per employee request and shift from accounting allocation
40 Accounting/HR Staff	Staff	4.25	3.91	5.00	0.75	Shift to administrative allocation, and a new 1.0 full-time position added
41 Technicians/IT Support	Staff	3.00	2.70	3.00	0.00	
42 Building & Grounds/Transportation	Staff	36.40	35.70	37.60	1.20	Increase driver position and staff support on buses
43 School Meals Staff	Staff	10.40	10.58	11.20	0.80	Two part-time positions to support two schools
Total FTE		<u>327.10</u>	<u>310.09</u>	<u>338.00</u>	<u>10.90</u>	

Grant Funded Decreased FTE (1.25)

District Funded Increased FTE 12.15

10.90

INFORMATIONAL MEETING MINUTES

FEBRUARY 22, 2022 -7:00PM VIRTUAL MEETING

Board Members present: Herb Ogden, Board Chair; Dick Dale, Vice Chair; David Chandler, Jim Salsgiver, Ben Freeman, Melanie Virgilio, Jane Worley, Deb Lyneis, Lindsay Ralph, Alex Wilde, Jeff Wilson and John Wilson. Absent: Leigh LoPresti

BRSU Superintendent Randi Lowe, BRSU Director of Finance Sue Wilborn

Staff member Celeste Keel and Burr & Burton Academy Headmaster Mark Tashjian

Vermont State Representatives from the School District: Rep. Seth Bongartz, Rep. David Durfee and Rep. Kathleen James.

Other members of the communities were also on ZOOM or by telephone participating in the meeting.

Moderator Oliver Olsen went over the procedures of the virtual meeting and asked anyone wishing to speak to please use the "raise hand" signal. Herb Ogden then thanked Superintendent Randi Lowe and her staff, fellow board members and the community for another great year and the continued support of the children in our communities during the COVID-19 pandemic.

Articles to discuss:

Article 1: To hear and act upon the reports of the School District Directors and Officers.

A motion was made by Dick Dale to accept the reports as presented and seconded by Herb Ogden. The motion carried.

Vermont State Rep. Durfee then spoke about the large surplus in the state educational fund and that it will be passed along next year to reduce the tax rate. Rep. James spoke briefly about the issues at hand on the Ed Committee. Currently Act 28 deals with literacy, Act 35 is about inclusiveness within our schools, Act 67 deals with community schools, Act 72 is about facilities and Chapter 11 deals with Union School Districts. The Ed Committee is not taking on any new bills at this time as their plate is full. Rep. Bongartz began by reiterating the thanks given to Superintendent Randi Lowe and then spoke about Rule 2200. This is about school choice and using public dollars for independent schools. Currently there is a bill S219 in the House by Sen. Champion which supports school choice and the ability to use public monies for independent schools. He stressed the importance of the bill and if it were to fail, the problems it would create for Burr & Burton Academy and our community.

Article 2: To discuss articles to be voted upon by Australian ballot.

See articles 4-12 below.

Article 3: To transact any other business which may legally come before this meeting.

Oliver Olsen asked Dick Dale to step in as moderator as he wished to address the meeting and cannot do so as moderator. Oliver Olsen then stated that he was speaking as a voter and parent in the district. He referenced Rep. Bongartz and stated that the threat is real, he encouraged the school boards to fight the action and to not allow destruction of our independent schools.

With no other business to come before this meeting, Dick Dale moves to adjourn, seconded by Herb Ogden. The motion was carried and the meeting adjourned at 8:05 pm.

(continued)

Article 4: Shall the voters approve the 2023 Annual Meeting of the Taconic and Green Regional School District be held on Tuesday, February 28, 2023 at 7pm at the Currier Memorial School?

PASSED	YES	263	NO	28
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PASSED	YES	250	NO	49
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Headmaster Mark Tashjian spoke about the 2-year journey the school has been on since COVID-19 began. He stated how it has been hard, nerve racking, frustrating and at the same time exhilarating and exciting. Students are back in the classroom and sports have resumed. He noted that the tuition increase is 3.8% vs. the inflation rate of 7.5%. He is very proud and grateful to the community, parents, faculty and staff during these last two years. Overall, he stated that this community is very powerful!

PASSED	YES	263	NO	40
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Superintendent Randi Lowe first thanked her faculty, staff and the T&G Board for their kind words and that she appreciated them but couldn't have done it alone without the support of her teams. She and BRSU Finance Director Sue Wilborn then presented a slide show to explain the items influencing the budget increase of 2.7%. Sue Wilborn also explained the cost shifting between the T&G School District and the BRSU District.

PASSED	YES	242	NO	59
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(continued)

PASSED	YES	249	NO	48
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Article 9: Shall the voters appropriate the sum of \$250,000 for the Building and Grounds Reserve Fund?

Article 10: Shall the voters appropriate the sum of \$125,000 for the Bus Reserve Fund?

Article 11: Shall the voters appropriate the sum of \$50,000 for the Technology Equipment Reserve Fund?

Article 12: To elect the following Officer and School Director positions:

- Moderator to serve from July 1, 2022 to June 30, 2023
- School District Clerk to serve from July 1, 2022 to June 30, 2023
- School District Treasurer to serve from July 1, 2022 to June 30, 2022
- Manchester - One (1) Director for a two (2) year term expiring in March 2024
- Four (4) Directors from any of the four (4) largest towns (Danby, Dorset, Londonderry, Manchester) for three (3) year terms expiring in March 2025

Moderator – Oliver Olsen	249
School District Clerk – Sandra Pinsonault	261
School District Treasurer – Andrew McKeever	258
Manchester School Board Director – Jon Wilson	247
At-Large School Directors	
	David Chandler 243
	Lindsay Ralph 210
	Alexander Wilde 210
	Jeff Wilson 237

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Burr & Burton
Academy

December 21, 2022


Dear Members of our Sending Towns:

The Board of Trustees of Burr and Burton Academy has set the tuition for the 2023-2024 school year at \$19,987, a 4.1% increase. In reaching this decision, we have sought to balance the challenges of inflation, which has been running at an annual rate of approximately 8%, while maintaining affordability for you. The entire increase will be passed on to our faculty and staff, the lifeblood of our school. It is our goal to help them partially offset the challenge of inflation while they continue to dedicate themselves to each and every student we serve.

Since 1829, Burr and Burton has strived to be the best possible high school for our community. We will continue to raise money privately not only to support annual operations, but also all capital projects. Each year, our fundraising contributes approximately \$1 million toward operating costs, and all of our buildings and grounds have been purchased and built through private philanthropy.

We are extremely grateful to work in partnership with you. Thank you very much for your support.

Respectfully submitted,


Mark H. Tashjian
Headmaster


Edgar T. Campbell
Chair, Board of Trustees

PO Box 498, Manchester, VT 05254

P: (802) 362-1775

F: (802) 362-0574



LONG TRAIL SCHOOL
VERMONT'S INTERNATIONAL BACCALAUREATE SCHOOL



January 2023

Dear Residents,

For over four decades, Long Trail School has maintained a commitment to educating students in southern Vermont. We are grateful for the support of our community members and our school-choice model, which enables us to deliver powerful experiences for students each and every day. Long Trail School seeks to be both a center of educational excellence and a resource for our broader community. We are grateful for your continued support.

For the 2022-2023 school year, Long Trail serves 240 students in grades 6-12 hailing from 31 towns and 2 countries. Families choose Long Trail for our unparalleled intellectual and creative challenges. LTS students have ambitious and diverse goals in the classroom, on the playing fields, in the arts, and within their communities. We are proud that Long Trail is a school where students thrive and upon graduation enter the world prepared to lead purposeful lives.

In my first year serving as Head of School at Long Trail, I have quickly come to realize the transformative power of this school, and I warmly invite you to visit our campus to experience Long Trail for yourself. Please email Paula Allen (pallen@longtrailschool.org) to schedule a visit or feel free to reach out to me directly at cigoe@longtrailschool.org or 802-857-5717.

Thank you for caring about our students and our school. We are grateful for tuition funding from our area towns and for your commitment to students in our region. Your investment in Long Trail School is an investment in our community and a commitment to a bright future.

With gratitude,

Colin Igoe
Head of School

TACONIC AND GREEN REGIONAL SCHOOL DISTRICT

ANNUAL MEETING

Tuesday, February 28, 2023
7:00pm
Currier Memorial School

For the purpose of voting by Australian ballot on Tuesday, March 7, 2023:

VOTING LOCATION	LOCATION ADDRESS	POLLING HOURS
Danby Town Clerk's Office	130 Brook Road	7:00 AM to 7:00 PM
Dorset Town Office	112 Mad Tom Road	7:00 AM to 7:00 PM
Landgrove Town Hall	88 Landgrove Road	8:00 AM to 7:00 PM
Old Londonderry Town Hall	139 Middletown Road	7:00 AM to 7:00 PM
Manchester Town Hall	40 Jeff Williams Way	8:00 AM to 7:00 PM
Mt. Tabor Town Office	522 Brooklyn Road	10:00 AM to 7:00 PM
Peru Town Office	402 Main Street	9:00 AM to 7:00 PM
Sunderland Municipal Office	104 Mountain View Road	10:00 AM to 7:00 PM
Weston Playhouse	12 Park Street	8:00 AM to 7:00 PM

The legal voters of Taconic and Green Regional School District are further notified that voter qualification and registration relative to said meeting shall be as provided in Section 706(u) of Title 16, and Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.