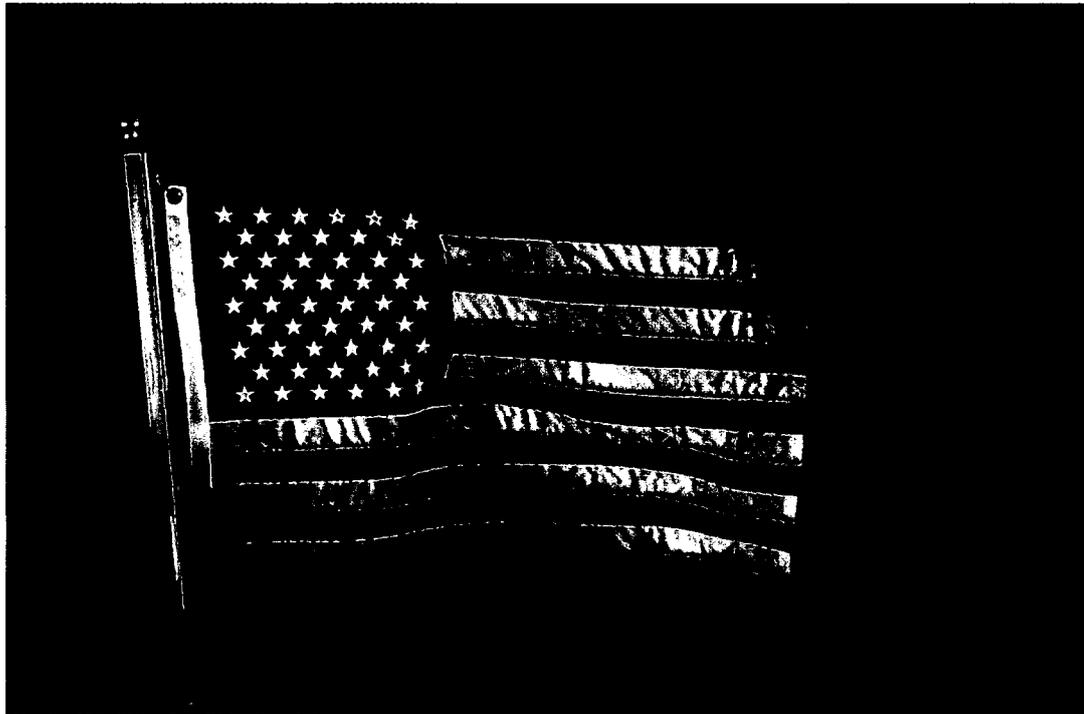


**TOWN OF
NORTON, VERMONT**

2003

Annual

Town and School Report



**Thank you to our troops serving our Country at home
and abroad. We are proud of you. You are in our
thoughts and prayers. Your efforts and sacrifices are
appreciated.**

May God bless and keep you safe.

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TOWN OFFICERS

Term expires
in March

| | | |
|---|--------------------|------|
| Moderator | Mark Liéneau | 2004 |
| Town Clerk | Cynthia A. Lemay | 2006 |
| Town Treasurer | Cynthia A. Lemay | 2006 |
| Selectboard | Leonard Lemay | 2004 |
| | John Daniels | 2005 |
| | Mark Lienau | 2006 |
| Listers | Hans Klunder | 2004 |
| | Patricia Hadlock | 2005 |
| | Betsy Fontaine | 2006 |
| Auditors | Louise Couture | 2004 |
| | * Kyla Thibault | 2005 |
| | ** Andre Gagnon | |
| | * Gina Vigneault | 2006 |
| | ** Joanne Roy | |
| School Board | * Delight Thibault | 2004 |
| | ** Mark Lienau | |
| | Julie Charest | 2005 |
| | Kyla Thibault | 2006 |
| 1st Constable | Gerald Devost | 2004 |
| 2nd Constable | Roland Vigneault | 2004 |
| Fire Chief | Selectboard | 2004 |
| Town Agent to Prosecute and Defend suits | Selectboard | 2004 |
| Grand Juror | Gerald Devost | 2004 |
| Town Agent to sell Real Estate | Selectboard | 2004 |
| Service Officer | Norma Fletcher | 2004 |
| Tax Collector | * Steve Thibault | 2004 |
| | ** Gina Vigneault | |
| Road Commissioner | Selectboard | 2004 |
| Emergency Management Officer | Steve Thibault | 2004 |
| Justices of the Peace | Andre Gagnon | |
| | Franklin Henry | |
| | Frances Lienau | |
| | Evelyn Brassor | |
| Town Health Officer | Patricia Hadlock | |
| | Tel: 822-5571 | |
| Notary Public | Cynthia A. Lemay | |
| | Tel: 822-5504 | |
| State Fire Warden | Roland Vigneault | |
| | Tel: 822-5205 | |
| Zoning Board | Leonard Lemay | |
| | Tel: 822-5504 | |

* resigned

** appointed

GENERAL INFORMATION

Town Clerk

Cynthia A. Lemay
Telephone: 822-9935

Office Hours

By appointment only: (802) 822-9935
May also be contacted via E-mail: norton@tax.state.vt.us or directly at home.

Scheduled Meetings

Selectboard: 1st and 3rd Monday of each month at the Town Clerk's Office.

School Board: As announced. Scheduled meetings are posted at the Norton Village School.

Zoning Board: Second Thursday of the month during the summer months. As necessary during the winter months.

Planning Board: Scheduled meetings as announced.

Auditor's Report

We have examined the reports of the Town Officers. The reports are correct as entered in the Town Report. We would like to thank the Town Officers for all their time and effort.

Respectfully,

Louise Couture
Andre Gagnon
Joanne Roy

Town of Norton Auditors

TOWN MEETING WARNING
MARCH 2, 2004

- ARTICLE 1: To pledge allegiance to the flag.
- ARTICLE 2: To elect a moderator.
- ARTICLE 3: To hear the reports of the town officers for the past year, and to take action thereon.
- ARTICLE 4: To adjourn to Norton School District meeting.
- ARTICLE 5: To elect a Select Board Member for a term of three years to replace Leonard Lemay; whose term expires.
- ARTICLE 6: To elect an Auditor to a term of three years to replace Louise Couture, whose term expires.
- ARTICLE 7: To elect an Auditor to a term of one year to replace Andre Gagnon, who replaced Kyla Thibault, who resigned.
- ARTICLE 8: To elect an Auditor to a term of two years to replace Joanne Roy, who replaced Gina Vigneault, who resigned.
- ARTICLE 9: To elect a Lister to a term of three years to replace Hans Klunder, whose term expires.
- ARTICLE 10: To see if the Town will elect a Road Commissioner.
- ARTICLE 11: To elect a First Constable to a term of one year to replace Gerald Devost, whose term expires.
- ARTICLE 12: To elect a Second Constable to a term of one year to replace Roland Vigneault, whose term expires.
- ARTICLE 13: To elect an Agent to Prosecute and Defend suits in which the town is interested to a term of one year to replace the Select Board, whose term expires
- ARTICLE 14: To elect an Agent to Sell Real Estate belonging to the town to a term of one year to replace the Select Board, whose term expires.
- ARTICLE 15: To elect a Grand Juror to a term of one year to replace Gerald Devost, whose term expires.
- ARTICLE 16: To elect a Tax Collector to collect delinquent taxes to replace Gina Vigneault, who replaced Stan Grittner, who replaced Steve Thibault, who resigned.
- ARTICLE 17: To elect a Service Officer to a term of one year to replace Norma Fletcher, whose term expires.
- ARTICLE 18: To elect an Emergency Management Officer to a term of one year, to replace Steve Thibault who replaced Joe Ferri, who declined.
- ARTICLE 19: To vote if the taxpayers will pay their taxes to the Town Treasurer until October 1, 2004, when they become delinquent.

**TOWN MEETING WARNING
MARCH 2, 2004**

ARTICLE 20: To vote if the town will adopt the following budgets:

General Fund: \$110,937.00
Highway Fund: \$ 21,475.00
Total Budgets: \$132,412.00

ARTICLE 21: To transact any other business proper to be brought before said meeting.

ARTICLE 22: To adjourn.

Dated at Norton, Vermont this 26th day of January 2004

Mark Lienau
John Daniels
Leonard Lemay
Select Board of Norton

NORTON SCHOOL DISTRICT WARNING

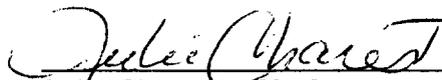
To the inhabitants of the Town of Norton, Vermont who are legal voters of said Town School District, you are hereby notified and warned to meet at the Norton Village School on Tuesday, March 2nd, 2004 at 7:00 P.M., to act on the following business:

- ARTICLE 1. To choose a Moderator for the ensuing year.
- ARTICLE 2. To elect School District Officers, as required by law.
- ARTICLE 3. Shall the town pay tuition, in accordance with Vermont Law, to public/private and/or independent schools for the education of their pupils.
- ARTICLE 4. Shall the voters of the Norton School District appropriate \$253,805 necessary to pay tuition and other school costs, in accordance with Vermont Law for the education of their pupils for the year beginning July 1, 2004.
- ARTICLE 5. Shall the voters of the Norton School District vote to exempt the District from the requirement of 16 V.S.A. § 1264 that it operate a school breakfast and school lunch program for the 2004-2005 school year.
- ARTICLE 6. Shall the electorate authorize the Board of School Directors to make available the School District's facilities and equipment for public purpose to such individuals or organizations for such use as the Board deems in the best interest of the District.
- ARTICLE 7. To transact any other business that may legally come before this meeting.

Given unto our hands this 20th day of January, 2004.

SCHOOL DIRECTORS
OF
NORTON


Kyla Thibault - Chairperson


Julie Charest - Clerk


Mark Lienau - Secretary

Cynthia Lemay - Town Clerk

TOWN OF NORTON, VT

Selectboard

PO Box 49

Norton, VT 05907

2003 was an exhausting year for the selectboard. Aside from the question of the town office, there were at least three disputes about town highways or rights-of-way, two road washouts (The Gaudette Road and Church Hill), and moving out of our town office of the last 100 years.

This year the warning and the budget reflect some changes from the old way of doing things. The school board decided to hold the school meeting as a separate meeting, as is done in most towns. This will require the school district to elect its own moderator (Town and School moderator can be the same person), and to open and close the school meeting as a separate event. The selectboard wrote the warning in such a way as to allow us to start the meeting as usual with the Pledge of Allegiance, electing the moderator, and hearing from town officers and others such as Representative Johnson. We will then adjourn to the school meeting, and when that business has finished we will reconvene town meeting to finish town business.

The budget itself does contain a big ticket item in the form of \$50,000 for a town office. The selectboard has gathered information and looked at several options for this, and we believe that building a small building to house the records and provide a place for meeting of selectboard, listers and auditors, to name a few is the least expensive and most efficient alternative.

We hired an architect to investigate the possibility of using the school basement for the town office. His report detailed the costs of renovating and improving the basement to meet the needs of a town office. His estimate came to \$71,850, far more than the \$50,000 we are asking for.

The current set up, with all the records and the meeting place being a small trailer is costly and cramped. The trailer rental costs nearly \$200.00 per month, and the two inch thick walls do not insulate well. Since September the trailer has cost \$1800.00 to heat, even though the thermostat has been kept to a minimum at all times. The selectboard sees no alternative but to bite the bullet and build.

Our proposal is to build a small building on land belonging to the town, or on donated land, and have it separate from the school so that if the school ever closes, the empty building can be sold, rather than having to heat and maintain it for the relatively small space that is needed, and a once a year meeting.

In closing, the selectboard would like to ask voters to become more involved in the coming years. This year we had mid-year vacancies on the school board, tax collector, auditors, Emergency Management Officer, among others. These positions were all filled, but not one was filled by the first person asked, and all positions took several weeks to fill. The selectboard thanks all of those who have given their time this year, and in past years. Special thanks go out to Andre Gagnon and Joanne Roy who stepped in at the last minute as auditors to help Louise Couture review the books and prepare the town report. Please contact a selectboard member if you are interested in any positions.

The selectboard looks forward to the challenges of 2004, and hopes the town will make progress into the new century.

**TOWN OF NORTON
GENERAL FUND
2003 EXPENSES & 2004 PROPOSED BUDGET**

| | <u>2003 Budget</u> | <u>2003 Actual</u> <u>Expenditures</u> | <u>2004 Proposed</u> <u>Budget</u> |
|--------------------------------|--------------------|---|---------------------------------------|
| TOWN ADMINISTRATION | | | |
| Town Clerk | \$7,000.00 | \$3,900.00 | \$7,000.00 |
| FICA Town Portion | \$0.00 | \$537.72 | \$720.00 |
| Town Treasurer | \$3,000.00 | \$2,728.09 | \$3,000.00 |
| Select Board | \$360.00 | \$460.00 | \$600.00 |
| Listers | \$1,500.00 | \$1,200.60 | \$1,500.00 |
| Auditors | \$200.00 | \$0.00 | \$200.00 |
| Health Officer | \$50.00 | \$50.00 | \$50.00 |
| Total Administration | \$12,110.00 | \$8,876.41 | \$13,070.00 |
| GENERAL GOVERNMENT | | | |
| Insurance | \$1,386.00 | \$1,386.00 | \$2,033.00 |
| Planning Commission | \$50.00 | \$0.00 | \$50.00 |
| Zoning Board | \$150.00 | \$0.00 | \$150.00 |
| Emergency Management | \$50.00 | \$0.00 | \$50.00 |
| Voted Contributions | \$3,650.00 | \$3,326.00 | \$3,450.00 |
| Town Reports | \$300.00 | \$436.53 | \$500.00 |
| Elections | \$0.00 | \$0.00 | \$500.00 |
| County Tax | \$6,468.41 | \$6,468.41 | \$6,500.00 |
| Police Protection | \$150.00 | \$0.00 | \$150.00 |
| VLCT Dues | \$393.00 | \$393.00 | \$408.00 |
| Town Officers Conferences | \$150.00 | \$180.00 | \$200.00 |
| VT Coalition of Municipalities | \$100.00 | \$100.00 | \$100.00 |
| Street Lights | \$2,600.00 | \$2,212.34 | \$2,500.00 |
| Telephone | \$800.00 | \$720.27 | \$800.00 |
| Postage | \$250.00 | \$359.02 | \$400.00 |
| Office Supplies/Repairs | \$500.00 | \$1,092.88 | \$500.00 |
| Vault/Safe | 0 | \$5,802.33 | \$0.00 |
| Tax Refunds | \$0.00 | \$0.00 | \$0.00 |
| Legal Notices & Fees | \$250.00 | \$235.10 | \$250.00 |
| Lister's Expenses | \$100.00 | \$82.18 | \$100.00 |
| Reappraisal Fund | \$0.00 | \$0.00 | |
| Leased Land Rents | \$0.00 | \$0.00 | \$5.00 |
| Property Mapping | \$0.00 | \$40.00 | \$1,000.00 |
| Dog Licenses | \$60.00 | \$62.38 | \$60.00 |
| New Building | \$0.00 | \$0.00 | \$50,000.00 |
| Town Office Rental/Utilities | \$5,000.00 | \$3,575.60 | \$5,000.00 |
| 911 Expenses-Street Signs | \$200.00 | \$0.00 | \$200.00 |
| Tax Collectors fee | \$0.00 | \$460.23 | \$0.00 |
| Gifts | | \$161.50 | |
| Share Suit UTG | | \$172.37 | |
| Refund/Overpay on taxes | | \$459.91 | |
| Hwy 941 | | \$119.22 | |
| Total Gen. Government | \$22,607.41 | \$27,845.27 | \$74,906.00 |

SAVINGS & CD'S 2003

FIRE PROTECTION

| | | | |
|--------------------|------------|------------|------------|
| Outside Assistance | \$2,275.00 | \$2,275.00 | \$3,275.00 |
|--------------------|------------|------------|------------|

WASTE MANAGEMENT

| | | | |
|---------------------------|------------|------------|------------|
| Container Rental | \$1,200.00 | \$1,150.02 | \$1,200.00 |
| Rubbish Removal | \$5,000.00 | \$7,623.79 | \$8,000.00 |
| Tipping Fees | \$4,000.00 | \$3,788.24 | \$4,000.00 |
| Dump Closure Escrow | \$50.00 | \$50.00 | \$50.00 |
| Recycling Supplies | \$0.00 | \$210.43 | 0 |
| Recycling Labor | \$1,500.00 | \$2,550.76 | \$2,500.00 |
| Household Hazardous Waste | \$150.00 | \$0.00 | \$150.00 |
| Bulky Items Removal | \$500.00 | \$0.00 | \$500.00 |
| Recycling Coos Co. | \$800.00 | \$153.60 | \$800.00 |
| FICA Town Portion | \$220.00 | \$185.57 | \$220.00 |
| Coos County Dues | \$896.00 | \$994.00 | \$2,086.00 |
| Electricity | \$180.00 | \$156.77 | \$180.00 |

| | | | |
|-------------------------------|--------------------|--------------------|--------------------|
| Total Waste Management | \$14,496.00 | \$16,863.18 | \$19,686.00 |
|-------------------------------|--------------------|--------------------|--------------------|

| | | | |
|--------------------|--------------------|--------------------|---------------------|
| GRAND TOTAL | \$51,488.41 | \$55,859.86 | \$110,937.00 |
|--------------------|--------------------|--------------------|---------------------|

| | |
|-----------------------|--------------------|
| Highway Allocation | \$17,961.73 |
| School Allocation | \$166,133.17 |
| State of VT Treasurer | <u>\$68,559.47</u> |

| | |
|----------------------------|---------------------|
| TOTAL 2003 EXPENSES | \$308,514.23 |
|----------------------------|---------------------|

SAVINGS & CD'S 2003

DUMP CLOSURE SAVINGS

| | |
|-------------------------|-----------------|
| Balance 1/01/03 | \$431.41 |
| Deposit | \$50.00 |
| Interest | <u>\$2.72</u> |
| Balance 12/31/03 | \$484.13 |

REAPPRAISAL FUND

| | |
|---------------|------------|
| CD #448971370 | \$4,375.80 |
| Interest | \$95.33 |
| CD #449619170 | \$4,341.33 |
| Interest | \$195.27 |
| CD #449630270 | \$2,036.32 |
| Interest | \$96.92 |
| CD #449770870 | \$1,981.00 |
| Interest | \$21.17 |

| | |
|---------------------|--------------------|
| 2003 Balance | \$13,142.14 |
|---------------------|--------------------|

**TOWN OF NORTON-HIGHWAY FUND
2003 EXPENSES & 2004 BUDGET**

| | Proposed 2003 Budget | Actual 2003 Expenses | Proposed 2004 Budget |
|--------------------|-------------------------|-------------------------|-------------------------|
| Employee Wages | \$1,500.00 | \$1,046.66 | \$1,500.00 |
| FICA | \$175.00 | \$122.08 | \$175.00 |
| Gasoline | \$500.00 | \$501.38 | \$500.00 |
| Equipment Repair | \$800.00 | \$1,876.83 | \$4,000.00 |
| Equipment Rental | \$500.00 | \$500.00 | \$500.00 |
| Summer Maintenance | \$10,000.00 | \$12,560.70 | \$12,000.00 |
| Mowing | \$300.00 | \$200.00 | \$500.00 |
| Grading | \$600.00 | \$120.00 | \$600.00 |
| Paving | \$0.00 | \$0.00 | \$0.00 |
| Winter Sand & Salt | \$2,500.00 | \$550.53 | \$1,500.00 |
| Misc | \$200.00 | \$0.00 | \$200.00 |
| Total | \$17,075.00 | \$17,478.18 | \$21,475.00 |

STATEMENT OF RECEIPTS AND EXPENSES

| | |
|------------------------------|--------------------|
| Cash Balance 1/1/03 | \$15,970.87 |
| Receipts | |
| Allocation of Taxes | \$17,961.73 |
| VT Agency of Transportation | \$2,363.12 |
| Bank Interest | \$80.55 |
| Overweight Permits | \$30.00 |
| Total Receipts | \$20,435.40 |
| Expenses | |
| Orders Paid | \$17,478.18 |
| Total Expenses | \$17,478.18 |
| Cash Balance 12/31/03 | \$18,928.09 |

HIGHWAY EMERGENCY FUND CD

| | |
|---------------------------------|-------------------|
| Beginning Balance 1/1/03 | \$4,206.21 |
| Interest | <u>\$189.19</u> |
| Ending Balance 12/31/03 | \$4,395.40 |

Submitted by:
Cynthia A Lemay
Town of Norton Treasurer

TREASURER'S REPORT/GENERAL FUND 2003

TOWN OF NORTON
TREASURER'S REPORT
GENERAL FUND 2003
STATEMENT OF RECEIPTS AND DISBURSEMENTS

Cash Balance \$90,569.62
January 01, 2003

RECEIPTS

| | |
|---------------------------|---------------------|
| Property Taxes 2003 | \$282,144.27 |
| Railroad Tax | \$749.91 |
| Liquor Licenses | \$200.00 |
| Dog Licenses | \$77.00 |
| Photocopies | \$88.00 |
| Building Permits | \$320.00 |
| Transportation Permit | \$10.00 |
| Delinquent Taxes | \$11,456.09 |
| Delinquent Tax Interest | \$371.73 |
| Current Use Hold Harmless | \$3,497.00 |
| Bank Interest | \$125.72 |
| Rent | \$480.00 |
| Pilot Program | \$6,214.28 |
| Collector's Fee | \$460.23 |
| TOTAL RECEIPTS | \$306,194.23 |

TOTAL FUNDS **\$396,763.85**

EXPENSES

| | |
|----------------------------|---------------------|
| Orders Paid | \$308,514.23 |
| Ending Cash Balance | \$88,249.62 |
| December 31, 2003 | |

TAX COLLECTOR'S REPORT 2003

Uncollected 1999 Taxes

Warner, S & J \$ 59.00

2000 Delinquent Taxes Collected \$ 30.47

Uncollected 2000 Delinquent Taxes

Caffery, T & Silver \$ 192.78

Warner, S & J \$ 119.00

Total \$ 311.78

2001 Delinquent Taxes Collected \$ 275.63

Uncollected 201 Delinquent Taxes

Caffery, T & Silver \$ 223.56

Debinski, James & Joan \$ 224.94

Potz, Walter & Joanne \$ 332.58

Sage, Bernard \$ 229.08

Scientific Games Inc \$ 1.56

Warner, Scott & Joan \$ 138.00

Total \$ 1,149.72

2002 Delinquent Taxes Collected \$ 3,047.45

Uncollected 2002 Delinquent Taxes

Caffery, T & Silver \$ 207.36

Champagne, L & Wood \$ 302.95

Deloitte & Touche LLP \$ 6.00

Dembinski, James & Joan \$ 208.64

Gilpatric, Jed & Virginia \$ 677.12

* \$ 0.64

Potz, Walter & Joanne \$ 308.48

Primestar by Direct TV \$ 6.00

Sage, Bernard \$ 212.48

Scientific Games Inc \$ 1.80

Strickler, Ulrich \$ 3,307.40

Warner, Scott & Joan \$ 128.00

Total \$ 5,366.87

2003 Delinquent Taxes Collected \$ 4,953.74

Uncollected 2003 Delinquent Taxes

Berrelli, John & Darlene \$ 1,269.39

Caffery, T & Silver \$ 212.22

Champagne, L & Wood \$ 844.95

Dembinski, James & Joan \$ 213.53

Gilpatric, Jed & Virginia \$ 721.81

Jette, Linda \$ 167.68

Lasman, Gary & Cindy \$ 134.93

* \$ 541.03

| | | |
|-------------------------|----|-----------------|
| Parenteau, Leo (Estate) | \$ | 188.64 |
| Potz, Walter & Joanne | \$ | 315.71 |
| Sage, Bernard | \$ | 217.46 |
| Strickler, Ulrich | \$ | 2,525.35 |
| Wamer, Scott & Joan | \$ | 131.00 |
| Total | \$ | 7,483.70 |

* Paid after December 31, 2003
Gina Vigneault, Delinquent Tax Collector

Lister's Report 2003

We thank all the property owners of the Town of Norton for their cooperation in our assessing the values of their property.

Taxpayers should feel free to contact us and appeal before our board on grievance day, to inform us of any changes in their property, which we have overlooked, or to question the appraisals of their property.

We are being asked by the State Department of Taxes to enter several changes in the Grand List. For information under ACT 68, such as Homestead Values, Non-Residential Tax Bills, out buildings, etc., Betsy Fontaine will be working with the Tax Department to make the changes in the system.

The errors on the Tax Maps have been corrected. The Transfers of Property, since the initial maps were completed, have been recorded on the maps. The mapping firm feels the transfers of our Town could be done every three years, judging from the yearly numbers we have.

Respectfully Submitted,

Patricia Hadlock
Betsy Fontaine
Hans Klunder

Board of Listers

VITAL STATISTICS Registered in the Town of Norton, Vermont 2003

Births

Luke Emil Thibault, born September 3, 2003 to Stephane and Kyla Thibault of Norton, Vermont.

NORTON SCHOOL STAFF

Mrs. Lydia Johnson.....Head Teacher, Grades Preschool-6th

Mrs. Gina Vigneault.....Custodian

NORTON SCHOOL ENROLLMENT

| Grade | P | K | 1 | 2 | 3 | 4 | 5 | 6 |
|-----------------|----------|----------|----------|----------|----------|----------|----------|----------|
| Students | 1 | 0 | 0 | 1 | 2 | 0 | 2 | 1 |

2003 SCHOOL LUNCH APPLIANCE FUND/MILK PROGRAM

08/11/03 Account closed, \$1881.12 transferred to Town of Norton Checking Account

NORTON-AVERILL MEMORIAL SCHOLARSHIP FUND

| | |
|---------------------------------|------------------|
| January 1, 2003 CD @ 2.45% | \$4,106.80 |
| @ variable | |
| Interest earned in 2003 | <u>\$ 77.50</u> |
| Total: | \$4184.30 |
| Regular Savings January 1, 2003 | \$ 358.57 |
| Interest earned in 2003 | <u>\$ 1.93</u> |
| Total: | \$ 360.50 |
| Contributions: | \$ 25.00 |
| Less Award: | <u>\$ 100.00</u> |
| Balance: | \$ 285.50 |

2003 Contributions in Memory of: Rita Devost

Award 2003: Diana Vigneault

**TOWN OF NORTON
TREASURER'S REPORT
SCHOOL FUND, FISCAL YEAR ENDED JUNE 30, 2003
STATEMENT OF RECEIPTS AND EXPENSES**

Beginning Balance 7/01/02 \$ 42,166.26

RECEIPTS:

| | |
|---|--------------|
| Allocation of Taxes | \$133,359.00 |
| State Aid | 53,083.00 |
| Bank Interest | 320.55 |
| Insurance | 10,000.00 |
| Capital Construction Grant | 10,243.56 |
| Fence Repair | 350.00 |
| Voided Checks | 166.67 |
| Closed Savings #457018918 | 7,850.00 |
| Closed School Lunch Savings #402423026 | 4,035.29 |
| Internet Refund | <u>3.50</u> |

TOTAL RECEIPTS **\$219,411.57**

TOTAL FUNDS **\$261,577.83**

EXPENSES;

| | |
|-------------|------------------|
| Orders Paid | \$187,884.70 |
| Payroll | <u>73,273.11</u> |

TOTAL EXPENSES **\$261,157.81**

Ending Balance 6/31/03 420.02

Norton School Board Report

This has been an exciting and challenging year for the School Board. It is always difficult to make decisions that remain in the best interest of our students and their education.

We are pleased that Ms. Lydia Johnson accepted the position as Norton Village School Teacher after Ms. Elsadek decided to move from the area. Ms. Johnson came to us from the Canaan Schools with the skills and qualifications to continue to educate in our unique "one room school house" setting.

Not knowing the type or qualification of applicants we would have for the position made it easier to decide in the best interest of the students to tuition 7-12th grades to the Canaan Schools versus only tuition the 9-12th as in previous years.

We are presenting a budget that after research and much consideration we believe places the least amount of tax burden on the community for this coming year. There have been changes in funding and requirements for schools in Vermont and we expect as always that many more changes will come in the future. This will require further consideration on the part of the school board and community as to the future of our school in years to come.

The Board would like to thank Ms. Johnson for the wonderful support of our school and for her special skills that benefit each of our K- 6th students, and to thank the townspeople who continue to support our Norton Village School and have allowed us to provide the best educational program possible for all of our students.

Respectfully submitted,

Kyla Thibault (Chairperson)

Julie Charest (Clerk)

Mark Lienau (Secretary)

Norton School Board

TOWN OF NORTON SCHOOL FUND
STATEMENT OF EXPENDITURES
FISCAL YEAR ENDED JUNE 20, 2003

| | Amount Budgeted | | Actual Amount | | (Over)/Under |
|----------------------------|---------------------|-----------|------------------|-----------|--------------------|
| Instructional | | | | | |
| Teacher's Salary | \$ 34,670.00 | \$ | 59,610.00 | \$ | (24,940.00) |
| Head Teacher | \$ 600.00 | \$ | - | \$ | 600.00 |
| Instructional Aide | \$ 4,856.00 | \$ | 4,967.97 | \$ | (111.97) |
| Substitutes | \$ 180.00 | \$ | - | \$ | 180.00 |
| Group Insurance | \$ 7,734.00 | \$ | 12,313.72 | \$ | (4,579.72) |
| Payroll Taxes | \$ 3,083.00 | \$ | 4,940.19 | \$ | (1,857.19) |
| Workmen's Compensation | \$ 163.00 | \$ | 348.28 | \$ | (185.28) |
| Unemployment | \$ 233.00 | \$ | 434.63 | \$ | (201.63) |
| Equipment Maintenance | \$ 550.00 | \$ | - | \$ | 550.00 |
| Supplies | \$ 1,792.00 | \$ | 1,025.01 | \$ | 766.99 |
| Textbooks | \$ 1,200.00 | \$ | 1,700.84 | \$ | (500.84) |
| Library Materials | \$ 1,020.00 | \$ | 235.10 | \$ | 784.90 |
| Equipment Replacement | \$ 82.00 | \$ | - | \$ | 82.00 |
| New Equipment | \$ - | \$ | - | \$ | - |
| Curriculum Development | \$ 950.00 | \$ | - | \$ | 950.00 |
| Student Travel | \$ 3,475.00 | \$ | 2,700.00 | \$ | 775.00 |
| Course/Tuition | \$ 600.00 | \$ | - | \$ | 600.00 |
| Library & Guidance | \$ 1,750.00 | \$ | 1,750.00 | \$ | - |
| Miscellaneous | \$ - | \$ | 222.08 | \$ | (222.08) |
| Total Instructional | \$ 62,938.00 | \$ | 90,247.82 | \$ | (27,309.82) |
| Health Service | | | | | |
| Contracted | \$ 500.00 | \$ | 500.00 | \$ | - |
| School Board | | | | | |
| Salaries | \$ 600.00 | \$ | - | \$ | 600.00 |
| Payroll Taxes/Insurance | \$ 52.00 | \$ | - | \$ | 52.00 |
| Printing & Publishing | \$ 50.00 | \$ | 41.20 | \$ | 8.80 |
| Board Expenses | \$ 200.00 | \$ | - | \$ | 200.00 |
| Legal Expenses | \$ 100.00 | \$ | - | \$ | 100.00 |
| Audit | \$ 2,500.00 | \$ | - | \$ | 2,500.00 |
| Advertising | \$ 120.00 | \$ | 132.34 | \$ | (12.34) |
| Supplies | \$ 75.00 | \$ | 44.40 | \$ | 30.60 |
| Travel | \$ - | \$ | - | \$ | - |
| Dues and Fees | \$ 450.00 | \$ | 525.00 | \$ | (75.00) |
| Misc.-(Basement Clean up) | \$ - | \$ | 24,958.54 | \$ | (24,958.54) |
| Total School Board | \$ 4,147.00 | \$ | 25,701.48 | \$ | (21,554.48) |
| ENSU | | | | | |
| Assessment | \$ 12,044.00 | \$ | 12,044.00 | \$ | - |
| Insurance | \$ 886.00 | \$ | 787.00 | \$ | 99.00 |
| Total ENSU | \$ 12,930.00 | \$ | 12,831.00 | \$ | 99.00 |

| | | | | | | |
|---------------------------------------|----|-------------------|----|-------------------|----|--------------------|
| Special Education | | | | | | |
| Mainstream | \$ | 11,899.00 | \$ | 11,899.00 | \$ | - |
| Intensive Services | \$ | 3,000.00 | \$ | 3,000.00 | \$ | - |
| Early Essential Education | \$ | 952.00 | \$ | 954.00 | \$ | (2.00) |
| Total Special Education | \$ | 15,851.00 | \$ | 15,853.00 | \$ | (2.00) |
| Plant Operations-Building | | | | | | |
| Custodial Salary | \$ | 2,860.00 | \$ | 2,730.00 | \$ | 130.00 |
| Salary-Part-Time | \$ | - | \$ | - | \$ | - |
| Payroll Taxes | \$ | 219.00 | \$ | 208.95 | \$ | 10.05 |
| Workmen's Compensation | \$ | 154.00 | \$ | 14.72 | \$ | 139.28 |
| Unemployment | \$ | 58.00 | \$ | 18.37 | \$ | 39.63 |
| Telephone | \$ | 1,540.00 | \$ | 1,960.05 | \$ | (420.05) |
| Building Maintenance/Repair | \$ | 5,000.00 | \$ | 13,173.20 | \$ | (8,173.20) |
| Property/Liability Insurance | \$ | 1,196.00 | \$ | 1,453.00 | \$ | (257.00) |
| Custodial Supplies | \$ | 500.00 | \$ | 312.03 | \$ | 187.97 |
| Electricity | \$ | 800.00 | \$ | 602.14 | \$ | 197.86 |
| Heat | \$ | 1,900.00 | \$ | 1,965.43 | \$ | (65.43) |
| Equipment Replacement | \$ | - | \$ | 693.42 | \$ | (693.42) |
| Miscellaneous | \$ | - | \$ | 212.50 | \$ | (212.50) |
| Total Plant Operation-Building | \$ | 14,227.00 | \$ | 23,343.81 | \$ | (9,116.81) |
| Plant Operations-Equipment | | | | | | |
| Maintenance | \$ | 200.00 | \$ | - | \$ | 200.00 |
| Plant Operations-Grounds | | | | | | |
| Maintenance | \$ | 600.00 | \$ | 7,464.70 | \$ | (6,864.70) |
| Transportation | | | | | | |
| Bus Service | \$ | 26,766.00 | \$ | 26,766.00 | \$ | - |
| Tuition | | | | | | |
| In State Tuition | \$ | 75,150.00 | \$ | 58,450.00 | \$ | 16,700.00 |
| Grand Total | \$ | 213,309.00 | \$ | 261,157.81 | \$ | (47,848.81) |

TOWN OF NORTON, VERMONT

SCHOOL BUDGET - JULY 1, 2004 to JUNE 30, 2005

| INSTRUCTIONAL | Budget 2003-2004 | Ant.Exp. 2003-2004 | Proposed 2004-2005 | Increase (Decrease) |
|----------------------------|---------------------|-----------------------|-----------------------|------------------------|
| Teacher Salaries | \$35,635 | \$38,445 | \$28,239 | (7,396) |
| Head Teacher | 600 | 600 | 600 | 0 |
| Instructional Aide | 5,245 | 0 | 0 | (5,245) |
| Substitutes | 180 | 180 | 180 | 0 |
| Group Insurance | 12,136 | 13,748 | 13,545 | 1,409 |
| FICA | 3,187 | 3,001 | 2,220 | (967) |
| Workmen's Compensation | 160 | 286 | 286 | 126 |
| Unemployment Insurance | 229 | 155 | 94 | (135) |
| Equipment Repairs | 550 | 100 | 400 | (150) |
| Supplies | 1,792 | 150 | 1,500 | (292) |
| Textbooks | 3,000 | 1,400 | 2,000 | (1,000) |
| Library Materials | 1,020 | 420 | 750 | (270) |
| Equipment Replacement | 82 | 82 | 100 | 18 |
| New Equipment | 200 | 100 | 100 | (100) |
| Curriculum Development | 950 | 0 | 450 | (500) |
| Student Field Trip | 3,475 | 3,000 | 3,475 | 0 |
| Course/Tuition Reimbur. | 600 | 0 | 600 | 0 |
| Library/Guidance | 1,750 | 1,750 | 1,750 | 0 |
| Total Instructional | \$70,791 | \$63,417 | \$56,289 | (\$14,502) |
| HEALTH SERVICE | | | | |
| Contracted | \$500 | \$500 | \$500 | 0 |
| SCHOOL BOARD | | | | |
| Salaries | \$600 | \$600 | \$600 | 0 |
| Payroll Taxes/Insurance | 52 | 52 | 52 | 0 |
| Printing and Publishing | 50 | 50 | 50 | 0 |
| Board Expenses | 200 | 200 | 200 | 0 |
| Legal Expenses | 100 | 100 | 100 | 0 |
| Audit | 0 | 0 | 0 | 0 |
| Advertising | 120 | 120 | 120 | 0 |
| Supplies | 150 | 150 | 150 | 0 |
| Travel | 0 | 0 | 0 | 0 |
| Dues and Fees | 525 | 525 | 525 | 0 |
| Total School Board | \$1,797 | \$1,797 | \$1,797 | 0 |

| | Budget 2003-2004 | Ant.Exp. 2003-2004 | Proposed 2004-2005 | Increase (Decrease) |
|-------------------------------------|---------------------|-----------------------|-----------------------|------------------------|
| ESSEX NORTH SUPV. UNION | | | | |
| Assessment | \$12,044 | \$12,044 | \$5,000 | (7,044) |
| Insurance | 886 | 886 | 930 | 44 |
| Total ENSU | \$12,930 | \$12,930 | \$5,930 | (7,000) |
| SPECIAL EDUCATION | | | | |
| Annual Assessment (mainstream svcs) | \$14,141 | \$14,141 | \$7,500 | (6,641) |
| Contracted Services | 0 | 0 | 6,726 | 6,726 |
| Intensive Expenditures | 3,000 | 3,000 | 0 | |
| Early Essential Education | 599 | 601 | 631 | 32 |
| Total Special Education | \$17,740 | \$17,742 | \$14,857 | (2,883) |
| PLANT OPERATIONS - BUILDINGS | | | | |
| Salary | \$2,860 | \$2,860 | \$2,860 | 0 |
| Salary - Part-time | 0 | 0 | 0 | 0 |
| FICA | 219 | 219 | 219 | 0 |
| Workmen's Compensation | 144 | 310 | 310 | 166 |
| Unemployment Compensation | 55 | 33 | 33 | (22) |
| Telephone/Internet | 1,950 | 1,950 | 1,950 | 0 |
| Building Maintenance | 3,000 | 1,000 | 2,000 | (1,000) |
| Property/Liability Ins. | 1,600 | 1,750 | 1,750 | 150 |
| Custodial Supplies | 500 | 250 | 500 | 0 |
| Equipment Replacement | 0 | 0 | 0 | 0 |
| Electricity | 800 | 600 | 600 | (200) |
| Heat | 1,900 | 1,800 | 1,800 | (100) |
| Total Plant Oper.-Bldgs | \$13,028 | \$10,772 | \$12,022 | (1,006) |
| PLANT OPERATIONS - EQUIPMENT | | | | |
| Maintenance | \$200 | \$200 | \$200 | 0 |
| PLANT OPERATIONS - GROUNDS | | | | |
| Maintenance | \$600 | \$600 | \$600 | 0 |
| TRANSPORTATION | | | | |
| Bus Service | \$28,332 | \$28,332 | \$29,610 | 1,278 |
| TUITION | | | | |
| In-State Tuition | \$58,450 | \$129,071 | \$132,000 | 73,550 |
| GRAND TOTAL | \$204,368 | \$265,361 | \$253,805 | 49,437 |

NORTON SCHOOL DISTRICT

**ANNUAL REPORT
OF THE
SCHOOL DIRECTORS
2003**

**NORTON SCHOOL DISTRICT
ESTIMATE OF RECEIPTS**

| Revenue Source | | 2003-04 Budget | 2003-04 Revised | 2004-05 Estimated Receipts | Increase (Decrease) |
|----------------|--|-------------------|--------------------|----------------------------------|------------------------|
| 1110 | Local Share Property Tax | 15,438 | 11,506 | 76,084 | 60,646 |
| 1990 | Miscellaneous Income | 0 | 1,063 | 0 | |
| 3109 | General State Support Grant from Town | 0 | 139,033 | 0 | |
| 3110 | General State Support Grant from State | 139,749 | 0 | 162,248 | 22,499 |
| 3111 | General State Support for Learning Readiness | 0 | 4,648 | 0 | |
| 3130 | Construction Aid | 0 | 0 | 0 | |
| 3145 | Small Schools Grant | 40,000 | 40,000 | 40,000 | 0 |
| 3150 | Transportation Reimbursement | 11,857 | 12,418 | 12,580 | 723 |
| 3152 | Transportation Reimbursement-Extraordinary | 0 | 1,403 | 0 | 0 |
| 3201 | Special Education - Mainstream | 8,485 | 8,485 | 8,536 | 51 |
| 3202 | Special Education - Intensive | 1,500 | 0 | 0 | (1,500) |
| 3204 | EEE Grant | 599 | 601 | 631 | 32 |
| 9000 | Prior Year Surplus/Deficit | (13,260) | (70) | (46,274) | (33,014) |
| Total | | \$ 204,368 | \$ 219,087 | \$ 253,805 | 49,437 |

Three Prior Years Comparisons

District: **Norton**
 County: **Essex**

LEA: **144**
 S.U.: **Essex North**

Expenditures

| | FY2002 | FY2003 | FY2004 | FY2005 |
|---|----------------|----------------|----------------|----------------|
| Budget (local budget approved in prior years) | 212,436 | 213,309 | 204,368 | 253,805 |
| 82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005 | not applicable | not applicable | not applicable | - |
| S.U. assessment (included in local budget) | 14,148 | 12,930 | 12,930 | 5,930 |
| Deficit (if included in budget) | | | (13,260) | (46,274) |
| + Block grant paid by State to tech center in prior years | | | | not applicable |
| + 1. Separately warned article passed at town meeting | | | | - |
| + 2. Separately warned article passed at town meeting | | | | - |
| + 3. Separately warned article passed at town meeting | | | | - |
| - Act 144 Expenditures, (excluded from "Education Spending") | | | | - |
| Act 68 local adopted budget | 212,436 | 213,309 | 204,368 | 253,805 |
| + Union school or joint school district assessment | | | | - |
| + Deficit if not included in budget or revenues | | | | - |
| + Special programs expenditures (if not included in local budget) | | | | - |
| Gross Act 68 Budget | 212,436 | 213,309 | 204,368 | 253,805 |
| Act 144 expenditures (if any - excluded from "Education Spending") | | | | - |

Revenues

| | | | | |
|---|---------------|---------------|---------------|---------------|
| + Local revenues (categorical grants, donations, tuitions, surplus, etc., including Act 144 revenues) | 68,075 | 80,950 | 49,181 | 15,473 |
| + Capital debt aid | | | | - |
| + Special program revenues (if not included in local budget) | | | | - |
| - Deficit if not included in budget or expenditures | | | | - |
| - Act 144 revenues | 68,075 | 80,950 | 49,181 | 15,473 |
| Total revenues | 68,075 | 80,950 | 49,181 | 15,473 |
| - Fund raising (if any) | | | | - |
| Adjusted local revenues | 68,075 | 80,950 | 49,181 | 15,473 |

Education Spending (Act 68 definition)

| | | | | |
|---|--------------|--------------|--------------|--------------|
| Education Spending | 144,361 | 132,359 | 155,187 | 238,332 |
| Equalized Pupils | 23.18 | 23.78 | 24.73 | 23.86 |
| Education Spending per Equalized Pupil | 6,228 | 5,566 | 6,275 | 9,989 |

Excess Spending per Equalized Pupil (if any)

Per pupil figure used for calculating District Adjustment

District spending adjustment (minimum of 100%)
 (\$9,989 / \$6,800)

Anticipated homestead tax rate, equalized
 (146.897% x \$1.10)

Household Income Percentage for income sensitivity
 (146.897% x 2.0%)

| | | | | |
|--|----------------|----------------|----------------|----------------|
| | not applicable | not applicable | not applicable | not applicable |
| | not applicable | not applicable | not applicable | not applicable |
| | not applicable | not applicable | not applicable | 146.897% |
| | not applicable | not applicable | not applicable | \$1.616 |
| | not applicable | not applicable | not applicable | 2.94% |

ESSEX NORTH SUPERVISORY UNION
BLOOMFIELD, BRUNSWICK, CANAAN,
LEMINGTON, NORTON

ANNUAL REPORT
OF THE
SCHOOL DIRECTORS
2003

ESSEX NORTH SUPERVISORY UNION STAFF

| | | |
|---------------------|-------------|---|
| Wayne T. Murray | B.S., M.Ed. | Superintendent |
| Janis L. Riley | | Business Administrator |
| Renée Marchesseault | A.S. | Administrative Assistant |
| Terry Hurlbert | B.A., M.Ed. | Special Services Coordinator |
| Linda Curtis | B.S., M.Ed. | Preschool Teacher |
| Susan Foy | B.S. | Language Development |
| Kay Harding | B.S. | District Equity Coordinator |
| Lydia Johnson | B.S. | Special Education Teacher |
| Frances Lienau | B.S., M.Ed. | Special Education Teacher |
| Chris Placy | | SAP Counselor |
| | | |
| Sue Chappell | | Title 1 Para-Educator/HS Tutor |
| Adrian Dias-Mattina | B.S. | Special Education Para-Educator |
| Pamela Jordan | | Early Education Initiative Para-Educator |
| Stephanie Kirkham | B.S., M.Ed. | One on One/Special Education |
| Monique Ouimette | | Title 1 / Special Education Para-Educator |
| Patricia Pariseau | | Special Education Para-Educator |
| Susan Rice | | One on One/Special Education |
| Ellen Sipe | B.A. | Title 1 Para-Educator |
| Jan Thibeault | | Special Education Para-Educator |

SPECIAL EDUCATION SERVICES

Special Services consist of Speech/Language, Remedial Reading/Math, Consulting Teacher, Resource Room, Tutorial and Preschool Services for students from the Essex North Supervisory Union. These services are providing more than 150 basic skills programs to special needs students.

AUDIT REPORT AND REVIEW

The Essex North Supervisory Union engages in an independent audit completed by a public accountant every year. This review of our financial statements has taken place for fiscal year 2003. The complete report, including notes to financial statements, is available for review at the Office of the Superintendent of Schools.

**ESSEX NORTH SUPERVISORY UNION
2004-2005 BUDGET**

EXPENDITURE STATEMENT

| | | Budget | Ant. Exp. | Budget | Increase |
|---------------|---------------------|-------------------|-------------------|-------------------|---------------|
| | | 2003-04 | 2003-04 | 2004-05 | (Decrease) |
| 105 | Superintendent | \$ 75,168 | \$ 75,168 | \$ 67,000 | \$ (8,168) |
| 106 | Treasurer | 948 | 948 | 986 | 38 |
| 108 | Business Adm. | 36,894 | 36,894 | 38,370 | 1,476 |
| 110 | Clerical | 23,088 | 23,900 | 25,376 | 2,288 |
| 210 | Group Insurance | 26,103 | 39,606 | 44,416 | 18,313 |
| 220 | FICA | 4,661 | 10,474 | 10,077 | 5,416 |
| 250 | Payroll Insurances | 900 | 700 | 592 | (308) |
| 360 | Legal Svc | 1,000 | 1,000 | 1,000 | 0 |
| 370 | Audit Svc | 3,800 | 4,500 | 4,600 | 800 |
| 431 | Equipment Maint. | 900 | 900 | 900 | 0 |
| 520 | Prof/OLT Liab. Ins. | 4,430 | 4,430 | 4,650 | 220 |
| 530 | Telephone | 1,400 | 1,400 | 1,400 | 0 |
| 535 | Postage | 1,200 | 1,200 | 1,200 | 0 |
| 580 | Travel Expenses | 4,600 | 4,600 | 4,600 | 0 |
| 610 | General Supplies | 1,530 | 1,530 | 1,530 | 0 |
| 624 | Heat | 800 | 800 | 800 | 0 |
| 810 | Dues & Fees | 3,100 | 3,125 | 3,125 | 0 |
| TOTALS | | \$ 190,522 | \$ 211,175 | \$ 210,622 | 20,100 |

REVENUE STATEMENT

| | FY-2004 | FY-2005 | Insurance | Total |
|-----------------------|-------------------|-------------------|-----------------|-------------------|
| | Assessment | Assessment | Expense | Assessment |
| | & Fees | & Fees | | & Fees |
| Bloomfield | \$ 3,886 | \$ 3,000 | \$ 930 | \$ 3,930 |
| Brunswick | 1,886 | 1,000 | 930 | 1,930 |
| Canaan | 107,511 | 137,922 | 930 | 138,852 |
| Lemington | 1,886 | 1,000 | 930 | 1,930 |
| Norton | 12,930 | 5,000 | 930 | 5,930 |
| Admin. Fees | 13,000 | 16,500 | | 16,500 |
| Misc. Income | 10,000 | 5,100 | | 5,100 |
| Clerical Assessment | 27,000 | 27,500 | | 27,500 |
| Prior Year Carry-over | 12,423 | 13,600 | | 13,600 |
| TOTALS | \$ 190,522 | \$ 210,622 | \$ 4,650 | \$ 215,272 |

**ESSEX NORTH SUPERVISORY UNION
SPECIAL EDUCATION
2004-2005 BUDGET**

EXPENDITURE STATEMENT

| Mainstream Services | 2003-04 | | 2004-05 | |
|----------------------------|----------------|---------------|----------------|------------------------|
| | | Budget | | Proposed Budget |
| Coordinator | \$ | 53,990 | \$ | 56,150 |
| Teacher Salary | | 17,953 | | 22,014 |
| Para-Educators | | 78,828 | | 59,499 |
| FICA | | 11,534 | | 10,532 |
| Payroll Insurance | | 2,597 | | 621 |
| Group Insurance | | 24,416 | | 23,629 |
| Travel | | 3,000 | | 3,000 |
| Supplies | | 4,000 | | 4,000 |
| Contracted Services | | 76,153 | | 108,700 |
| Assessment | | 4,000 | | 4,000 |
| Equipment Maintenance | | 500 | | 500 |
| Telephone | | 1,500 | | 1,500 |
| Instructional Support Svc | | 3,000 | | 3,000 |
| Student Transportation | | 9,700 | | 15,325 |
| Tuition Reimbursement | | 1,500 | | 1,500 |
| Total | \$ | 292,671 | \$ | 313,970 |

REVENUE STATEMENT

| Local Assessment | 2003-04 | | Estimated 2004-05 | |
|-------------------------|----------------|---------|------------------------------|---------|
| | | | | |
| Bloomfield | \$ | 7,500 | \$ | 7,500 |
| Brunswick | | 7,500 | | 7,500 |
| Canaan | | 253,030 | | 283,970 |
| Lemington | | 7,500 | | 7,500 |
| Norton | | 17,141 | | 7,500 |
| Total | \$ | 292,671 | \$ | 313,970 |

**ESSEX NORTH SUPERVISORY UNION
LEARNING CENTER
2004-05
EXPENDITURE STATEMENT**

| Resource Room | 2003-04 | | 2004-05 | |
|-------------------------------|---------|---------|---------|-----------------|
| | | Budget | | Proposed Budget |
| Teacher Salary | \$ | 68,031 | \$ | 70,752 |
| Substitute | | 400 | | 0 |
| Para-Educators | | 19,956 | | 19,959 |
| FICA | | 6,730 | | 6,940 |
| Payroll Insurance | | 1,040 | | 427 |
| Group Insurance | | 31,141 | | 28,020 |
| Professional / Technical Svcs | | 22,700 | | 17,000 |
| Contracted Services | | 22,400 | | 6,000 |
| Travel | | 200 | | 500 |
| Supplies | | 4,000 | | 4,000 |
| Equipment Maintenance | | 500 | | 500 |
| Tuition Reimbursement | | 500 | | 500 |
| Total | \$ | 177,598 | \$ | 154,598 |

REVENUE STATEMENT

| | 2003-04 | | Estimated 2004-05 | |
|-------------------------|---------|---------|----------------------|---------|
| | | | | |
| Special Ed. Tuition | \$ | 6,000 | \$ | 20,188 |
| Local Share (Canaan) | | 85,799 | | 67,205 |
| State Reimb. (estimate) | | 85,799 | | 67,205 |
| Total | \$ | 177,598 | \$ | 154,598 |

**EARLY EDUCATION INITIATIVE GRANT
2004-05
EXPENDITURE STATEMENT**

| | 2003-04 | | 2004-05 | |
|-------------------|---------|----------------|---------|-----------------|
| | | Revised Budget | | Proposed Budget |
| Para-Educator | \$ | 18,447 | \$ | 19,334 |
| FICA | | 1,500 | | 1,479 |
| Payroll Insurance | | 256 | | 125 |
| Group Insurance | | 2,922 | | 3,861 |
| Fiscal Services | | 1,375 | | 1,470 |
| Staff Travel | | 3,000 | | 2,131 |
| Supplies | | 1,000 | | 500 |
| Rent | | 500 | | 500 |
| Total | \$ | 29,000 | \$ | 29,400 |

REVENUE STATEMENT

| | 2003-04 | | Estimated 2004-05 | |
|----------------------------------|---------|--------|----------------------|--------|
| | | | | |
| Early Education Initiative Grant | \$ | 29,000 | \$ | 29,400 |
| Total | \$ | 29,000 | \$ | 29,400 |

**ESSEX NORTH SUPERVISORY UNION
TITLE I
EXPENDITURE STATEMENT**

| | 2003-04 | | 2003-04 | | 2004-05 |
|---------------------|------------|----|----------|----|-----------------|
| | Budget | | Ant. Exp | | Proposed Budget |
| Salaries | \$ 56,498 | \$ | 64,346 | \$ | 63,129 |
| Group Insurance | \$ 16,411 | | 15,844 | | 18,810 |
| FICA | 4,322 | | 4,921 | | 4,829 |
| Payroll Insurances | 522 | | 523 | | 303 |
| Audit/Fiscal | 5,840 | | 5,751 | | 4,850 |
| Contracted Services | 14,300 | | 0 | | 3,500 |
| Tuition | 1,200 | | 0 | | 0 |
| Supplies | 3,000 | | 3,637 | | 2,000 |
| Equipment | 0 | | 2,000 | | 0 |
| Total | \$ 102,093 | \$ | 97,022 | \$ | 97,421 |

REVENUE STATEMENT

| | 2003-04 | | Revised 2003-04 | | Estimated 2004-05 |
|------------------------------------|------------|----|--------------------|----|----------------------|
| Anticipated Federal Funding | \$ 102,093 | \$ | 97,022 | \$ | 97,421 |

**ESSENTIAL EARLY EDUCATION
EXPENDITURE STATEMENT**

| | 2003-04 | | 2003-04 | | 2004-05 |
|------------------------|----------|----|-----------|----|-----------------|
| | Budget | | Ant. Exp. | | Proposed Budget |
| Salaries | \$ 7,694 | \$ | 7,717 | \$ | 11,892 |
| Group Insurance | 180 | | 180 | | 212 |
| FICA | 589 | | 590 | | 910 |
| Payroll Insurances | 94 | | 94 | | 38 |
| Contracted Services | 14,800 | | 14,800 | | 12,150 |
| Supplies | 500 | | 500 | | 3,500 |
| Student Transportation | 1,800 | | 1,800 | | 300 |
| Total | 25,657 | | 25,681 | | 29,002 |

REVENUE STATEMENT

| | 2003-04 | | Revised 2003-04 | | Estimated 2004-05 |
|----------------------------|-----------|----|--------------------|----|----------------------|
| Bloomfield | \$ 2,369 | \$ | 2,374 | \$ | 2,378 |
| Brunswick | 400 | | 400 | | 1,052 |
| Canaan | 7,547 | | 7,562 | | 7,924 |
| Lemington | 999 | | 1,001 | | 631 |
| Norton | 599 | | 601 | | 631 |
| Anticipated Revenue | 11,914 | | 11,938 | | 12,616 |
| Local Assessment-Canaan | 13,743 | | 13,743 | | 16,386 |
| Total | \$ 25,657 | \$ | 25,681 | \$ | 29,002 |

**NORTON SCHOOL DISTRICT
REPORT OF THE SUPERINTENDENT OF SCHOOLS
Wayne T. Murray**

During the past few reports that I have had the pleasure to write, I have noted that there were changes to our school programs or personnel. This report continues that tradition. Prior to the start of our school year, Ms. Elsadek, our long serving and much-respected elementary teacher, made the decision to move away. This posed a serious dilemma for our K-8 program. As most of you recall, we made a commitment in 1997 to extend our program offerings to include 7th and 8th grade students. This decision allowed us to meet funding concerns and operate the Norton Village School. In 2001, the number of students in grades 7 & 8 increased from a comfortable 2 or 3 students annually to 6 students. With the departure of Ms. Elsadek, it was necessary for the Norton School Board to consider a return to the district's prior K-6 status and tuition all 7th and 8th grade students. This decision was made in August and allowed us to search for a K-6 certified elementary teacher to meet our student needs. As most of you know, we were fortunate in that Ms. Lydia Johnson, a current employee with the Supervisory Union, requested that she be considered for that position. She was offered the job and her work with the current students, along with volunteers, have provided a rich and varied approach to "small school" education. The holiday presentation and her personal approach with each student are but two of the unique opportunities available to Norton students.

The Norton community has some serious decision to make at the upcoming Town Meeting. Strong individual and opposing opinions are sure to surface regarding the future of the school and the programs we offer. I am certain that financial issues will be discussed and I am equally certain that only estimates of expenditures and revenue will be available. At the start of the school year, our decision to tuition nine 7th and 8th grade students resulted in an unanticipated shortfall of approximately \$75,000. Our current projections indicate that we have reduced that obligation to \$46,274. As you can see by reviewing the "Three Prior Years Comparison" page, the proposed budget calculation shows a school tax of \$1.616. We expect that this figure will be adjusted downward due to the following: Legislative action to lower the statewide tax rate of \$1.10 to \$1.05, adjustment as a result of Norton's Common Level of Appraisal which is 115.78%. This would lead me to believe that final anticipated homestead tax rate will be \$1.32 (1.616, - .05, -.25).

I have not prepared a full budget comparison should you consider defeating the budget and proposing a school closure. I would state that should this take place, you would experience a tax liability greater than by keeping your school open. This is based upon the data showing a loss of \$40,000 (small schools grant) and an increase of \$45,000 to tuition current elementary students. Estimated tax liability under this scenario would be approximately \$1.41 (1.720, - .05, -.26).

In fairness, as a community your tax rate has been favorable for the past 7 years because you have educated students within the Norton Village School and have been recipients of the annual "Small Schools Grant". Please review all your options and discuss the issues. I will make myself available to provide any information that I may have.

