

METTAWEE SCHOOL DISTRICT 2022

ANNUAL REPORT

Towns of Pawlet and Rupert

IMPORTANT DATES

Annual Meeting

March 1, 2023 - 7pm

Mettawee Community School

Australian Ballot Vote

March 7, 2023

Voters of the Town of Pawlet will vote at
the Town Clerk's Office in Pawlet from
9:00AM to 7:00PM

Voters of the Town of Rupert will vote at
the Rupert Town Office in West Rupert from
10:00AM to 7:00PM

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METTAWEE SCHOOL DISTRICT

Moderator	John Thrasher	<i>Term Ends: June 30, 2023</i>
Clerk	Deb Hawkins	<i>Term Ends: June 30, 2023</i>
Treasurer	Judy Zinn	<i>Term Ends: June 30, 2023</i>

Board Members

Cori Brago
Julie Mach
Cori Rail
Anthony Garcia
Scott McChesney
Jennifer Beecher

Term Expires

March 2023
March 2023
March 2024
March 2024
March 2025
March 2025

cbrago@brsu.org
jmach@brsu.org
crail@brsu.org
agarcia@brsu.org
smcchesney@brsu.org
jbeeche@brsu.org

Bennington-Rutland Supervisory Union

6378 VT Route 7A
Sunderland, VT 05250

802.362.2452

Superintendent of Schools	Randi Lowe
Director of Student Services	Paul Eaton
Director of Finance	Sue Wilborn
Director of Teaching & Learning	Skyler LaBombard

rlowe@brsu.org
peaton@brsu.org
sue.wilborn@brsu.org
slabombard@brsu.org

Mettawee Community School (PK-6)

5788 VT Route 153
West Pawlet, VT 05775

802.645.9009

Principal Brooke DeBonis	bdebonis@brsu.org
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WARNING

The legal voters of Mettawee School District, consisting of the towns of Pawlet and Rupert, are hereby notified and warned to meet for at the Mettawee Community School at 5788 VT Route 153 in West Pawlet, Vermont on Wednesday, March 1, 2023 at 7:00 PM to consider and act upon the following articles.

To be acted upon on Wednesday, March 1, 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 Mettawee School District 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 of the school district approve the school board to expend \$6,442,338, 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 \$20,487 per equalized pupil. This projected spending per equalized pupil is 15.4% higher than spending for the current year.
- Article 10: Shall the voters appropriate the sum of \$40,000 for the Building and Grounds Maintenance Reserve Fund?
- Article 11: To elect the following positions:
 - Pawlet - One Director for a one (1) year term expiring in March 2024
 - Pawlet - One Director for a three (3) year term expiring in March 2026

For the purpose of voting by Australian ballot:

Pawlet voters will vote at the Town Clerk's Office in Pawlet. The Polls will open on Tuesday, March 7, 2023 at 9:00 AM and close at 7:00 PM.

Rupert voters will vote at the Rupert Town Office in West Rupert. The Polls will open on Tuesday, March 7, 2023 at 10:00 AM and close at 7:00 PM.

The legal voters of Mettawee School District are further notified that voter qualification, registration, and absentee voting relative to said annual 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 9th day of January 2023.

On behalf of the Mettawee School Directors:

Julie Mach, Chair

Received for the record and recorded this 11th day of January 2023 by:

Debra Hawkins, Clerk of the District

SCHOOL BOARD REPORT

January 2023

Julie Mach, Board Chair

After several meetings, and careful deliberation, the Mettawee School Board unanimously approved the Fiscal Year 2024 budget of \$6,442,338. This figure is a 7.2% increase from last year. The primary drivers in spending increases are expanding current guidance position from part to full time in order to meet social and emotional needs of students; wage and benefit increases; rising special education needs and programming costs; elevated food service costs; lastly, we anticipate increasing fuel costs to impact both transportation and building heating expenses.

Once the budget is set a series of calculations determines the final homestead tax rate. The final step of this series is to apply the Common Level of Appraisal (CLA) in both towns. For the second year in a row both Pawlet and Rupert have declining CLAs resulting in dramatic homestead rate increases. We elected not to use tax stabilization this year because the equalized tax rate is stable, the amount of money needed to decrease rates in a meaningful way is high, and the new weighted long-term membership count set to begin in Fiscal Year 2025 is projected to increase pressure on the tax rate in subsequent years.

Prior to voting on Town Meeting Day Tuesday March 7, 2023, the Mettawee School Board will hold its Annual Meeting on Wednesday March 1, 2023 at the Mettawee Community School at which time we will present to the residents of Pawlet and Rupert our budget and answer any questions that may arise.

It has been very exciting to see a more “normal” school year taking place as we ease out of pandemic restrictions. This year many of our time-honored traditions have come back to our building including all school plays, musical performances, the Veterans Day brunch, and the community Thanksgiving celebration, to name a few. The recent partnership with Merck Forest and Farmland has continued to provide enriching outdoor learning opportunities for students. As a board we would like to take a moment here to express our gratitude towards and admiration of the incredible staff in our building and supervisory union. The dedication to their craft and devotion to their students is something to be proud of. Lastly, we would like to express our thanks to you, our community, for your continued support and commitment to the vital work of educating a new generation of citizens.

BOARD GOAL

Goal: We will work as one educational community to engage with a variety of stakeholders to create a vision of what skills and qualities a graduate of our system should have.

BOARD NORMS

As a Board we will:

- Focus on student outcomes
- Be open-minded
- Respect each other
- Value different viewpoints
- Be responsive and responsible to our community
- Make decisions based on data and facts
- Listen to each other
- Be Reflective
- Run meetings that:
 - Respect time
 - Have concise agendas
 - Are transparent
 - Follow Robert’s Rules

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)

Approved September 14, 2020

HOMESTEAD DECLARATION AND HOUSEHOLD INCOME

Have you filed your Homestead Declaration and Household Income Forms with the State of Vermont for 2023?

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>

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>

Mettawee School District Budget Frequently Asked Questions

Budget, Programs & Operations

The following FAQs respond to anticipated questions from residents of Pawlet and Rupert on the proposed Fiscal Year 2024 (FY24) budget for the Mettawee School District.

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

The amount of the FY24 budget to be voted is \$6,442,338. This is a 7.2% increase, or an increase of \$433,054 from the FY23 voted budget of \$6,009,284.

2. *What are the main factors contributing to the 7.2% increase in the budget?*

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 299, 304, 318/325 of expenditures). Along with this type of increased operational expenses, the budget includes increased wages and benefits for current staff. Most notably, health insurance costs provided under a state contract are expected to rise an average of 12.9% next year. The budget also includes increasing a social/emotional teaching position from part-time to full-time in order to better serve student needs at the Mettawee Community School. Although our secondary tuition count is expected to decline slightly next year, costs are still going up by 2.5% due to expected increases in tuition rates, and this rise contributes 2.0% to the overall 7.2% budget increase.

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 our schools. 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 addition to our curriculum.

4. *How is the Mettawee School District addressing Diversity, Equity, Inclusion and Belonging in its schools?*

Equity is a regularly discussed topic at Mettawee board meetings. The Mettawee Board has developed an operational definition of equity which guides its work (see page 4).

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 a Supervisory Union (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.

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

The Mettawee Board discusses community engagement regularly at their Board meetings. Two years ago, they completed a large-scale community outreach initiative to find out what community members considered the purpose of school to be. Many responses were reviewed, analyzed and synthesized into the Mettawee Ends Policy (www.brsu.org), a comprehensive document that is now the foundation of the District's work. Our school is now beginning the important work of interpreting the policy and working toward achieving the policy goals.

Mettawee School District Budget Frequently Asked Questions

(continued)

This March, the Board will be hosting a community engagement session to share information about the Mettawee Community School's programs, help the community better understand their structure as a Policy Governance Board, and to hear from the community again, regarding their hopes and dreams for their students. The Board hopes you are able to join their session on Wednesday, March 29, 2023 at 7:00pm at the Mettawee Community School.

The Board also sets aside time on each agenda for public comment. For more information on meeting dates and how you can attend, please visit the BRSU website at brsu.org.

6. *Why does the Pre-K program have a significant increase?*

There are two components of the Mettawee School District Pre-K budget. First up, the Pre-K program at the school operates 4 days a week for 3 and 4 year old children of Rupert and Pawlet. In FY24 the anticipated cost of the school's Pre-K program increases at a rate of 7.4%, consistent with overall increases in FY24.

In addition to the program at school, the State of Vermont requires districts to pay for 10 hours per week of Pre-K programming at approved providers (public or private) for students ages 3 and 4 who do not attend the Pre-K program at Mettawee Community School. The annual rate for 10 hours per week is set by the state. Since last year's budget, enrollment of children attending provider programs has doubled.

When the increase in students attending Pre-K providers is incorporated into the Mettawee School budget, our overall spending for Pre-K in FY24 increases by 17.2% over the FY23 budget.

7. *How has enrollment of our resident students at Mettawee Community School changed over time and how has staffing changed in response?*

Over the last 12 years, enrollment has decreased from a high of 172 K-6 resident students in December of 2014 to 115 K-6 resident students in December of 2021, a decline of 57 students, or 33% over that time period. Our student count is currently at 115 this year (see the enrollment chart on page 38). In response to declining enrollment, we have reduced K-6 classroom teaching positions from 12 to 8, reducing four positions over three budget years, FY21 - FY23. The reduction of all positions was accomplished through attrition.

8. *What schools can our 7-12th grade students attend and how much will the district pay for tuition?*

Students can attend any public or approved independent school. This includes public schools in New York, like Granville and Salem. The district will pay the announced public school rate, or the Vermont public announced union school average rate to an independent school, estimated in the budget at \$17,778.

9. *What causes the 2.5% increase in the 7-12th grade secondary education budget?*

Mettawee's budget for secondary education is always influenced by two factors: the tuition rate where students are enrolled and the number of enrolled students. The average tuition rate per student for FY24 is estimated to be up by 6.4% from FY23. The increase is due in part to estimated annual increases by schools as well as an increased number of students choosing schools with a higher tuition rate.

The full-time equivalent count of secondary students from our two communities is projected to decrease by 4 students, from 155 budgeted in FY23 to 151 budgeted in FY24. Enrollment is projected to drop next year due to a smaller incoming 7th grade class (composed of students currently attending both Mettawee and Long Trail School) than the outgoing graduating 12th grade class (see page 33).

Mettawee School District Budget Frequently Asked Questions

(continued)

Increases in the secondary program due to higher costs per student are partially offset by a lower projected student count. Secondary enrollment history for the Mettawee School District can be found on page 38.

10. 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 supervisory union budget supports all services provided by the Office of the Superintendent. The supervisory union, or Office of the Superintendent, is responsible for managing the operations of its member districts, see page 41 for further information.

Assessments are calculated by subtracting any BRSU 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. 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 supervisory union'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 supervisory union enrollment as a whole, that district's percentage share of the assessment will go up.

11. How have the BRSU assessments changed for FY24?

General BRSU Assessments

Assessed expenditures to Mettawee that cover curriculum, technology, administration, fiscal services, and operations oversight are increasing by \$39,972. 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. Mettawee receives \$26,800 of this return of surplus, an amount \$9,771 higher than the prior year.

After factoring in the returned surplus, the net increase to the Mettawee assessment is \$30,201 (\$39,972 - \$9,771).

The BRSU General Assessments to Mettawee (after applied surplus) are increasing in part due to higher expenditures assessed, and in part due to the increase in Mettawee's share of the assessment based on their student count relative to all students in the Supervisory Union.

Special Education Assessments

Assessed expenditures to Mettawee that cover services to our PK-12 students are increasing by \$109,385. 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. Mettawee receives \$31,675 of this return of surplus, an amount \$7,575 lower than the prior year. After factoring in the returned surplus, the net decrease to the Mettawee assessment is \$116,960 (\$109,385 + \$7,575).

A summary of assessments by category can be found on page 30. The overall assessment calculations can be found on pages 54 and 62. More detailed information on the general and special education budgets, assessments, and return of surplus can be found on pages 41 through 46.

Mettawee School District Budget Frequently Asked Questions

(continued)

Reserves & Surplus Funds

A summary of general and reserve fund balances can be found on page 23.

12. *What does the Warned Article amount of \$40,000 represent?*

The warned article amount of \$40,000 appropriates funds for the Building & Grounds Reserve Fund.

We know from experience that the cost of a facility maintenance project can create a significant added expense in the year of the project. 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 projected 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.

13. *Did the District end last year (FY22) with a general fund surplus?*

Yes, the district ended last year with a surplus of \$55,532. The surplus is mainly due to ongoing savings related to the pandemic such as decreased professional development and savings in staffing due to increased absences. The year-end surplus will be used towards increased FY23 expenditures.

14. *Are we anticipating a surplus at the end of this year (FY23)?*

We are anticipating a year end deficit of \$70,414 due mainly to increased enrollment in both PK and secondary programming and increased operational costs as discussed in question 2 on page 7. The anticipated deficit is based on projections made as of January of 2023 and are subject to change as we move through the year. If we have changes in enrollment, or experience savings in other areas, (as we did last year) the deficit may be less. Given these uncertainties, we are not raising any FY23 anticipated deficit in the FY24 budget. Any actual deficit in FY23 will be raised when budgeting for FY25.

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

The projected FY24 district equalized tax rate is expected to decline by one cent 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.

16. *What is the balance in the Tax Stabilization Reserve Fund?*

The District anticipates ending the year with \$602,122 in the tax stabilization fund. In future years, the tax rate may increase due to the need to cover a prior year deficit, general budget increases, a decline in local revenues, a decline in the pupil count, or a decline in the property yield. Funds from this reserve are intended to stabilize the tax rate when required.

Mettawee School District Budget Frequently Asked Questions

(continued)

17. 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 32 on page 17 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 do not know the impact the new count will have on the tax rate calculation, as adjustments to the yield are expected to offset the changes in count state-wide.
- We pay tuition for secondary students on a student by student basis. Our budget includes secondary costs for students based on current information, 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.

These factors support a recommendation to maintain a balance in 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.

Mettawee School District Budget Frequently Asked Questions

(continued)

Revenues & Tax Rates

In reviewing this information, please note that recent state reporting shows that approximately 33% of Pawlet and Rupert property owners will pay their education tax based on the projected tax rate. A majority, approximately 67%, 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 23 below.

18. Why are local revenues declining in FY24?

Local revenue is budgeted at \$308,571, a decrease of \$20,504 from the FY23 budget of \$329,075. Tuition from non-resident students and state grant funds have declined.

19. Why is education spending up by 11.8%?

In FY23, the district used \$196,564 of tax stabilization reserves and anticipated surplus to minimize the impact of higher secondary costs. Mettawee is not using tax stabilization funds in FY24 to lower the district equalized tax rate. To get a true comparison of education spending this year versus last year, we can remove the \$196,564 use from the calculation. This adjustment would lower the projected FY24 increase in education spending from 11.8% to 7.9% - lower than the projected average increase state-wide. Increased education spending is the result of increased expenditures as well as not drawing from reserves or surplus.

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

The projected equalized tax rate for the Mettawee School District is \$1.32, which is 1 cent lower than the current year's (FY23) tax rate of \$1.33.

21. What is the difference between the District'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 district 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 the district 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 district 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 Rupert and Pawlet are not the same, the towns have different homestead tax rates (refer to question 31 on page 15 for more information).

To sum up, the equalized tax rate is based on education components that apply uniformly to all towns in the district. Rupert and Pawlet have 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. Rupert and Pawlet will have different homestead tax rates.

Mettawee School District Budget Frequently Asked Questions

(continued)

22. What are the projected homestead tax rates for Pawlet and Rupert next year?

Although the School District's equalized tax rate is decreasing, the projected homestead tax rates in Pawlet and Rupert are expected to increase significantly due to decreases in the Common Level of Appraisal (CLA) in each town. Pawlet's tax rate is estimated to increase by 17.3 cents from \$1.461 to \$1.634. Rupert's tax rate is estimated to increase by 7.8 cents from \$1.411 to \$1.489.

The calculations for the projected equalized and homestead tax rates can be found on page 20. For information on the CLA, see question 33 on page 17. 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 15.

23. Are education property taxes tied to income?

For the majority of taxpayers, yes. In the current tax year, 66.8% of Pawlet homesteads, and 66.7% of Rupert homesteads, received state payments, or education tax credits, reducing their education taxes.

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.

As shown in the following calculation, the projected income cap for qualifying Mettawee School District residents is 2.33% 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.

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

$$\text{Education Spending per Equalized Pupil} \div \text{Income Yield} = \$20,485 \div \$17,600 = 1.164$$

$$\text{Mettawee School District Towns Income Cap} = 1.164 \times 2.0\% = 2.33\%$$

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

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

24. 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
Pawlet	\$0.173	\$173.00
Rupert	\$0.078	\$78.00

Mettawee School District Budget Frequently Asked Questions

(continued)

25. 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.

26. 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 the homestead property 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 the 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. Both of our towns have a significant decrease in their CLA. The change in CLAs by town can be found in question 34 on page 18. For more information on the CLA see question 33 on page 17.

27. 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.

Mettawee School District Budget Frequently Asked Questions

(continued)

Tax Rate Details

The Mettawee School District projected equalized tax rate calculation, and projected homestead tax rates by town, can be found on page 20.

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

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

Please see Frequently Used Terms on pages 5 and 6 for definitions of the above terms.

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

	FY23 (Current Year)	FY24 (Budget Year)	Increase/(Decrease) from Prior Year	Increase/(Decrease) To FY24 Tax Rate Projection
Total Education Spending	\$5,523,645	\$6,173,767	\$650,122	13.9 ¢
Voted Budget & Warned Articles	\$6,049,284	\$6,482,338	\$433,054	9.3 ¢
Local Revenues	\$329,075	\$308,571	(\$20,504)	0.4 ¢
Use of Surplus/Reserves	\$196,564	\$0	(\$196,564)	4.2 ¢
Equalized Pupils	311.16	301.35	(9.81)	4.2 ¢
State Property Yield	\$13,314	\$15,479	\$2,165	(21.5 ¢)

30. What is Education Spending and how is it different from the Voted Budget?

The Voted Budget and warned article make up the total amount of funds 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 plus appropriations for reserves, minus local revenues and other resources such as available surplus funds or transfers from reserves. Our Tax Stabilization Reserve is a good example of funds that can be used to reduce Education Spending. In FY24, the Voted Budget and Warned Article of \$6,482,338 reduced by local revenues of \$308,571 results in net Education Spending of \$6,173,767, which is 11.8% higher than the FY23 amount of \$5,523,645.

31. 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. An eight year history of equalized pupils, and average daily membership (ADM) figures included in equalized pupils formula, can be found on page 68. Our equalized pupil count dropped from 311.16 last year to 301.38 this year which increases the tax rate by 4 cents next year.

Mettawee School District Budget Frequently Asked Questions

(continued)

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, the District's equalized pupil count (Pawlet and Rupert combined) used in next year's (FY24) tax rate calculation would be 295.72 vs. the 301.38.

As noted in question 17 on page 11, next year we will begin using a new state pupil count, weighted long-term membership, to calculate education spending per equalized 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 do not know how the new count will affect the tax rate calculation, as adjustments to the yield are expected to offset the changes in count state-wide.

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%, the District will no longer be eligible for this limitation for the remainder of the transition period.

32. How does the property yield impact the equalized 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)	\$20,485
Property Yield	\$15,479
ES/EP over the Property Yield	\$5,006
Percentage that ES/EP is over the Property Yield	32.3%
Equalized Tax Rate	\$1.323

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.

Mettawee 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>

33. 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?

Mettawee'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 the 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 the 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.

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.

Mettawee School District Budget Frequently Asked Questions

(continued)

To summarize:

- A CLA over 100% decreases the Town tax rate compared to the District tax rate.
- A CLA under 100% increases the Town tax rate compared to the 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>

34. How do the FY24 projected tax rates compare to recent history?

A ten year history for Pawlet and Rupert tax rates are shown below. FY19 is the first year of the merged district tax rate, and FY23 is the first year after the expiration of Act 46 incentives.

	Pawlet Equalized Tax Rate	Rupert Equalized Tax Rate	Statewide Average	Pawlet CLA	Rupert CLA	Pawlet Homestead Tax Rate	Rupert Homestead Tax Rate
FY14	\$1.2627	\$1.2153		104.86%	118.81%	\$1.204	\$1.023
FY15	\$1.3209	\$1.3097		112.79%	122.23%	\$1.171	\$1.072
FY16	\$1.4180	\$1.3226	\$1.5055	116.73%	103.05%	\$1.215	\$1.284
FY17	\$1.4044	\$1.3411	\$1.5141	99.79%	109.84%	\$1.407	\$1.221
FY18	\$1.2984	\$1.3596	\$1.5016	96.62%	112.39%	\$1.344	\$1.210
FY19*	\$1.3417	\$1.3417	\$1.5054	97.71%	116.91%	\$1.373	\$1.148
FY20	\$1.4110	\$1.4110	\$1.5150	102.24%	99.86%	\$1.380	\$1.413
FY21	\$1.4750	\$1.4750	\$1.5370	106.32%	99.78%	\$1.387	\$1.478
FY22	\$1.4126	\$1.4126	\$1.5183	105.84%	103.46%	\$1.335	\$1.365
FY23	\$1.3330	\$1.3330	\$1.3925	91.26%	94.51%	\$1.461	\$1.411
FY24 Projected	\$1.3240	\$1.3240		80.99%	88.87%	\$1.634	\$1.489

FY19 was the first year of the merged Mettawee School District; equalized rates prior to FY19 are individual Town School District rates.

Mettawee School District Budget Frequently Asked Questions

(continued)

Future Considerations

35. *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 equalized tax rate.

36. *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.

Mettawee School District

Tax Rates

	FY23 Actual	FY24 Projection	Variance
(a) Voted Budget	\$6,009,284	\$6,442,338	7.2%
(b) Warned Articles	40,000	40,000	0.0%
(c) Local Revenues	329,075	308,571	-6.2%
(d) Reserves Applied/Surplus Used	196,564	0	-100.0%
(e) Education Spending	\$5,523,645	\$6,173,767	11.8%
(f) Equalized Pupils	311.16	301.38	-3.1%
(g) Education Spending/Equalized Pupil	(e ÷ f)	\$20,485 (1)	15.4%
(h) Penalty Adjustment (N/A through FY29)	0	0	
(i) Ed Spending/Equalized Pupil w/Penalty (if applicable)	(f + h)	\$20,485	15.4%
(j) Property Yield (Pending Legislative Approval)	\$13,314	\$15,479	16.3%
(k) Equalized Tax Rate	(i ÷ j)	\$1.323	(\$0.010)

Definitions for the above terms can be found on pages 5-6 of this report.

(1) Education spending per equalized pupil is slightly less than that noted in Article 9 of the warning on page 2. The \$20,487 per pupil included in the warning was calculated based on an estimated equalized pupils figure of 301.35. The final figure of 301.38 was not provided by the state until after the warning was voted.

	FY22 Actual			FY23 Actual			FY24 Projected				CLA Variance FY23 to FY24
	Equalized Rate	CLA	Homestead Tax Rate	Equalized Rate	CLA	Homestead Tax Rate	Equalized Rate	CLA	Homestead Tax Rate	Tax Rate Variance FY23 to FY24	
Town	\$1.413	105.84%	\$1.335	\$1.333	91.26%	\$1.461	\$1.323	80.99%	\$1.634	\$0.173	(10.27%)
Pawlet	\$1.413	103.67%	\$1.363	\$1.333	94.51%	\$1.410	\$1.323	88.87%	\$1.489	\$0.078	(5.64%)
Rupert											

Mettawee School District **FY24 Budget**

		<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>% Change</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>	<u>Budgets</u>
										<u>24 vs 23</u>
1	<u>EXPENDITURE SUMMARY</u>									
2										
3	Pre-K Program/Early Education	\$34,555	\$59,556	\$47,121	(\$12,566)	\$139,778	\$165,155	(\$25,377)	\$163,511	17.0%
4	K-6 Instruction/Support Program	1,811,759	1,769,645	1,710,793	100,966	1,740,938	1,717,044	23,894	1,864,555	7.1%
5	Extracurricular	68,307	64,160	47,740	20,567	88,923	72,428	16,495	73,357	-17.5%
6	7-12 Instruction/Support Program	1,958,178	2,159,764	2,169,470	(211,292)	2,312,610	2,389,626	(77,016)	2,370,247	2.5%
7	District Administration	46,059	47,945	45,574	485	49,227	52,253	(3,026)	53,461	8.6%
8	School Administration	255,030	257,278	254,152	878	268,836	266,123	2,713	277,397	3.2%
9	Fiscal Services	500	500	13	487	500	500	0	500	0.0%
10	Personnel Services	8,400	9,650	4,704	3,696	9,650	9,650	0	9,650	0.0%
11	Supervisory Union Assessments	917,140	917,140	917,140	0	737,334	737,334	0	886,691	20.3%
12	Return of Surplus (Supervisory Union)	(98,961)	(98,961)	(98,961)	0	(56,279)	(56,279)	0	(58,475)	3.9%
13	Operations - Facilities & Transportation	550,780	553,077	557,984	(7,204)	573,671	602,953	(29,282)	634,488	10.6%
14	School Meal Programs	119,822	132,237	142,268	(22,446)	144,096	178,363	(34,267)	166,956	15.9%
15	Total Budget to be Voted	\$5,671,569	\$5,871,991	\$5,797,998	(\$126,429)	\$6,009,284	\$6,135,150	(\$125,866)	\$6,442,338	7.2%
16	Warned Article	40,000				40,000			40,000	0.0%
17	TOTAL EXPENDITURES	\$5,711,569				\$6,049,284			\$6,482,338	7.2%
18										
19										
20	Program Summary (Excluding Warned Articles)									
21	PK-6 Programs & Operations	\$2,360,850	\$2,281,779	\$2,232,932	\$127,919	\$2,397,839	\$2,431,162	(\$33,323)	\$2,558,269	6.7%
22	7-12 Education Program	1,949,678	2,152,397	2,162,460	(212,782)	2,307,510	2,386,340	(78,830)	2,368,914	2.7%
23	Special Education PK-12	746,078	821,600	778,189	(32,111)	684,920	678,821	6,099	827,272	20.8%
24	Administration (District/SU)	333,389	335,275	332,417	972	326,361	329,387	(3,026)	360,796	10.6%
25	Transportation	281,574	280,940	292,000	(10,426)	292,654	309,440	(16,786)	327,087	11.8%
26	Total Expenditures	\$5,671,569	\$5,871,991	\$5,797,998	(\$126,429)	\$6,009,284	\$6,135,150	(\$125,866)	\$6,442,338	7.2%

Mettawee School District FY24 Budget

		FY22	FY22	FY22	Variance	FY23	FY23	Variance	FY24	% Change
		Budget	Anticipated	Actual	Fav/(Unfav)	Budget	Anticipated	Fav/(Unfav)	Budget	Budgets 24 vs 23
27	REVENUES									
28	<u>Local/Miscellaneous</u>									
29	Tuition	\$24,480	\$24,480	\$24,480	\$0	\$24,600	\$24,600	\$0	\$8,640	-64.9%
30	Interest	1,000	1,600	1,400	400	1,000	6,000	5,000	6,000	500.0%
31	Miscellaneous	100	292	1,068	968	100	100	0	100	0.0%
32	After School Program	36,597	32,450	23,215	(13,382)	57,213	40,718	(16,495)	41,647	-27.2%
33		\$62,177	\$58,822	\$50,163	(\$12,014)	\$82,913	\$71,418	(\$11,495)	\$56,387	-32.0%
34	<u>State & Federal Grants/Reimbursement</u>									
35	Transportation	\$129,898	\$129,898	\$134,318	\$4,420	\$101,176	\$101,511	\$335	\$132,000	30.5%
36	Federal Forest	95	95	110	15	95	110	15	110	15.8%
37	State Grants	0	19,176	19,176	19,176	19,176	9,848	(9,328)	0	-100.0%
38		\$129,993	\$149,169	\$153,604	\$23,611	\$120,447	\$111,469	(\$8,978)	\$132,110	9.7%
39	<u>Special Education</u>									
40	Special Education Services	\$69,238	\$68,492	\$53,199	(\$16,039)	\$0	\$0	\$0	\$0	n/a
41	Special Education Reimbursement	75,465	105,781	88,730	13,265	44,415	36,098	(8,317)	21,247	-52.2%
42		\$144,703	\$174,273	\$141,929	(\$2,774)	\$44,415	\$36,098	(\$8,317)	\$21,247	-52.2%
43	<u>School Meal Programs</u>									
44	<u>Child Nutrition Program</u>									
45	Sales	\$36,500	\$3,000	\$3,527	(\$32,973)	\$35,000	\$8,239	(\$26,761)	\$45,054	28.7%
46	State Match	1,200	800	1,211	11	800	1,200	400	1,200	50.0%
47	Other Subgrants	0	0	0	0	0	8,326	8,326	2,246	n/a
48	Federal/State Reimbursement	45,500	99,000	109,740	64,240	45,000	98,309	53,309	49,826	10.7%
49		\$83,200	\$102,800	\$114,478	\$31,278	\$80,800	\$116,074	\$35,274	\$98,326	21.7%
50	<u>Locally Supported Program</u>									
51	Miscellaneous Revenue/Donations	\$500	\$500	\$365	(\$135)	\$500	\$500	\$0	\$500	0.0%
52	Total School Meals Program	\$83,700	\$103,300	\$114,843	\$31,143	\$81,300	\$116,574	\$35,274	\$98,826	21.6%
53										
54	Revenue Subtotal	\$420,573	\$485,564	\$460,539	\$39,966	\$329,075	\$335,559	\$6,484	\$308,571	-6.2%
55	Education Spending	5,129,476	5,129,476	5,129,476	0	5,523,645	5,523,645	0	6,173,767	11.8%
56										
57	Subtotal	\$5,550,049	\$5,615,040	\$5,590,015	\$39,966	\$5,852,720	\$5,859,204	\$6,484	\$6,482,338	10.8%
58	Transfer from Reserves	0				190,000			0	-100.0%
59	Surplus Used/(Deficit Raised)	161,520				6,564			0	-100.0%
60	TOTAL BUDGETED REVENUE	\$5,711,569				\$6,049,284			\$6,482,338	7.2%

**Mettawee School District
FY24 Budget**

FUND BALANCE SUMMARY

		General Fund	Building & Grounds Maintenance Reserve Fund	Tax Stabilization Reserve Fund	Grants & Special Revenues
61	Actual Balance June 30, 2021	\$141,995	\$331,953	\$779,364	\$17,049
62					
63	Actual Revenue FY22	\$5,590,015	\$511	\$758	86,170
64	Actual Expenditures FY22	(5,797,998)	(78,900)	0	(63,757)
65	Warned Article Transfers (Voted 3/2021)	(40,000)	40,000		
66	Surplus Assigned for Use FY22	161,520			
67	Actual Balance June 30, 2022	\$55,532	\$293,564	\$780,122	\$39,462
68					
69	Anticipated Revenue FY23	\$5,859,204	\$2,500	\$12,000	
70	Anticipated Expenditures FY23	(6,135,150)	(212,656)		
71	Transfer from Tax Stabilization	190,000		(190,000)	
72	Warned Article Transfers (Voted 3/2022)	(40,000)	40,000		
73	Anticipated Fund Balance June 30, 2023	(\$70,414)	\$123,408	\$602,122	
74					
75	Budgeted Revenue FY24	\$6,482,338	\$2,000	\$10,000	
76	Budgeted Expenditures FY24	(6,442,338)	(16,000)		
77	Transfer to Reserves (To be Voted 3/2023)	(40,000)	40,000		
78	Budgeted Fund Balance June 30, 2024	(\$70,414)	\$149,408	\$612,122	

**Mettawee School District
FY24 Budget**

		<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY22 Actual</u>	<u>Variance Fav/(Unfav)</u>	<u>FY23 Budget</u>	<u>FY23 Anticipated</u>	<u>Variance Fav/(Unfav)</u>	<u>FY24 Budget</u>	<u>% Change Budgets 24 vs 23</u>
79	PK PROGRAM/EARLY EDUCATION									
80	Classroom Teacher									
81	Position/BRSU Based	\$0	\$0	\$0	\$0	\$90,268	\$92,896	(\$2,628)	\$99,763	10.5%
82										
83	Paraeducator Positions									
84	<u>Regular Education</u>									
85	Paraeducator Wages	\$19,100	\$31,766	\$19,408	(\$308)	\$21,892	\$22,711	(\$819)	\$23,668	8.1%
86	Health Benefits	0	0	0	0	0	0	0	0	n/a
87	PR Taxes/Fringe/Insurance	2,466	4,112	2,559	(93)	2,937	3,061	(124)	3,247	10.6%
88		<u>\$21,566</u>	<u>\$35,878</u>	<u>\$21,967</u>	<u>(\$401)</u>	<u>\$24,829</u>	<u>\$25,772</u>	<u>(\$943)</u>	<u>\$26,915</u>	8.4%
89	<u>Special Education</u>									
90	Paraeducator/Special Education Wages	\$0	\$8,893	\$8,858	(\$8,858)	\$9,423	\$18,942	(\$9,519)	\$9,868	4.7%
91	Health Benefits	0	0	0	0	0	0	0	0	n/a
92	PR Taxes/Fringe/Insurance	0	1,151	1,194	(1,194)	1,264	2,556	(1,292)	1,355	7.2%
93		<u>\$0</u>	<u>\$10,044</u>	<u>\$10,052</u>	<u>(\$10,052)</u>	<u>\$10,687</u>	<u>\$21,498</u>	<u>(\$10,811)</u>	<u>\$11,223</u>	5.0%
94										
95	Total PK Paraeducator Support	<u>\$21,566</u>	<u>\$45,922</u>	<u>\$32,019</u>	<u>(\$10,453)</u>	<u>\$35,516</u>	<u>\$47,270</u>	<u>(\$11,754)</u>	<u>\$38,138</u>	7.4%
96										
97	<u>Other Instruction/Student Support</u>									
98	Substitutes	\$750	\$1,500	\$763	(\$13)	\$1,500	\$1,500	\$0	\$1,500	0.0%
99	P/R Taxes/Fringe/Insurance	67	126	29	38	126	153	(27)	126	0.0%
100	Private Provider Tuition	7,072	10,608	13,985	(6,913)	10,968	21,936	(10,968)	22,584	105.9%
101	Supplies	1,000	1,000	325	675	1,000	1,000	0	1,000	0.0%
102	Licensing Fees	300	300	0	300	300	300	0	300	0.0%
103	Transportation/Field Trip	100	100	0	100	100	100	0	100	0.0%
104	School Meals Program	3,700	0	0	3,700	0	0	0	0	n/a
105		<u>\$12,989</u>	<u>\$13,634</u>	<u>\$15,102</u>	<u>(\$2,113)</u>	<u>\$13,994</u>	<u>\$24,989</u>	<u>(\$10,995)</u>	<u>\$25,610</u>	83.0%
106										
107	TOTAL PK PROGRAM/EARLY EDUCATION	<u>\$34,555</u>	<u>\$59,556</u>	<u>\$47,121</u>	<u>(\$12,566)</u>	<u>\$139,778</u>	<u>\$165,155</u>	<u>(\$25,377)</u>	<u>\$163,511</u>	17.0%
108										

Mettawee 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
109	K-6 INSTRUCTION/SUPPORT PROGRAM									
110	<u>Teacher Instruction/Support</u>									
111	<u>Classroom Teachers</u>									
112	Teacher Salaries	\$582,178	\$526,474	\$541,100	\$41,078	\$493,844	\$495,001	(\$1,157)	\$534,281	8.2%
113	Health Benefits	176,944	161,514	160,141	16,803	142,485	154,867	(12,382)	172,660	21.2%
114	P/R Taxes/Fringe/Insurance	59,171	57,421	53,853	5,318	49,605	50,016	(411)	53,516	7.9%
115		<u>\$818,293</u>	<u>\$745,409</u>	<u>\$755,094</u>	<u>\$63,199</u>	<u>\$685,934</u>	<u>\$699,884</u>	<u>(\$13,950)</u>	<u>\$760,457</u>	10.9%
116	<u>Unified Arts</u>									
117	Teacher Salaries	\$193,081	\$189,831	\$190,081	\$3,000	\$193,906	\$193,906	\$0	\$209,418	8.0%
118	Health Benefits	24,272	23,530	25,470	(1,198)	24,694	24,842	(148)	27,826	12.7%
119	P/R Taxes/Fringe/Insurance	17,856	17,844	16,707	1,149	18,230	17,560	670	19,174	5.2%
120		<u>\$235,209</u>	<u>\$231,205</u>	<u>\$232,258</u>	<u>\$2,951</u>	<u>\$236,830</u>	<u>\$236,308</u>	<u>\$522</u>	<u>\$256,418</u>	8.3%
121	<u>Instructional Intervention</u>									
122	Teacher Salaries	\$73,167	\$73,417	\$71,417	\$1,750	\$75,014	\$75,014	\$0	\$80,695	7.6%
123	Health Benefits	0	0	0	0	0	0	0	0	n/a
124	P/R Taxes/Fringe/Insurance	6,429	6,540	6,175	254	6,677	6,539	138	7,029	5.3%
125		<u>\$79,596</u>	<u>\$79,957</u>	<u>\$77,592</u>	<u>\$2,004</u>	<u>\$81,691</u>	<u>\$81,553</u>	<u>\$138</u>	<u>\$87,724</u>	7.4%
126	<u>Social/Emotional Student Support</u>									
127	Positions/BRSU Based	\$63,713	\$63,657	\$62,620	\$1,093	\$64,997	\$59,806	\$5,191	\$93,486	43.8%
128										
129	Total Teacher Instruction/Support	<u>\$1,196,811</u>	<u>\$1,120,228</u>	<u>\$1,127,564</u>	<u>\$69,247</u>	<u>\$1,069,452</u>	<u>\$1,077,551</u>	<u>(\$8,099)</u>	<u>\$1,198,085</u>	12.0%
130										
131	Paraeducators Positions									
132	<u>Regular Education</u>									
133	Paraeducator Wages	\$49,299	\$41,066	\$54,116	(\$4,817)	\$54,872	\$41,458	\$13,414	\$29,980	-45.4%
134	Health Benefits	23,140	11,417	11,873	11,267	11,728	7,022	4,706	0	-100.0%
135	PR Taxes/Fringe/Insurance	6,361	5,477	6,677	(316)	7,610	5,996	1,614	4,273	-43.9%
136		<u>\$78,800</u>	<u>\$57,960</u>	<u>\$72,666</u>	<u>\$6,134</u>	<u>\$74,210</u>	<u>\$54,476</u>	<u>\$19,734</u>	<u>\$34,253</u>	-53.8%

Mettawee School District **FY24 Budget**

		<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>% Change</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>	<u>24 vs 23</u>
137	<u>Special Education</u>									
138	Paraeducator Wages	\$124,564	\$157,329	\$136,324	(\$11,760)	\$155,785	\$150,015	\$5,770	\$181,609	16.6%
139	Substitutes	6,000	6,000	9,935	(3,935)	6,000	6,000	0	6,000	0.0%
140	Health Benefits	58,453	88,480	66,238	(7,785)	81,096	72,425	8,671	79,967	-1.4%
141	PR Taxes/Fringe/Insurance	17,212	21,031	17,281	(69)	21,831	21,176	655	25,759	18.0%
142		<u>\$206,229</u>	<u>\$272,840</u>	<u>\$229,778</u>	<u>(\$23,549)</u>	<u>\$264,712</u>	<u>\$249,616</u>	<u>\$15,096</u>	<u>\$293,335</u>	10.8%
143										
144	Total K-6 Paraeducator Support	<u>\$285,029</u>	<u>\$330,800</u>	<u>\$302,444</u>	<u>(\$17,415)</u>	<u>\$338,922</u>	<u>\$304,092</u>	<u>\$34,830</u>	<u>\$327,588</u>	-3.3%
145										
146	<u>Other Instruction/Student Support</u>									
147	Summer School Wages	\$7,500	\$0	\$0	\$7,500	\$7,500	\$7,500	\$0	\$7,500	0.0%
148	Teacher Stipends	7,000	7,000	4,607	2,393	7,000	7,000	0	7,000	0.0%
149	Substitutes	18,000	14,000	17,444	556	18,000	18,000	0	18,000	0.0%
150	PR Taxes/Fringe/Insurance	2,799	1,748	510	2,289	2,700	3,032	(332)	2,700	0.0%
151	Services - Summer Programming	0	2,643	2,643	(2,643)	0	0	0	0	n/a
152	Instructional Services	1,400	1,194	3,013	(1,613)	1,400	3,838	(2,438)	2,500	78.6%
153	Sped Ineligible Fees SU & Internal	4,000	10,443	10,443	(6,443)	10,443	14,486	(4,043)	0	-100.0%
154	Tuition Admin Fee	5,000	5,070	5,070	(70)	5,070	2,595	2,475	1,730	-65.9%
155	Instructional Materials	20,750	20,750	17,653	3,097	20,750	20,750	0	22,000	6.0%
156	Instruction/Furniture	4,000	4,000	1,723	2,277	4,000	4,000	0	4,000	0.0%
157	Technology Equipment	<u>28,000</u>	<u>28,000</u>	<u>8,215</u>	<u>19,785</u>	<u>28,000</u>	<u>28,000</u>	<u>0</u>	<u>28,000</u>	0.0%
158		<u>\$98,449</u>	<u>\$94,848</u>	<u>\$71,321</u>	<u>\$27,128</u>	<u>\$104,863</u>	<u>\$109,201</u>	<u>(\$4,338)</u>	<u>\$93,430</u>	-10.9%
159	<u>School Nurse Program</u>									
160	Teacher Salaries	\$66,513	\$66,763	\$66,762	(\$249)	\$68,209	\$68,209	\$0	\$73,666	8.0%
161	Substitutes	500	500	0	500	500	500	0	500	0.0%
162	Health Benefits	24,056	23,486	25,680	(1,624)	24,789	25,023	(234)	28,432	14.7%
163	PR Taxes/Fringe/Insurance	6,934	7,042	6,461	473	7,208	7,082	126	7,565	5.0%
164	Supplies	<u>700</u>	<u>700</u>	<u>529</u>	<u>171</u>	<u>700</u>	<u>700</u>	<u>0</u>	<u>700</u>	0.0%
165		<u>\$98,703</u>	<u>\$98,491</u>	<u>\$99,432</u>	<u>(\$729)</u>	<u>\$101,406</u>	<u>\$101,514</u>	<u>(\$108)</u>	<u>\$110,863</u>	9.3%

**Mettawee School District
FY24 Budget**

		<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY22 Actual</u>	<u>Variance Fav/(Unfav)</u>	<u>FY23 Budget</u>	<u>FY23 Anticipated</u>	<u>Variance Fav/(Unfav)</u>	<u>FY24 Budget</u>	<u>% Change Budgets 24 vs 23</u>
166	<u>Library/Media Program</u>									
167	Teacher Salaries	\$69,128	\$67,231	\$64,655	\$4,473	\$68,824	\$68,824	\$0	\$74,330	8.0%
168	Substitutes	500	500	357	143	500	500	0	500	0.0%
169	Health Benefits	24,056	16,667	16,627	7,429	17,550	17,692	(142)	19,985	13.9%
170	PR Taxes/Fringe/Insurance	7,160	6,733	5,732	1,428	6,898	6,770	128	7,251	5.1%
171	Contracted Service Repairs	400	400	65	335	400	400	0	400	0.0%
172	Library Supplies	1,200	1,200	557	643	1,200	1,200	0	1,200	0.0%
173	Books & Periodicals	3,200	3,200	3,810	(610)	3,200	3,200	0	3,200	0.0%
174	Library Software/Subscriptions	<u>2,000</u>	<u>2,000</u>	<u>1,172</u>	<u>828</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>2,000</u>	0.0%
175		<u>\$107,644</u>	<u>\$97,931</u>	<u>\$92,975</u>	<u>\$14,669</u>	<u>\$100,572</u>	<u>\$100,586</u>	<u>(\$14)</u>	<u>\$108,866</u>	8.2%
176	<u>Instructional Staff Support</u>									
177	Support Stipends	\$1,500	\$3,000	\$3,000	(1,500)	\$1,500	\$0	\$1,500	\$1,500	0.0%
178	PR Taxes/Fringe/Insurance	123	247	246	(123)	123	0	123	123	0.0%
179	Prof Development/Tuition (Contracted)	20,500	20,500	10,530	9,970	20,500	20,500	0	20,500	0.0%
180	District Prof Dev/Inservice Supplies	3,000	3,600	3,281	(281)	3,600	3,600	0	3,600	0.0%
181		<u>\$25,123</u>	<u>\$27,347</u>	<u>\$17,057</u>	<u>\$8,066</u>	<u>\$25,723</u>	<u>\$24,100</u>	<u>\$1,623</u>	<u>\$25,723</u>	0.0%
182										
183	TOTAL K-6 INSTR/SUPPORT PROGRAM	<u>\$1,811,759</u>	<u>\$1,769,645</u>	<u>\$1,710,793</u>	<u>\$100,966</u>	<u>\$1,740,938</u>	<u>\$1,717,044</u>	<u>\$23,894</u>	<u>\$1,864,555</u>	7.1%
184										
185	EXTRACURRICULAR									
186	<u>After School Program</u>									
187	Salaries	\$31,519	\$29,295	\$28,156	\$3,363	\$44,392	\$17,455	\$26,937	\$17,500	-60.6%
188	Group Medical Insurance	10,876	9,234	6,523	4,353	17,659	0	17,659	0	-100.0%
189	PR Taxes/Fringe/Insurance	2,702	2,421	2,793	(91)	3,662	2,569	1,093	2,620	-28.5%
190	Positions/BRSU Based	0	0	0	0	0	26,194	(26,194)	27,027	n/a
191	Supplies/Services	<u>1,500</u>	<u>1,500</u>	<u>291</u>	<u>1,209</u>	<u>1,500</u>	<u>4,500</u>	<u>(3,000)</u>	<u>4,500</u>	200.0%
192		<u>\$46,597</u>	<u>\$42,450</u>	<u>\$37,763</u>	<u>\$8,834</u>	<u>\$67,213</u>	<u>\$50,718</u>	<u>\$16,495</u>	<u>\$51,647</u>	-23.2%

Mettawee School District FY24 Budget

		<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY22 Actual</u>	<u>Variance Fav/(Unfav)</u>	<u>FY23 Budget</u>	<u>FY23 Anticipated</u>	<u>Variance Fav/(Unfav)</u>	<u>FY24 Budget</u>	<u>% Change Budgets 24 vs 23</u>
193	<u>Enrichment</u>									
194	Extracurricular Salaries	\$6,200	\$6,200	\$114	\$6,086	\$6,200	\$6,200	\$0	\$6,200	0.0%
195	PR Taxes/Fringe/Insurance	510	510	14	496	510	510	0	510	0.0%
196	Field Trips	10,000	10,000	6,121	3,879	10,000	10,000	0	10,000	0.0%
197	Student Activities & Supplies	5,000	5,000	3,728	1,272	5,000	5,000	0	5,000	0.0%
198		<u>\$21,710</u>	<u>\$21,710</u>	<u>\$9,977</u>	<u>\$11,733</u>	<u>\$21,710</u>	<u>\$21,710</u>	<u>\$0</u>	<u>\$21,710</u>	0.0%
199	TOTAL EXTRACURRICULAR	\$68,307	\$64,160	\$47,740	\$20,567	\$88,923	\$72,428	\$16,495	\$73,357	-17.5%
200										
201	7-12 INSTRUCTIONAL/SUPPORT PROGRAM									
202	<u>Regular Education</u>									
203	Driver Education	\$8,000	\$8,000	\$5,600	\$2,400	\$8,000	\$8,000	\$0	\$8,000	0.0%
204	Services	5,000	15,578	16,184	(11,184)	16,000	20,406	(4,406)	0	-100.0%
205	Tuition	1,936,178	2,128,819	2,140,676	(204,498)	2,283,010	2,357,934	(74,924)	2,360,914	3.4%
206	Support Services	<u>500</u>	<u>0</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>0</u>	<u>500</u>	<u>0</u>	-100.0%
207		<u>\$1,949,678</u>	<u>2,152,397</u>	<u>2,162,460</u>	<u>(212,782)</u>	<u>2,307,510</u>	<u>2,386,340</u>	<u>(78,830)</u>	<u>2,368,914</u>	2.7%
208	<u>Special Education</u>									
209	District Para Support Fees	\$3,000	\$5,074	\$4,806	(\$1,806)	\$5,100	\$3,286	\$1,814	\$1,333	-73.9%
210	Para Service Fees/SU	<u>5,500</u>	<u>2,293</u>	<u>2,204</u>	<u>3,296</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
211		<u>\$8,500</u>	<u>\$7,367</u>	<u>\$7,010</u>	<u>\$1,490</u>	<u>\$5,100</u>	<u>\$3,286</u>	<u>\$1,814</u>	<u>\$1,333</u>	-73.9%
212										
213	TOTAL 7-12 PROGRAM	\$1,958,178	\$2,159,764	\$2,169,470	(\$211,292)	\$2,312,610	\$2,389,626	(\$77,016)	\$2,370,247	2.5%
214										
215	DISTRICT ADMINISTRATION									
216	Board Members	\$6,500	\$6,500	\$6,500	\$0	\$6,500	\$6,500	\$0	\$6,500	0.0%
217	Minute Taker	400	400	555	(155)	400	400	0	400	0.0%
218	Treasurer	1,200	1,200	1,200	0	1,200	1,200	0	1,200	0.0%
219	Clerk	500	500	500	0	500	500	0	500	0.0%
220	Social Security/Other	658	658	628	30	658	658	0	658	0.0%
221	Contracted Service/Supplies/PD	2,000	4,000	4,364	(2,364)	4,000	4,000	0	4,000	0.0%
222	Communications Support	7,040	7,040	7,040	0	7,040	7,040	0	7,040	0.0%
223	Audit Services	7,050	6,400	6,400	650	7,100	7,000	100	7,500	5.6%
224	Legal Services	2,000	2,000	0	2,000	2,000	2,000	0	2,000	0.0%

Mettawee School District FY24 Budget

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
225	Comprehensive Insurance	12,780	12,332	448	12,843	15,419	(2,576)	16,050
226	Advertising	2,000	899	1,101	2,000	2,000	0	2,000
227	Printing/Town Report/Vote	2,500	3,737	(1,237)	3,500	4,000	(500)	4,000
228	VSBA Membership	1,431	1,419	12	1,486	1,536	(50)	1,613
229	TOTAL DISTRICT ADMINISTRATION	\$46,059	\$45,574	\$485	\$49,227	\$52,253	(\$3,026)	\$53,461
230								
231	SCHOOL ADMINISTRATION							
232	Administrator							
233	Principal Salary	\$100,932	\$101,182	(\$250)	\$105,979	\$104,969	\$1,010	\$110,217
234	Health Benefits	24,056	23,486	570	24,789	24,533	256	27,867
235	PR Taxes/Fringe/Insurance	9,863	9,989	(126)	10,445	10,358	87	10,832
236		\$134,851	\$134,657	\$194	\$141,213	\$139,860	\$1,353	\$148,916
237	Administrative Staff							
238	Administrative Staff Wages	\$66,103	\$69,510	(\$3,407)	\$71,993	\$72,560	(\$567)	\$75,982
239	Health Benefits	20,407	23,666	(\$3,259)	20,734	20,829	(\$95)	22,959
240	PR Taxes/Fringe/Insurance	9,419	9,436	(\$17)	10,646	10,624	\$22	11,290
241		\$95,929	\$102,612	(\$6,683)	\$103,373	\$104,013	(\$640)	\$110,231
242								
243	Telephone	\$4,800	\$4,951	(\$151)	\$4,800	\$5,000	(\$200)	\$5,000
244	Postage	1,000	718	282	1,000	1,000	0	1,000
245	Copier Lease & Usage	10,200	7,204	2,996	10,200	8,000	2,200	4,000
246	Newsletter/Supplies	750	0	750	750	750	0	750
247	School Events	2,500	1,096	1,404	2,500	2,500	0	2,500
248	Office Supplies/Admin Services	5,000	2,914	2,086	5,000	5,000	0	5,000
249	TOTAL SCHOOL ADMINISTRATION	\$255,030	\$254,152	\$878	\$268,836	\$266,123	\$2,713	\$277,397
250								
251	FISCAL SERVICES							
252	Supplies/Postage, etc.	\$500	\$13	\$487	\$500	\$500	\$0	\$500
253	FISCAL SERVICES	\$500	\$13	\$487	\$500	\$500	\$0	\$500
254								

Mettawee School District
FY24 Budget

		<u>FY22</u> <u>Budget</u>	<u>FY22</u> <u>Anticipated</u>	<u>FY22</u> <u>Actual</u>	<u>Variance</u> <u>Fav/(Unfav)</u>	<u>FY23</u> <u>Budget</u>	<u>FY23</u> <u>Anticipated</u>	<u>Variance</u> <u>Fav/(Unfav)</u>	<u>FY24</u> <u>Budget</u>	<u>% Change</u> <u>Budgets</u> <u>24 vs 23</u>
255	PERSONNEL SERVICES									
256	Professional Development - Administration	\$5,000	\$5,000	\$1,665	\$3,335	\$5,000	\$5,000	\$0	\$5,000	0.0%
257	Professional Development - Operations	1,500	1,500	580	920	1,500	1,500	0	1,500	0.0%
258	Professional Development - Food Service	250	250	0	250	250	250	0	250	0.0%
259	Background Checks	100	500	853	(753)	500	500	0	500	0.0%
260	Health Benefit Administration	900	2,000	1,606	(706)	2,000	2,000	0	2,000	0.0%
261	Local Travel - Administration	400	400	0	400	400	400	0	400	0.0%
262	Local Travel - Food Service	250	0	0	250	0	0	0	0	n/a
263	TOTAL PERSONNEL SERVICES	\$8,400	\$9,650	\$4,704	\$3,696	\$9,650	\$9,650	\$0	\$9,650	0.0%
264										
265	SUPERVISORY UNION ASSESSMENTS									
266	<u>General Assessments</u>									
267	English Language Services	\$12,291	\$12,291	\$12,291	\$0	\$10,284	\$10,284	\$0	\$9,280	-9.8%
268	Curriculum & Instructional Support	77,254	77,254	77,254	0	69,399	69,399	0	84,195	21.3%
269	Technology Support	34,442	34,442	34,442	0	35,349	35,349	0	37,066	4.9%
270	Director of Operations	18,722	18,722	18,722	0	19,204	19,204	0	20,723	7.9%
271	Director of Food Services	16,129	16,129	16,129	0	11,113	11,113	0	11,775	6.0%
272	Accounting & Personnel Services	27,431	27,431	27,431	0	27,639	27,639	0	48,734	76.3%
273	Assessment	121,137	121,137	121,137	0	120,675	120,675	0	121,862	1.0%
274	Subtotal General Assessments	\$307,406	\$307,406	\$307,406	\$0	\$293,663	\$293,663	\$0	\$333,635	13.6%
275	Return of Surplus (General)	(20,576)	(20,576)	(20,576)	0	(17,029)	(17,029)	0	(26,800)	57.4%
276		<u>\$286,830</u>	<u>\$286,830</u>	<u>\$286,830</u>	<u>\$0</u>	<u>\$276,634</u>	<u>\$276,634</u>	<u>\$0</u>	<u>\$306,835</u>	<u>10.9%</u>
277	<u>Special Education Assessments</u>									
278	PK Site/Early Education Instruction/Support	\$77,251	\$77,251	\$77,251	\$0	\$7,140	\$7,140	\$0	\$7,900	10.6%
279	Instruction/Support Operating Grades	278,031	278,031	278,031	0	234,284	234,284	0	261,164	11.5%
280	Instruction/Support Non-Operating Grades	179,549	179,549	179,549	0	151,018	151,018	0	211,479	40.0%
281	Support/Administration/Transportation	74,903	74,903	74,903	0	51,229	51,229	0	72,513	41.5%
282	Subtotal Special Education Assessments	\$609,734	\$609,734	\$609,734	\$0	\$443,671	\$443,671	\$0	\$553,056	24.7%
283	Return of Surplus (Sped)	(78,385)	(78,385)	(78,385)	0	(39,250)	(39,250)	0	(31,675)	-19.3%
284		<u>\$531,349</u>	<u>\$531,349</u>	<u>\$531,349</u>	<u>\$0</u>	<u>\$404,421</u>	<u>\$404,421</u>	<u>\$0</u>	<u>\$521,381</u>	<u>28.9%</u>
285										
286	TOTAL ASSESSMENTS	\$818,179	\$818,179	\$818,179	\$0	\$681,055	\$681,055	\$0	\$828,216	21.6%

Mettawee School District
FY24 Budget

		<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>% Change</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>	<u>Budgets</u>
										<u>24 vs 23</u>
287										
288	OPERATIONS - FACILITIES & TRANSPORTATION									
289	<u>Facilities Wages & Benefits</u>									
290	Facility Staff Wages	\$80,765	\$84,616	\$83,249	(\$2,484)	\$89,124	\$90,676	(\$1,552)	\$94,623	6.2%
291	Health Benefits	49,252	48,812	51,340	(2,088)	50,166	50,401	(235)	55,673	11.0%
292	PR Taxes/Fringe/Insurance	13,789	14,909	13,943	(154)	15,377	17,896	(2,519)	18,941	23.2%
293		<u>\$143,806</u>	<u>\$148,337</u>	<u>\$148,532</u>	<u>(\$4,726)</u>	<u>\$154,667</u>	<u>158,973</u>	<u>(4,306)</u>	<u>169,237</u>	9.4%
294	<u>Facilities Operations/Repairs & Maintenance</u>									
295	General Operations/R&M	\$39,600	\$39,600	\$34,900	\$4,700	\$39,600	\$39,600	\$0	\$39,600	0.0%
296	Communication	1,750	1,750	1,750	0	1,750	1,750	0	1,750	0.0%
297	Custodial Supplies	9,100	9,100	8,690	410	9,100	9,100	0	9,100	0.0%
298	Electricity	26,500	28,000	25,170	1,330	28,000	28,000	0	28,000	0.0%
299	Fuel Oil	28,950	25,850	23,702	5,248	28,400	36,590	(8,190)	40,214	41.6%
300	Building Equipment/Improvements	6,000	6,000	9,333	(3,333)	6,000	6,000	0	6,000	0.0%
301	Grounds Services/Supplies	13,500	13,500	13,907	(407)	13,500	13,500	0	13,500	0.0%
302		<u>\$125,400</u>	<u>\$123,800</u>	<u>\$117,452</u>	<u>\$7,948</u>	<u>\$126,350</u>	<u>\$134,540</u>	<u>(\$8,190)</u>	<u>\$138,164</u>	9.4%
303	<u>Transportation Services</u>									
304	Contracted Transportation	\$277,550	\$276,916	\$288,852	(\$11,302)	\$288,654	\$305,440	(\$16,786)	\$323,087	11.9%
305	Equipment/Services & Supplies	<u>4,024</u>	<u>4,024</u>	<u>3,148</u>	<u>876</u>	<u>4,000</u>	<u>4,000</u>	<u>0</u>	<u>4,000</u>	0.0%
306		<u>\$281,574</u>	<u>\$280,940</u>	<u>\$292,000</u>	<u>(\$10,426)</u>	<u>\$292,654</u>	<u>\$309,440</u>	<u>(\$16,786)</u>	<u>\$327,087</u>	11.8%
307										
308	TOTAL OPERATIONS	<u>\$550,780</u>	<u>\$553,077</u>	<u>\$557,984</u>	<u>(\$7,204)</u>	<u>\$573,671</u>	<u>\$602,953</u>	<u>(\$29,282)</u>	<u>\$634,488</u>	10.6%
309										

**Mettawee School District
FY24 Budget**

		<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY22 Actual</u>	<u>Variance Fav/(Unfav)</u>	<u>FY23 Budget</u>	<u>FY23 Anticipated</u>	<u>Variance Fav/(Unfav)</u>	<u>FY24 Budget</u>	<u>% Change Budgets 24 vs 23</u>
310	SCHOOL MEALS PROGRAM									
311	<u>Federal Child Nutrition Program</u>									
312	<u>Staffing</u>									
313	Program Staff Wages	\$51,490	\$31,242	\$31,197	\$20,293	\$37,414	\$25,413	\$12,001	\$26,389	-29.5%
314	Health Benefits	10,780	16,826	17,336	(6,556)	22,735	11,012	11,723	12,147	-46.6%
315	PR Taxes/Fringe/Insurance	6,302	2,922	4,886	1,416	3,499	2,408	1,091	2,479	-29.2%
316	Positions/BRSU Based	<u>3,500</u>	<u>33,497</u>	<u>30,098</u>	<u>(26,598)</u>	<u>17,152</u>	<u>52,854</u>	<u>(35,702)</u>	<u>55,486</u>	223.5%
317		\$72,072	\$84,487	\$83,517	(\$11,445)	\$80,800	\$91,687	(\$10,887)	\$96,501	19.4%
318	Food	<u>11,128</u>	<u>18,313</u>	<u>30,961</u>	<u>(19,833)</u>	<u>0</u>	<u>24,387</u>	<u>(24,387)</u>	<u>1,825</u>	n/a
319		<u>\$83,200</u>	<u>\$102,800</u>	<u>\$114,478</u>	<u>(\$31,278)</u>	<u>\$80,800</u>	<u>\$116,074</u>	<u>(\$35,274)</u>	<u>\$98,326</u>	21.7%
320	<u>Locally Supported Program</u>									
321	Positions/BRSU Based	\$0	\$0	\$1,417	(\$1,417)	\$15,546	\$0	\$15,546	\$0	-100.0%
322	Repairs/Services	1,000	1,000	2,110	(1,110)	1,000	2,000	(1,000)	2,000	100.0%
323	Supplies	2,500	2,500	3,985	(1,485)	2,500	7,500	(5,000)	5,000	100.0%
324	Fuel	1,250	1,250	1,458	(208)	1,250	1,500	(250)	1,500	20.0%
325	Food	26,872	19,687	16,121	10,751	38,000	46,289	(8,289)	55,130	45.1%
326	Equipment	<u>5,000</u>	<u>5,000</u>	<u>2,699</u>	<u>2,301</u>	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>5,000</u>	0.0%
327		<u>\$36,622</u>	<u>\$29,437</u>	<u>\$27,790</u>	<u>\$8,833</u>	<u>\$63,296</u>	<u>\$62,289</u>	<u>\$1,007</u>	<u>\$68,630</u>	8.4%
328										
329	TOTAL SCHOOL MEALS PROGRAM	<u>\$119,822</u>	<u>\$132,237</u>	<u>\$142,268</u>	<u>(\$22,446)</u>	<u>\$144,096</u>	<u>\$178,363</u>	<u>(\$34,267)</u>	<u>\$166,956</u>	15.9%
330										
331	TOTAL BUDGET	<u>\$5,671,569</u>	<u>\$5,871,991</u>	<u>\$5,797,998</u>	<u>(\$126,429)</u>	<u>\$6,009,284</u>	<u>\$6,135,150</u>	<u>(\$125,866)</u>	<u>\$6,442,338</u>	7.2%
332	Warned Articles	<u>40,000</u>				<u>40,000</u>			<u>40,000</u>	0.0%
333	TOTAL EXPENDITURES	<u>\$5,711,569</u>				<u>\$6,049,284</u>			<u>\$6,482,338</u>	7.2%

**Mettawee School District
FY24 Budget**

SECONDARY TUITION

		FY23 Budgeted		FY23 Anticipated		FY24 Budgeted	
		Rate	Students	Tuition	Rate	Students	Tuition
1	TUITION - PUBLIC IN STATE						
2	Arlington			\$17,700	2.00	\$18,200	\$36,400
3	Poultney	\$17,500	11.00	\$192,500	9.22	\$18,000	180,000
4	Taconic & Green	\$17,300	6.00	103,800	9.00	\$18,500	148,000
5	Total		<u>17.00</u>	<u>\$296,300</u>	<u>20.22</u>	<u>20.00</u>	<u>\$364,400</u>
6							
7	TUITION - OUT OF STATE						
8	Granville	\$9,650	53.00	\$511,450	46.18	\$10,500	\$430,500
9	Millbrook	\$17,400	1.00	17,400	1.00	\$17,778	17,778
10	Salem	\$8,400	2.00	16,800	4.00	\$9,001	45,005
11	Total		<u>56.00</u>	<u>\$545,650</u>	<u>51.18</u>	<u>47.00</u>	<u>\$493,283</u>
12							
13	TUITION - PRIVATE IN STATE						
14	Burr & Burton	\$17,400	29.00	\$504,600	32.16	\$17,778	\$515,562
15	LiHigh	\$17,400	2.00	34,800	2.00	\$17,778	35,556
16	Long Trail	\$17,400	51.00	887,400	51.00	\$17,778	942,234
16	Maple Street			\$17,278	0.59	\$17,778	0
17	Total		<u>82.00</u>	<u>\$1,426,800</u>	<u>85.75</u>	<u>84.00</u>	<u>\$1,493,352</u>
18							
19	Total FTE		<u>155.00</u>		<u>157.15</u>	<u>151.00</u>	
20							
21	<u>Vocational Education</u>						
22	Southwest VT Tech	\$23,000	0.62	\$14,260	0.06	\$24,470	\$6,607
23	Stafford			\$18,748	0.50	\$19,248	\$3,272
23	Total Vocational			<u>\$14,260</u>			<u>\$9,879</u>
24							
25	Total Tuition			<u>\$2,283,010</u>			<u>\$2,360,914</u>

The student counts above are based on full-time equivalent students (FTE). The FTE is used when calculating the amount we will pay for each student as it equates to the amount of time the student is in enrolled for the year. Note that these figures will not be the same as the enrollment counts shown in other sections of this report as enrollment is a count of each student in attendance at a specific point in time.

<u>Summary</u>	<u>FTE</u>
FY23 Anticipated	157.15
Adj for Entered/Exited	1.08
Mettawee & LTS 6th Grade	16.00
12th Grade	(23.23)
FY24 Budget	<u>151.00</u>

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES
ONLY

District: Mettawee School District SU: Bennington - Rutland		U084 Rutland County		Property dollar equivalent yield	<--See bottom note	Homestead tax rate per \$15,479 of spending per equalized pupil
				15,479		1.00
				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)	\$5,870,038	\$5,671,569	\$6,009,284	\$6,442,338	1.
2.	<i>plus</i> Sum of separately warned articles passed at union district meeting	\$40,000	\$40,000	\$40,000	\$40,000	2.
3.	Adopted or warned union district budget plus articles	\$5,910,038	\$5,711,569	\$6,049,284	\$6,482,338	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	\$157,347	-	-		5.
6.	Total Union Expenditures	\$6,067,385	\$5,711,569	\$6,049,284	\$6,482,338	6.
7.	S.U. assessment (included in union budget) - informational data	\$918,823	\$818,179	\$681,055	\$828,216	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.)	\$772,700	\$582,093	\$525,639	\$308,571	9.
10.	Total offsetting union revenues	\$772,700	\$582,093	\$525,639	\$308,571	10.
11.	Education Spending	\$5,294,685	\$5,129,476	\$5,523,645	\$6,173,767	11.
12.	Mettawee School District equalized pupils	317.80	316.38	311.16	301.38	12.
13.	Education Spending per Equalized Pupil	\$16,660.43	\$16,213.02	\$17,751.78	\$20,484.99	13.
14.	<i>minus</i> Less net eligible construction costs (or P&I) per equalized pupil	-	-	-		14.
15.	<i>minus</i> Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$90.05	\$24.21	\$34.39	\$32.46	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)	-	\$6.94	\$3.15	\$9.30	21.
22.	<i>minus</i> Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-		22.
23.	Excess spending threshold	\$18,756.00	\$18,789.00	\$19,997.00	\$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	\$16,660	\$16,213	\$17,752	\$20,484.99	25.
26.	Union spending adjustment (minimum of 100%)	151.486%	143.263%	133.332%	132.341%	26.
		based on yield \$10,998	based on yield \$11,317	based on \$13,314	based on \$15,479	
27.	Anticipated equalized union homestead tax rate [\$20,484.99 ÷ (\$15,479 / \$1.00)]	\$1.4749	\$1.4126	\$1.3333	\$1.3234	27.
		based on \$1.00	based on \$1.00	based on \$1.00	based on \$1.00	
28.	Anticipated income cap percent from Mettawee School District [((\$20,484.99 ÷ \$17,600) x 2.00%)]	2.40%	2.32%	2.23%	2.33%	28.
		based on 2.00%	based on 2.00%	based on 2.00%	based on 2.00%	

- 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.

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.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

(continued)

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 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

Mettawee Community School

	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Resident	8	11	16	14	12	15	18	22	15	-	-	-	-	-	-	131
Non-Resident	0	0	0	1	0	0	0	0	2	-	-	-	-	-	-	3
Total	8	11	16	15	12	15	18	22	17	0	0	0	0	0	0	134

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Arlington Memorial	-	-	-	-	-	-	-	-	-	-	-	1	1	-	-	2
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	4	11	7	9	31
Dorset	-	-	-	-	-	-	-	-	-	-	3	-	-	-	-	3
Granville	-	-	-	-	-	-	-	-	-	1	11	8	5	15	6	46
LiHigh	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	2
Long Trail	-	-	-	-	-	-	-	-	-	11	13	5	13	2	7	51
Manchester Elem/Middle	-	-	-	-	-	-	-	-	-	4	1	-	-	-	-	5
Mettawee **	8	11	16	14	12	15	18	22	15	-	-	-	-	-	-	131
Millbrook	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Poultney	-	-	-	-	-	-	-	-	-	3	2	2	-	1	1	9
PreK Partners			-	-	-	-	-	-	-	-	-	-	-	-	-	0
Salem	-	-	-	-	-	-	-	-	-	2	-	-	1	1	-	4
Total	8	11	16	14	12	15	18	22	15	21	31	20	31	28	23	285

** only resident students

PK3 = 3 yr olds

PK4 = 4 yr olds

METTAWEE ENROLLMENT HISTORY

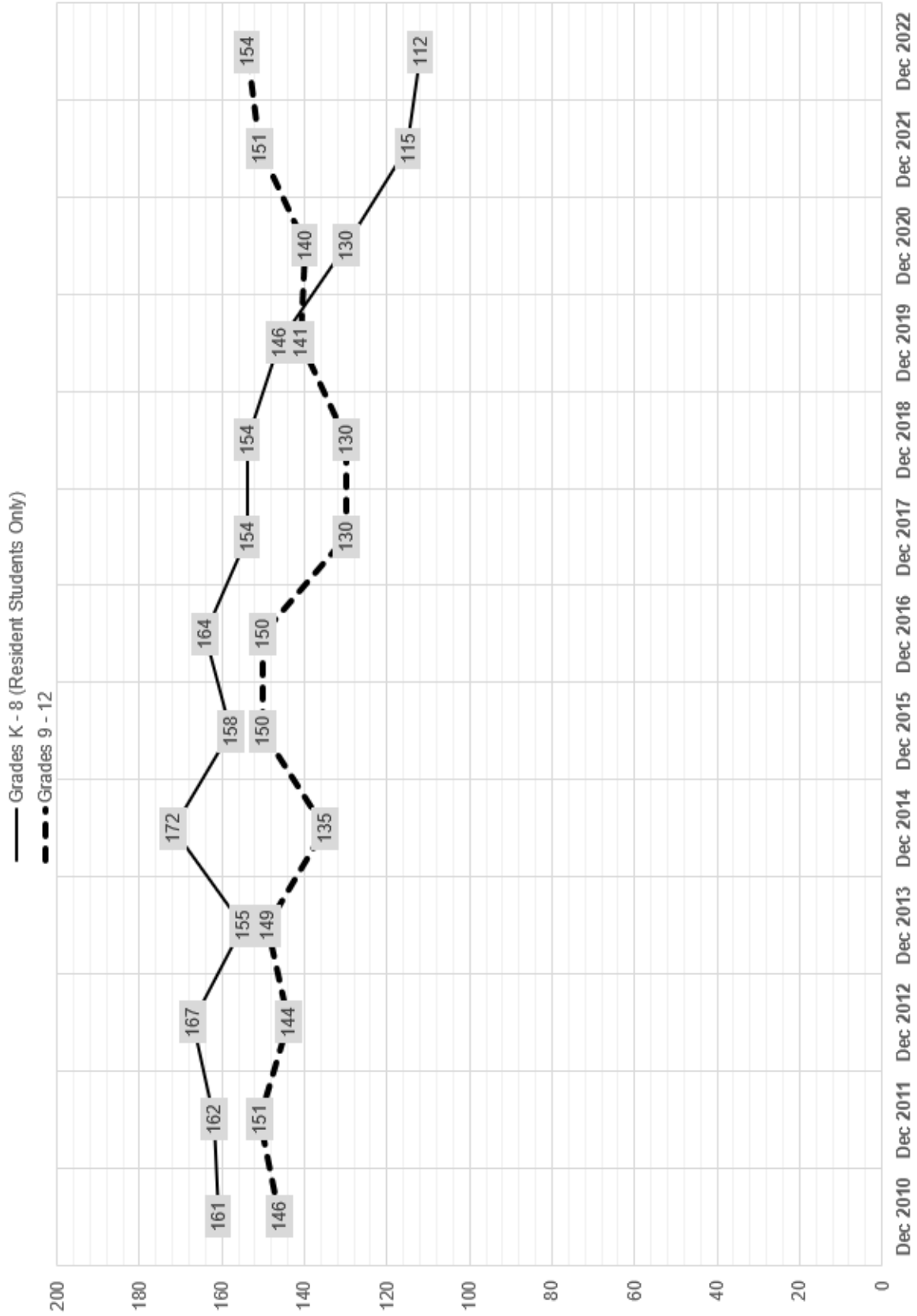
	Dec 2010	Dec 2011	Dec 2012	Dec 2013	Dec 2014	Dec 2015	Dec 2016	Dec 2017	Dec 2018	Dec 2019	Dec 2020	Dec 2021	Dec 2022
K	23	30	27	15	24	17	23	20	21	20	10	14	16
1	13	22	30	24	20	26	19	21	19	18	22	12	15
2	30	16	23	30	26	18	32	19	22	21	18	13	12
3	18	28	17	22	28	29	19	30	22	24	18	20	15
4	26	19	33	18	26	27	30	20	30	20	22	20	18
5	25	24	20	31	17	24	24	27	19	28	18	22	22
6	30	24	20	18	32	18	22	21	25	18	25	17	17
TOTAL K-6	165	163	170	158	173	159	169	158	158	149	133	118	115
<i>Less Non-residents</i>	4	1	3	3	1	1	5	4	4	3	3	3	3
TOTAL K-6	161	162	167	155	172	158	164	154	154	146	130	115	112
HOMESTUDY K-6										13	19	15	18

7	28	26	21	25	20	34	17	26	24	25	22	26	21
8	31	26	28	22	25	23	31	18	25	28	25	23	31
9	25	33	24	30	22	22	22	28	17	27	27	34	20
10	24	23	28	21	30	25	26	17	25	17	25	26	31
11	21	23	23	27	15	26	25	21	16	26	15	26	28
12	17	20	20	24	23	20	29	20	23	18	26	16	23
TOTAL 7-12	146	151	144	149	135	150	150	130	130	141	140	151	154
HOMESTUDY 7-12										3	5	6	3

<u>TOTAL K-12</u>	307	313	311	304	307	308	314	284	284	287	270	266	266
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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 68.

Mettawee Enrollment History



PRINCIPAL REPORT

January 2023

Brooke DeBonis

The Mettawee Community School (MCS) currently has 136 children enrolled in grades PreK-6. Approximately 22% of our students are eligible for special education services and 30.60% meet low income eligibility for free or reduced breakfast and lunch. We are fortunate to continue to have our Backpack Program which provides breakfast & lunch for students who are in need of food for the weekends. This food program is completely funded by donations from people in our local communities. The school was also given a donation that was able to provide winter coats and snow pants to students who needed winter gear for our recess and PE classes. MCS is grateful to all the people who donate to these essential programs.

We have 9.0 FTE classroom teachers, 1.6 FTE reading specialists, 1.0 FTE SLP services, and 3.0 FTE special education teachers to support our students. In addition, we offer physical education, guidance, health, art, music, and library/technology. We have dedicated teachers and staff members who are committed to doing all they can to ensure academic success for every one of our students. We are using data teams to discuss data, set goals, and support our students' learning. We continue to work diligently to create and maintain a learning environment where students are encouraged to be critical thinkers, collaborators, problem solvers, and excellent communicators.

Most importantly, we have teachers and staff members who have been dedicated to our school. The teachers and staff members go above and beyond to form positive relationships with our students and work hard to meet their needs. Kimberly Donaldson was recognized for receiving the University of Vermont Teacher of the Year Award. Kimberly has been working at Mettawee as a literacy specialist since 2005. She is very dedicated to her work as an educator, mentor, parent, and advocate for our students. Kimberly has led our Books and Beyond Program that encourages our students to be lifelong readers. Not only is she a strong literacy teacher, she is also our data manager at Mettawee. Kimberly also supports our EST team where she is able to think of ways to support our learners. In addition, Kimberly has been a leader by being a mentor to teachers in our SU. Kimberly was part of the math team and was an excellent communicator with bringing the information back to our teachers. She has a positive attitude, she is always eager to learn, she is devoted to helping her colleagues, and she cares deeply about our students.

The Bennington/Rutland Supervisory Union school leaders are taking a course through the University of Washington's Center for Educational Leadership. As part of our professional learning, we have been meeting with students in small groups to hear their stories about their experiences in school. We are also interviewing other stakeholders such as teachers, staff, parents, and community members to get their perspective on how we can enhance the educational experience for our students. We hosted the BRSU school leaders this school year where we were able to perform a culture walk in our building and we looked for ways we saw student agency, status and a sense of belonging. The leaders used a qualitative analysis protocol tool to collect the data on what they noticed during lunch, recess, and in the hallways. This information will help lead us through creating a positive vision for our student experience and learning at Mettawee.

The Mettawee Community School has exceptional teachers, staff members, and parents who are committed to supporting all the students, so they are reaching their full potential. It is my pleasure to serve the students, parents, and communities of the Mettawee Community School. Thank you for helping to secure a successful future for our students.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

1. *What does a supervisory union do?*

The supervisory union, or Office of the Superintendent, 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 supervisory union collects funds called assessments from local member districts to cover the supervisory union budgets. Assessments are calculated by subtracting any local (BRSU) revenues, such as interest earned and grants received, from the Board approved supervisory union 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 supervisory union 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 supervisory union enrollment as a whole, 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 54 and 62 of this report, respectively.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

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.

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.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

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 our supervisory union 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.

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, 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 supervisory union 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

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.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

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 pages 54 and 55 for assessment calculations.

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 pages 62-64 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 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 69 of this report 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 69). 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.

BRSU BUDGETS FREQUENTLY ASKED QUESTIONS

(continued)

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.

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>	<u>% Change</u>
	<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

	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>
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/EPST/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**

	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>
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
		Budget	Actual	Budget	Anticipated	Budget	24 vs 23
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	4,523	2,904	7,128	10,293	10,739	50.7%
91	Total Direct Services PK-8	\$160,543	\$71,726	\$223,247	\$256,723	\$273,771	22.6%
92							
93	Services Provided to Students in Grades Educated Within Schools in the Supervisory Union						
94							
95	Special Educators						
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	141,293	133,481	151,219	157,718	166,410	10.0%
101		\$1,866,222	\$1,760,576	\$1,959,910	\$1,922,471	\$2,101,079	7.2%
102	Other Instructional						
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	37,500	24,104	37,500	37,500	37,500	0.0%
107		\$907,696	\$1,128,994	\$943,137	\$1,023,372	\$323,998	(65.6%)
108	Speech & Language Pathologists						
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	53,817	54,101	54,683	54,025	54,189	(0.9%)
114		\$698,751	\$692,359	\$732,305	\$677,323	\$691,729	(5.5%)
115	Student Support						
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	20,200	20,813	26,000	22,165	14,165	(45.5%)
127		\$83,237	\$180,529	\$294,076	\$228,264	\$272,732	(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**

						% Change	
	FY22	FY22	FY23	FY23	FY24	Budgets	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>24 vs 23</u>	
170	Services Provided to Students in Grades Educated Outside of the Supervisory Union						
171	<u>Instruction</u>						
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	4,393,002	41.1%	
175	Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	0.0%	
176		<u>\$3,248,657</u>	<u>\$3,044,903</u>	<u>\$3,115,881</u>	<u>\$4,395,125</u>	41.1%	
177	<u>Student Support</u>						
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	<u>21,500</u>	<u>26,959</u>	<u>26,000</u>	<u>30,586</u>	<u>38,586</u>	48.4%
184		<u>\$230,160</u>	<u>\$268,668</u>	<u>\$172,537</u>	<u>\$296,510</u>	<u>\$307,429</u>	78.2%
185							
186	Total - Grades Served Outside SU	<u>\$3,478,817</u>	<u>\$3,313,571</u>	<u>\$3,288,418</u>	<u>\$4,089,450</u>	<u>\$4,702,554</u>	43.0%
187							
188	Student Support Services						
189	<u>Psychological</u>						
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	<u>3,700</u>	<u>1,973</u>	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>	0.0%
196		<u>\$245,833</u>	<u>\$238,158</u>	<u>\$255,549</u>	<u>\$261,235</u>	<u>\$273,394</u>	7.0%
197	<u>Occupational Therapy K-12</u>						
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	<u>3,000</u>	<u>455</u>	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>	(50.0%)
204		<u>\$308,853</u>	<u>\$260,728</u>	<u>\$281,934</u>	<u>\$287,569</u>	<u>\$306,086</u>	8.6%
205	<u>Physical Therapy K-12</u>						
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	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>	0.0%
210		<u>\$96,192</u>	<u>\$75,386</u>	<u>\$97,547</u>	<u>\$85,949</u>	<u>\$90,143</u>	(7.6%)
211							
212	Total Student Support Services	<u>\$650,878</u>	<u>\$574,272</u>	<u>\$635,030</u>	<u>\$634,753</u>	<u>\$669,623</u>	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

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	295.15	FY23 Tax Rate	301.38	(Average A + B with factors applied)	295.72
B	Dec 2021	289.23	FY23 Tax Rate	311.16	(Average B + C with factors applied)	304.14
C	Dec 2020	311.03	(1) FY22 Tax Rate	314.73	(Average C + D with factors applied)	314.73
D	Dec 2019	311.03	FY21 Tax Rate	317.80	(Average D + E with factors applied)	317.80
E	Dec 2018	323.03	FY20 Tax Rate	323.54	(Average E + F with factors applied)	318.53
F	Dec 2017	322.78	FY19 Tax Rate	335.27	(Average F + G with factors applied)	335.27
G	Dec 2016	356.95				

(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.

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

	General Fund	Equipment / Software Assigned	Curriculum Assigned	Special Education	Vehicle Assigned
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>

INFORMATIONAL MEETING MINUTES

February 23, 2022

Virtual Meeting via Zoom

Members Present: Julie Mach-Board Chair, Randy Lowe-Superintendent, Susan Wilborn, Brooke DeBonis-Principal, Anthony Garcia, Cori Rail, Cintia Morrissey, Deb Hawkins- District Clerk, Celeste Keel-Meeting Administrator, John Thrasher-Moderator

Others: Chuck Weeden, Susan, Judy, Martha Schoenemann, Bob Schoenemann, Staff (unknown), Harley Cudney, Robert Niles, Lisa

John Thrasher, Moderator Called the Meeting to Order at 7:00 PM.

Read Warning

Article 4 – No discussion

Article 5 – No discussion

Article 6 -

Julie Mach, Chair – Thanks to everyone for coming. Support and feedback appreciated. Slide show. Reduction of one teaching position and an increase of one para-educator. Over the last 8 years, k-6 enrollment has declined by 33%. k-6 Instructional budget reflects reduction.

Key Points- Pre-k increased by 304.5% due to a shift of costs.

\$6,009,284 is a 6% increase, 337,715 increase from fy22 voted budget of 4,671,569.

Decrease of local revenue due to projected changes in special education funding.

Budget changes- anticipated year end surplus of \$6,564.00 is applied to fy23 revenue budget. Transfer of 190K from tax stabilization reserve. Education spending is up \$394,169.

Budget increase of \$337,715

Local Revenue decrease of \$9,1498

Use of Reserves 190K

Act 46 incentives have ended. Common Level of Appraisal changing.

Discussed Projected Equalized Homestead Tax Rate

Education Spending/equalized pupil up 9.5%

Adjusted Homestead Equalized Tax Rate .051%

Common Level of Appraisal – snapshot of how real estate is selling. CLA dropped significantly in both towns which prompted the use of the tax stabilization fund.

Projected Actual Tax Rates for Pawlet & Rupert – 8.7% Rupert, Pawlet 16.9% increase

As board members we recognize and appreciate that our work can impact people financially. We do what we can do in years like this. There is a statewide income sensitivity level to this. Most residents are eligible to receive property tax credits. Most people who are eligible for this program will have the cap so they will not be significantly impacted.

We are blessed to have the land from Merck which allows the kids to be outside for learning and be socially distanced from each other. Mettawee participated in the name a state plow truck event.

No questions regarding Article 6

Article 7 – no discussion

Article 8 – Scott McChesney Pawlet is running for re-election

Jena Beecher write in Rupert

John Thrasher-Moderator

Debra Hawkins-District Clerk

Judy Zinn-Treasurer

Julie took a moment to acknowledge and appreciate Michael Krauss for his many years of service to the board and community.

Martha Schoenemann – Page 34 regarding 3 non-resident students.

Before Mettawee became Mettawee prior to the separate boards there was a policy allowing tuitioning children of non-resident staff. Some of those students are grandfathered in but there is a timeline to end that.

Bob S. - How many students from each town?

Julie Mach – We have worked really hard to portray ourselves as the Mettawee community and try not to differentiate between Pawlet and Rupert. We are one community.

Randi Lowe- Thank you to Mettawee school staff. They have worked so hard over the past year and put their heart and soul into everything they do. Students are doing very well this year due to the efforts of the staff. Walking into a classroom at Mettawee is walking into a buzz of learning. It is so impressive to see how unified the board is. Thank you to everyone for hard work.

John Thrasher – Echoes Randi's sentiments with regard to how hard it is and has been and what a great job has been done.

John finished reading the warning.

Meeting adjourned 7:29

Respectfully submitted by,
Debra Hawkins-District Clerk

Bennington-Rutland Supervisory Union

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