



TOWN OF
BERKSHIRE

VERMONT



2003
Annual Report



AUDITORS'
ANNUAL REPORT

TOWN OF
BERKSHIRE
& Berkshire Town School District
VERMONT

For the Year Ended
December 31, 2003

Printed By Authority
L.G. Printing
St. Albans, VT

Please bring this report to Town Meeting
Monday, March 1, 2004 at 7:00 P.M.

NOTES OF INTEREST

**EVERYONE PLEASE PUT YOUR 911 NUMBER WHERE IT
MAY BE SEEN FROM THE ROAD**

**REAL ESTATE AND PERSONAL PROPERTY TAXES ARE DUE OCTOBER 1, 2004
AT 5:00 P.M. WE DO NOT ACCEPT POSTMARKS!!!! TAXES RECEIVED AFTER
THIS DATE WILL BE SUBJECT TO DELINQUENT FEES AND INTEREST. PLEASE
MAIL EARLY TO ARRIVE IN THIS OFFICE ON OR BEFORE THE DUE DATE.
PARTIAL PAYMENTS MAY BE MADE ON PROPERTY TAXES BEFORE THE TAX
NOTICES ARE MAILED OUT. PAYMENTS MAY BE MADE ON CURRENT TAXES
WEEKLY, BI-WEEKLY, MONTHLY, OR BI-MONTHLY UNTIL THE DUE DATE
AND ARE WELCOME. WE WILL GIVE YOU A RECEIPT FOR ANY PAYMENTS
MADE. NO DISCOUNT OR INTEREST GIVEN FOR EARLY PAYMENTS.**

OFFICE HOURS

**MONDAY, TUESDAY, THURSDAY AND FRIDAY
9:00 A.M. TO 12:00 P.M. AND 1:00 P.M. TO 4:00 P.M.
WEDNESDAY 9:00 A.M. TO 12:00 P.M. ONLY**

ADDRESS

**BERKSHIRE TOWN CLERK'S OFFICE
4454 WATERTOWER ROAD, ENOSBURG FALLS, VT 05450**

VITAL STATISTICS FOR BERKSHIRE

The Vermont Dept. of Health had advised all Towns to discontinue the practice of publishing individual Vital Statistics. The statistical information is as follows:

Births	8 Males	15 Females
Deaths	5 Males	2 Females
Marriages	11	Civil Unions 5

ATTENTION

TOWN OF BERKSHIRE RESIDENTS

All residents of the Town of Berkshire, are here by reminded that they are not to plow snow across the road. This is in violation of Vermont Statutes, Title 23 vsa Section 1126, and Title 19 vsa section 1105, to plow or blow snow on the Town Highway. Violators are subject to a fine up to \$1000.00. The Violators can be held liable for the actual cost of repairing any damage and for reasonable attorney's fees. The snow can turn to ice thus causing a safety hazard for all mortorists. When a plow hits these ridges of ice or frozen banks, severe damage can result to the snow removal equipment. All residents and private plow operators are asked to refrain from plowing snow across the road.

THE BERKSHIRE LIBRARY

A NON-FUNDED (BUT OFFICIAL) STATE LIBRARY, ON RTE # 105 IN EAST
BERSKHIRE ACROSS FROM SAINT'S QUICK STOP AT THE MAYO CLINIC
TELEPHONE 933-2498

DOG LICENSES

**DOG LICENSES ARE DUE ON THURSDAY APRIL 1, 2004, 50% PENALTY FEE
ADDED PLUS A \$20.00 FINE THEREAFTER. NO ADVANCE NOTICE SENT.
IT IS THE RESPONSIBILITY OF THE OWNER TO REGISTER HIS OR HER DOG.**

LICENSE FEES INCLUDES 1.00 STATE FEE:

FEMALES \$9.00

SPAYED FEMALES \$5.00

MALES \$9.00

NEUTERED MALES \$5.00

**DOGS SIX MONTHS OF AGE AND UP TO ONE YEAR OF AGE MUST HAVE A
CURRENT RABIES CERTIFICATE. DOGS ONE YEAR OF AGE UP TO TWO
YEARS OF AGE MUST HAVE A RABIES CERTIFICATE DATED IN THE LAST
TWELVE (12) MONTHS. DOGS OVER TWO YEARS OF AGE MUST HAVE A
RABIES CERTIFICATE DATED IN THE LAST TWO YEARS.**

**Dr. STEVENSON FROM ANIMAL MEDICAL HOSPITAL OF NORTHERN VT
IN HYDE PARK WILL HOLD A RABIES VACCINE CLINIC HERE AT THE
BERKSHIRE TOWN CLERK'S OFFICE ON WEDNESDAY MARCH 24, 2004
FROM 4:30 P.M. TO 5:30 P.M. RABIES SHOTS \$10.00 DISTEMPER \$15.00
RABIES & DISTEMPER \$20.00 FELINE LEUKEMIA \$15.00 KENNEL COUGH \$15.00**

DOG LICENSE ACCOUNT

2003

**WE REGISTERED 374 DOGS IN 2003 139 NEUTERED MALES
58 MALES 142 SPAYED FEMALES 35 FEMALES**

Town
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TOWN OFFICERS

Anthony Lussier

Moderator

Virginia Messier Town Clerk & Treasurer Term Expires 2005

Patrick Desautels	Selectperson	Term Expires 2004
Robert Archambault	Selectperson	Term Expires 2005
Vincent Hickey	Selectperson	Term Expires 2006

Andrew Smith	Lister	Term Expires 2004
Troy Masse	Lister	Term Expires 2005
Virginia Kinney	Lister	Term Expires 2006

Kathy Wetherby	Auditor	Term Expires 2004
Mary Larivee	Auditor	Term Expires 2005
Sheila Trudeau	Auditor	Term Expires 2006

Delinquent Tax Collector Virginia Messier Term Expires 2006	
Town Agent	Douglas Weld
Town Grand Juror	Troy Masse

District Representatives	Albert Perry
	Norman McAllister

State Senators	Donald Collins
	Sarah Branon Kittell

Solid Waste Dist Representative	
Health Officer	Mark Silverstein
Deputy Health Officer	Vincent Hickey

Justices Of The Peace

**Gerald Lavery, Marilyn Lauffer, Heather McKeown, Joyce Beyor
Sheila Trudeau, Vincent Hickey**

Inspector of Wood, Shingles & Lumber	Gerald Lavery
Service of Organization of The Selectpersons	Vincent Hickey
Energy Coordinator	Vincent Hickey
Road Commissioner	Patrick Desautels

Fence Viewers
Claude Charron, Orlyn Thompson, Thomas Shover

Planning and Zoning Board Members
Vincent Hickey Chairperson
Carl Ruprecht, Planning Chairperson
Hans Jaensch, Claude Charron
Margo Sherwood, Anthony Lussier
Michael Burfoot, Vincent Hickey

TOWN OFFICERS' BOND
VLCT Insurance Agency

Virginia Messier, Town Clerk	\$ 50,000.00
Virginia Messier, Treasurer	\$ 50,000.00
Virginia Messier, School Treasurer	\$ 10,000.00
Kathryn Barbour, Asst. Town & Treasu	\$ 2,000.00
Virginia Messier, Delinquent Tax Collec	\$ 2,000.00
Robert Archambault, Selectperson	\$ 1,000.00
Vincent Hickey, Selectperson	\$ 1,000.00
Patrick Desautels, Selectperson	\$ 1,000.00
David Kennison, Road Foreman	\$ 1,000.00

WARNING

2004 ANNUAL TOWN MEETING

The legally qualified Voters of the Town of Berkshire, Vermont are hereby warned and notified to meet at the Berkshire Elementary School on Monday March 1, 2004 at 7:00 P.M. to transact the following Business:

Articles 2, 4 and 6 pertaining to the election of officers and the budget will be voted on by Australian Ballot at the Berkshire Elementary School **Tuesday March 2, 2004**, at which time the polls will open at 10:00 A.M. in the forenoon and will close at 7:00 P.M. in the afternoon.

Article 1: To receive and act on the report of the Town Officers for the past year.

Article 2: (A) A Town Moderator for the ensuing year.
(B) A Selectperson for a Term of three years.
(C) An Auditor for a Term of three years.
(D) A Lister for a Term of one year.
(E) A Lister for a Term of three years.
(F) A Town Agent for a Term of one year.
(G) A Town Grand Juror for a Term of one year.

Articles 3: Shall the Town of Berkshire Authorize and empower the Selectboard to borrow money on credit for the Town for current expenses in anticipation of taxes and to meet any deficit of the Town if expenditures exceed the estimated revenues and further authorize the issuance of notes.

Article 4: Shall the Town of Berkshire approve the proposed 2004 budget in the amount of \$688749.00 to defray the expense of the Town for the ensuing year to cover any present indebtedness of the Town and other loans State and County taxes and other ordinary expense with the amount of \$392921.11 to be raised by taxes.

Article 5: Shall the Town authorize the Selectboard to receive and expend for Town purpose any additional Revenue in excess of those calculated in determining the proposed budget for the year beginning January 1, 2004.

- Article 6: Shall the Qualified Voters of the Town of Berkshire want the Town Hall to be renovated and used for a Town Clerk's Office with a bond note not to exceed \$225000.00, minus grants received.
- Article 7: Shall the legal voters of Berkshire increase the Selectboard from three members to five?
- Article 8: To transact any other non-binding business properly coming before this meeting.

Dated:

26-Jan-04

ATTEST:

Town Clerk:

Juliana Messier

Selectperson

Vincent J. Dickey
Robert Ashenault
Robert Ashenault CHAIR

TOWN ASSETS

Cash on Hand and in Checking Account	\$94,824.31
Money Market December 31, 2003	\$52,281.58
General Town Fund	<u>\$147,105.89</u>

LIABILITIES & FUND BALANCE

LIABILITIES

Accounts Payable	\$ -	
School Tax Owed	<u>\$ 42,103.00</u>	
TOTAL LIABILITIES		\$42,103.00

FUND BALANCE

Reserved for pavement resurfacing	\$ 21,000.00	
Unreserved fund balance		<u>\$84,002.89</u>
TOTAL FUND BALANCE		<u>\$105,002.89</u>

General Ledger Long Term Debt: December 31, 2003

Truck Loan

Balance December 31,2002	\$ 52,500.00	
Principal Paid 2003	<u>\$ 27,825.00</u>	
Balance December 31 2003		\$ 24,675.00

Bond

Balance December 31,2002	\$ 175,000.00	
Principal Paid 2003	<u>\$ 15,000.00</u>	
Balance December 31,2003		<u>\$ 160,000.00</u>

Total Town General Long Term Debt	\$ 184,675.00
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RESTRICTED FUNDS

REAPPRAISAL

CD'S AS OF JANUARY 1, 2003	\$ 12,988.00	
CD FOR 2003	<u>\$ 4,802.00</u>	
TOTAL	31-Dec-03	\$ 17,790.00

CEMETERIES

Collected from Florence E. Gibson Estate \$3283.20 Paid to
 E. Berkshire Cem. Assoc \$1,641.60
 Berkshire Ct. Cem. Assoc. \$ 1,641.60
 Lease Land Rent for 2002 \$32.49 Divided between 4 churches

TAXES REVENUE	2003 Est. Budget	2003 ACTUAL	2004 Est. Budget
Current Taxes	\$ 383,512.69	\$ 265,091.09	\$ 392,921.11
Current Taxes Paid Late	\$ -	\$ 70,037.44	\$ -
Delinquent Taxes	\$ -	\$ 27,921.08	\$ 25,000.00
Interest on Delinquent Taxes	\$ 3,200.00	\$ 6,036.22	\$ 700.00
Hold Harmless	\$ 21,000.00	\$ 26,970.00	\$ 27,000.00
	\$ 407,712.69	\$ 396,055.83	\$ 445,621.11
OTHER REVENUE	2003 Est Budget	2003 ACTUAL	2004 Est. Budget
Dog Licenses	\$ 2,500.00	\$ 2,493.00	\$ 2,500.00
Liquor Licenses	\$ 200.00	\$ 200.00	\$ 250.00
Building Permits	\$ 600.00	\$ 695.00	\$ 600.00
Highway Permits	\$ 250.00	\$ 265.00	\$ 250.00
Septic Permits	\$ 150.00	\$ 134.00	\$ 150.00
Driveway Permit	\$ 175.00	\$ 175.00	\$ 175.00
Occupancy Permits	\$ 500.00	\$ 839.00	\$ 500.00
Interest On Statements	\$ 2,000.00	\$ 2,166.76	\$ 2,000.00
Miscellaneous	\$ -	\$ 31,650.55	\$ -
Recording Fees	\$ 16,000.00	\$ 22,068.63	\$ 19,000.00
Town Report Reimburse 2001	\$ 1,100.00	\$ -	\$ 2,200.00
	\$ 23,475.00	\$ 60,686.94	\$ 27,625.00
Total General	\$ 431,187.69	\$ 456,742.77	\$ 473,246.11
HIGHWAY REVENUE	2003 Est Budget		
St Aid-Roads	\$ 105,000.00	\$ 110,331.24	\$ 110,500.00
Bridge and Culvert	\$ -	\$ 1,427.55	\$ -
Paving & Resurfacing	\$ -	\$ 92,800.00	\$ -
Sale of Materials/Equip	\$ 1,500.00	\$ 225.00	\$ -
Total Highway	\$ 106,500.00	\$ 204,783.79	\$ 110,500.00
Total Revenues	\$ 537,687.69	\$ 661,526.56	\$ 583,746.11

OFFICE PAYROLL	2003 Est. Budget	2003 ACTUAL	2004 Est. Budget
Town Clerk Pay	\$ 17,400.00	\$ 17,400.00	\$ 18,100.00
Town Treasurer Pay	\$ 9,750.00	\$ 9,749.99	\$ 10,100.00
Assistant Pay	\$ 9,500.00	\$ 8,999.51	\$ 9,900.00
Listers Pay	\$ 7,000.00	\$ 2,972.25	\$ 7,000.00
Auditors Pay	\$ 600.00	\$ 355.50	\$ 600.00
Selectmens Pay	\$ 2,850.00	\$ 2,850.00	\$ 2,850.00
Health Officer Pay	\$ 750.00	\$ 750.00	\$ 750.00
BCA Pay	\$ 300.00	\$ 70.00	\$ 500.00
Planning Commission Pay	\$ 1,000.00	\$ 822.56	\$ 1,000.00
Custodian Pay	\$ 500.00	\$ 612.00	\$ 750.00
General Share Fica/Medi	\$ 5,100.00	\$ 4,108.51	\$ 5,300.00
Totals	\$ 54,750.00	\$ 48,690.32	\$ 56,850.00
OFFICE EXPENSE	2003 Est. Budget	2003 ACTUAL	2004Est. Budget
Office Equipment	\$ 2,000.00	\$ 2,009.70	\$ 2,000.00
Computer Expense	\$ 3,000.00	\$ 3,028.07	\$ 3,500.00
Office Supplies	\$ 2,200.00	\$ 2,338.21	\$ 2,500.00
Office Telephone	\$ 1,600.00	\$ 1,408.52	\$ 1,600.00
Office Heat	\$ 950.00	\$ 875.62	\$ 950.00
Office Electricity	\$ 800.00	\$ 818.31	\$ 900.00
Office Maintenance	\$ 3,000.00	\$ 960.96	\$ 2,500.00
Totals	\$ 13,550.00	\$ 11,439.39	\$ 13,950.00
GENERAL EXPENSE	2003 Est. Budget	2003 ACTUAL	2004 Est Budget
Lawn Mowing	\$ 500.00	\$ 775.00	\$ 1,000.00
Mileage	\$ 1,000.00	\$ 48.75	\$ 500.00
Training/Seminars	\$ 2,000.00	\$ 1,342.00	\$ 2,000.00
Listers Supplies	\$ 500.00	\$ 328.67	\$ 500.00
Advertising	\$ 750.00	\$ 382.32	\$ 750.00
Postage	\$ 1,750.00	\$ 1,588.65	\$ 1,750.00
Street Lights	\$ 5,000.00	\$ 4,574.60	\$ 5,000.00
Franklin County Tax	\$ 9,154.00	\$ 9,154.07	\$ 9,000.00
Legal Fees	\$ 5,000.00	\$ 4,855.50	\$ 5,000.00
Fire Department	\$ 22,000.00	\$ 22,000.00	\$ 22,000.00
Dispatch Fee	\$ 1,200.00	\$ 1,200.00	\$ 1,500.00
Election Expense	\$ 1,000.00	\$ 350.00	\$ 1,000.00

Town Report Expense	\$ 2,800.00	\$ 2,550.00	\$ 2,800.00
Dog Census/Expenses	\$ 2,500.00	\$ 3,176.73	\$ 4,000.00
Insurance	\$ 24,000.00	\$ 22,965.50	\$ 21,000.00
Solid Waste	\$ 1,388.00	\$ 1,388.00	\$ 1,388.00
Planning Expense	\$ 900.00	\$ 455.73	\$ 900.00
Interest on Loans	\$ 1,500.00	\$ 725.08	\$ 1,500.00
Unemployment Fund	\$ 450.00	\$ 277.68	\$ 350.00
Miscellaneous	\$ 5,000.00	\$ 5,028.43	\$ 5,000.00
Sand Shed		\$ -	\$ 80,000.00
Town Hall		\$ 500.00	\$ 16,000.00
Totals	\$ 88,392.00	\$ 83,666.71	\$ 182,938.00
Totals Office & General	\$ 156,692.00	143796.42	\$ 253,738.00
HIGHWAY	2003 Est Budget	2003 ACTUAL	2004 Est. Budget
HIGHWAY PAYROLL			
Highway Pay	\$ 115,000.00	\$ 117,773.84	\$ 124,000.00
Highway Fica/Medi	\$ 8,500.00	\$ 8,812.65	\$ 9,500.00
Health Insurance	\$ 20,000.00	\$ 22,069.89	\$ 33,000.00
Total	\$ 143,500.00	\$ 148,656.38	\$ 166,500.00
HIGHWAY UTILITIES	2003 Est Budget		
Highway Telephone	\$ 950.00	\$ 979.66	\$ 1,050.00
Highway Heat	\$ 1,000.00	\$ 787.93	\$ 1,000.00
Highway Electricity	\$ 1,300.00	\$ 1,323.49	\$ 1,500.00
Highway Garbage Removal	\$ 500.00	\$ 573.00	\$ 700.00
Total	\$ 3,750.00	\$ 3,664.08	\$ 4,250.00
HIGHWAY OUTSIDE SERVICES	2003 Est. Budget		
Hired Equipment	\$ 7,000.00	\$ 17,534.69	\$ 8,000.00
Rented Equipment	\$ 10,000.00	\$ 10,149.31	\$ 10,000.00
Paving/Resurfacing	\$ 60,000.00	\$ 83,700.60	\$ 60,000.00
Total	\$ 77,000.00	\$ 111,384.60	\$ 78,000.00
MAINTENANCE	2003 Est Budget	2003 ACTUAL	2004 Est. Budget
Garage Maintenance	\$ 6,000.00	\$ 4,330.84	\$ 6,000.00
Truck 1	\$ 5,000.00	\$ 3,951.71	\$ 5,000.00
Truck 2	\$ 5,000.00	\$ 4,217.40	\$ 5,000.00
Truck 3	\$ 2,000.00	\$ 985.80	\$ 2,000.00
Grader	\$ 3,000.00	\$ 3,612.76	\$ 3,000.00

Loader	\$ 5,000.00	\$ 2,809.70	\$ 5,000.00
Mower Tractor	\$ 15,000.00	\$ 16,072.76	\$ 6,000.00
Sifter	\$ 2,500.00	\$ 1,865.11	\$ 2,500.00
Chipper	\$ 2,000.00	\$ 1,080.23	\$ 2,000.00
Plows/Sanders	\$ 4,000.00	\$ 4,411.91	\$ 5,000.00
Trailer	\$ 500.00	\$ 15.20	\$ 500.00
Minor Equipment	\$ 2,500.00	\$ 2,394.44	\$ 2,500.00
General Vehicles Supplies	\$ 4,500.00	\$ 3,535.47	\$ 4,500.00
Diesel	\$ 16,000.00	\$ 18,656.55	\$ 19,000.00
Gasoline	\$ 1,200.00	\$ 1,212.09	\$ 1,300.00
Radio Repair/Test	\$ 1,000.00	\$ 1,052.04	\$ 1,000.00
Cleaning Supplies	\$ 500.00	\$ 768.21	\$ 800.00
Total	\$ 75,700.00	\$ 70,972.22	\$ 71,100.00
MATERIALS	2003 Est Budget		
Salt	\$ 13,000.00	\$ 7,559.15	\$ 13,000.00
Chloride	\$ 12,750.00	\$ 12,701.58	\$ 12,750.00
Hot Mix/Cold Patch	\$ 500.00	\$ -	\$ 500.00
Culverts	\$ 3,000.00	\$ 2,184.00	\$ 3,000.00
Road Signs	\$ 1,500.00	\$ 1,664.49	\$ 1,500.00
Guard Rails	\$ 5,000.00	\$ 1,404.05	\$ 5,000.00
Stabilizing Fabric	\$ 1,000.00	\$ 3,528.00	\$ 1,000.00
Grass Seed	\$ 300.00	\$ 611.96	\$ 300.00
Total	\$ 37,050.00	\$ 29,653.23	\$ 37,050.00
Total Highway	\$ 337,000.00	\$ 364,330.51	\$ 356,900.00
Debt Service	2003 Est. Budget		
Bond Int, & Principal Pay	\$ 20,733.50	\$ 20,733.50	\$ 20,501.00
Truck # 3	\$ 27,825.00	\$ 27,825.00	\$ 27,825.00
Total	\$ 48,558.50	\$ 48,558.50	\$ 48,326.00

VOTED APPROPRIATIONS	2003 Est Budget	2003 ACTUAL	2004 Est. Budget
NW Regional Planning	\$ 1,138.00	\$ 1,138.00	\$ 1,138.00
VT League of C & T	\$ 1,180.00	\$ 1,180.00	\$ 1,324.00
Enosburg Ambulance Svc	\$ 8,328.00	\$ 8,328.00	\$ 13,000.00
Richford Ambulance Svc	\$ 5,552.00	\$ 5,552.00	\$ 5,600.00
Franklin Cty Home Health	\$ 2,083.00	\$ 2,083.00	\$ 2,083.00
Richford Health Center	\$ 700.00	\$ 700.00	\$ 700.00
Northwestern Counseling	\$ 1,000.00	\$ 1,000.00	\$ -
St Albans Family Ctr	\$ 500.00	\$ 500.00	\$ 500.00
Champ Vly Agcy on Aging	\$ 800.00	\$ 800.00	\$ 850.00
Fran Cty Ind Dev Corp	\$ 250.00	\$ 250.00	\$ 250.00
Fran Cty Nat Resource Con	\$ 100.00	\$ 100.00	\$ -
Vt Ctr For Indep Living	\$ 180.00	\$ 180.00	\$ 180.00
Fran Cty Humane Society	\$ 350.00	\$ 350.00	\$ 360.00
Voice Against Violence	\$ 600.00	\$ 600.00	\$ 650.00
Northern Vt. Resource	\$ 50.00	\$ 50.00	\$ 50.00
Northwest Unit Investigation	\$ 500.00	\$ 500.00	\$ 500.00
Richford Summer Camp	\$ -	\$ 2,000.00	\$ 2,000.00
Richford Library			\$ 500.00
Green Up			\$ 100.00
	\$ 23,311.00	\$ 25,311.00	\$ 29,785.00
Estimated Expense 2003	\$ 565,561.50		
Actual Expense 2003		\$ 581,996.43	
Notes Payable 2002		\$ 118,800.00	
Total Estimated Expense 2004			\$ 688,749.00
Estimated Revenues 2004			\$ 190,825.00
Fund Balance			\$ 105,002.89
TOTAL TO AMOUNT TO BE			
FUNDED BY TAXES			\$392,921.11
The Auditors have examined the records and accounts of the various officers of the Town of Berkshire. To the best of our knowledge they are true and accurate, and in keeping with general accepted accounting practices.			
			Mary Larivee
			Sheila Trudeau
			Kathy Wetherby

Selectboard Report

As the 2004-year begins we have some significant news to report. We accomplished a construction project on Noble Hill Road (T.H.-7). The town crew, with the help of some local contractors, totally rebuilt .55 miles of road and had a first layer of asphalt applied. The Agency of Transportation reimbursed us for 80% of the cost of \$115,000.00.

We also took advantage of a favorable lumber market to have the Town Wood Lot harvested; this netted us \$21,360.00 revenue. These two projects helped us net a fund balance of just over \$105,000.00.

The Selectboard has also been informed that our sand-salt mixture pile needs to be covered. We have decided to use part of the fund balance (\$80,000.00) to help pay for the construction of a sand-salt shed. We will apply \$25,000.00 of the fund balance to maintain a level tax rate.

We have also retained Michael Gohl, Architect, to design and provide the town with proper drawings of the Town Hall, to take us to the bidding/bond/grant phase. We will ask to bond for \$225,000.00 at the Town Meeting. We will then apply for grants and hopefully build/renovate in the 2005 building season.

Respectfully Submitted
Robert Archambault
Vince Hickey
Patrick Desautels, Chairperson

SELECTBOARD REPORT

Salaries	\$ 162,355.65
FICA	\$ 12,921.16
Truck Payment	\$ 27,825.00
Appropriations	\$ 25,311.00
Office Expense	\$ 11,439.39
Interest on Loans	\$ 725.08
Fire Department	\$ 22,000.00
Highway Utilities	\$ 3,664.08
Miscellaneous	\$ 5,028.43
VLCT Liability Insurance	\$ 22,965.00
Health Ins.	\$ 22,069.89
Town Report Expense	\$ 2,550.00
General Expense	\$ 30,397.70
Black Top	\$ 83,700.60
Highway Construction	\$ 27,684.00
Garage Maintenance	\$ 4,330.84
General Vehicle Supply	\$ 3,535.47
Diesel & Gas	\$ 19,868.64
Radio & Pager Expense	\$ 1,052.04
Highway Equipment	\$ 41,417.52
Supplies	\$ 768.21
Highway Materials	\$ 29,653.23
Bond Principal & Interest	\$ 20,733.50
Total Expenditures	\$ 581,996.43

REPORT OF TOWN TREASURER
JANUARY 1, 2003 TO DECEMBER 31, 2003

Cash on hand and in bank 1/1/2003	\$ 10,009.10
Liquor licenses	\$ 200.00
Borrowed Money	\$ 118,800.00
Building Permit	\$ 695.00
Dog License	\$ 2,493.00
Subdivision	\$ 575.00
Highway permits	\$ 265.00
Septic permits	\$ 134.00
Driveway permits	\$ 175.00
Occupancy permits	\$ 839.00
Interest on Delinquent Taxes	\$ 6,036.22
Interest on Statements	\$ 2,166.76
Sales of Materials and equipment	\$ 225.00
State Treasurer-Money for Roads	\$ 110,331.24
State Treasurer-Current Use/Hold Harmless	\$ 26,970.00
State Treasurer-Blacktop Money	\$ 92,800.00
Taxes Property 2003	\$ 265,091.09
Current Taxes Paid Late 2003	\$ 70,037.44
Delinquent Taxes	\$ 27,921.08
Recording Fees	\$ 22,068.63
Town Report Reimbursement (School)	\$ -
Culverts	\$ 1,427.55
Logging Money	\$ 21,360.00
John Deere & etc Refund	\$ 727.95
St of Vt Land use	\$ 1,700.40
St of Vt Civil Fines	\$ 408.00
IRS Refund	\$ 381.77
Town Hall Septic Reimbursement	\$ 6,191.00
Planning Grant	\$ 4,110.00
Rescue Reimbursement	\$ 3,269.12
Reappraisal	\$ 4,802.00
G E Dividends	\$ 3,283.20
Misc	\$ 305.77
Total Receipts	\$ 795,790.22
Total Funds Available	\$ 805,799.32

DISBURSEMENTS

Selectboard's orders	\$ 581,996.43
Borrowed Money	\$ 118,800.00
Cash on hand and in bank 12/31/2003	\$ 105,002.89

STATEMENT OF TAXES RAISED 2003

Town Rate \$.60 State School Rate \$ 1.13 Local School Rate \$.49

Town Grand List	\$	64,480,080.00
School Grand List	\$	64,369,238.00

Town Real Estate	\$64,480,080.00	x	1%	\$	644,800.80
School Real Estate	\$64,369,238	x	1%	\$	643,692.38

Taxes Assessed and Billed

General Fund	\$644,800.80	x	\$.60	\$386,880.48
School Local Fund	\$643,692.38	x	\$.49	\$ 315,409.26
School State Fund	\$643,692.38	x	\$ 1.13	<u>\$727,372.38</u>

Total Property Taxes	\$1,429,662.12
----------------------	----------------

TAXES COLLECTED AND ACCOUNTED FOR

Property Taxes	\$1,307,194.09
Lease Land Rent	
School	\$38.94
Ministerial	<u>\$32.49</u>
Total	\$1,307,265.52

ADD:

University Lease Land	\$19.91
Placed with Delinquent Tax Collector	\$91,885.91

Total Taxes Collected and Accounted For	\$1,429,662.12
---	----------------

Property Tax Disbursement

Taxes Collected	\$ 1,307,194.09
Taxes Paid to School	\$ 1,000,000.00
Taxes Owed School	<u>\$ 42,103.00</u>
Taxes Collected for Town	\$ 265,091.09

STATEMENT OF DELINQUENT TAXES
January 1, 2003 to December 31, 2003

Year	TAX Balance	Collector	Collections	Abated	Balance
1997	\$154.32		\$66.32		\$88.00
2000	\$1,180.98		\$1,180.98		\$0.00
2001	\$4,840.08		\$4,724.03		\$116.05
2002	\$23,874.79		\$20,663.38		\$3,211.41
2003	<u>\$0.00</u>	<u>\$91,885.91</u>	<u>70037.44</u>		<u>21848.47</u>
Totals	\$30,050.17	\$91,885.91	\$96,672.15		\$25,263.93

**** 2002 Beginning Balance is different from ending balance in 2002 Town Report; as we had NSF checks returned.

1997 St. Francis, Homer & Patricia	Balance	<u>\$88.00</u>
Total		\$88.00

2001 Pryme(Herron) Ruth	Balance	<u>\$116.05</u>
Totals		\$116.05

2002 Herron Ruth		\$614.25
Martin Janet		1993.95
Martin (Wetherby) Janet	Balance	278.06
Wetherby Michael & Nancy		<u>\$325.15</u>
Totals		\$3,211.41

2003 Bergeron Charles		\$1,004.68
Conger Bradley		\$1,125.54
Conger Robert III	Balance	\$53.01
Corey (Longway) Sandra		\$1,449.66
Donna Randy & Penny	Balance	\$555.72
Edgerly Timothy	Balance	\$1,344.12
Friot Rodwin		\$37.74
Martin (Wetherby) Janet		\$1,156.62
Martin Janet		\$2,342.10
Meunier Francis (Frank)		\$1,347.54
Patterson, Thomas	Balance	\$530.53
Pryme Ruth (Herron)		\$721.50
Sargent Gerald/Jeff Gonyaw		\$1,509.60

Sayers Terrance	\$1,464.32
Snyder (Steppling) Ida	\$659.34
Talcott Dana	\$683.76
Wedin Margaret	\$600.00
Wetherby Michael	\$1,294.26
White Kenneth	\$1,793.76
Williams Lori	\$1,716.06
Wood David	<u>\$458.61</u>
	\$21,848.47

SUMMARY

TAXES RECEIVED FOR COLLECTION

Delinquent	\$24,737.10
Current Taxes Paid Late	<u>\$70,037.44</u>

INTEREST

Interest received as of December 31, 2003	\$6,036.22
Interest due as of December 31, 2003	\$635.89

Virginia Messier
Delinquent Tax Collect

PAUL HOADLEY MEMORIAL
TOWN HALL RENOVATION FUND

Opened April 30, 1993

Balance on hand January 1, 2003

\$11,492.66

Receipts

Bottles

\$ 96.50

Inerest

\$ 22.72

\$ 119.22

\$ 11,611.88

Totals

DISBURSEMENTS

Reimburst Town for Septic & Electric \$ 6,191.00

Totals \$ 6,191.00

Balance on hand December 31, 2003

\$ 5,420.88

BERKSHIRE VOLUNTEER FIRE DEPARTMENT

January 1, 2003 - Balance on Hand \$ 102,141.83

RECEIPTS:

Town of Berkshire	\$22,000.00
Marcy Estate	701.41
Donations	<u>1,730.00</u>
Total Receipts	\$24,431.41

Total Funds Available \$126,573.24

DISBURSEMENTS:

Truck Repairs	\$ 1,414.70
Fuel for Trucks	234.12
Telephone	571.32
Electricity	280.77
Fuel Oil	1,434.99
Dues	282.50
Equipment	907.36
Misc	376.68
Rep	<u>699.00</u>

TOTAL DISBURSEMENTS \$6201.44

December 31, 2003 - Ending Balance \$120,371.80

To report a fire in the Town of Berkshire, the telephone number is 911. Be prepared to give the dispatcher your name, location and a telephone number where you can be called back for additional information, if necessary. Do not assume that the fire department will automatically know where you are located. For this reason, we suggest that property owners and residents give thought to what information is necessary so that police, fire departments and ambulances can arrive as quickly as possible when the need arises. Information that is helpful are Town Road names and numbers, highway route numbers, local land-mark, or the name of a neighbor who is well known in the community.

If anyone is interested in joining the Berkshire Volunteer Fire Department, contact any fireman or come to the fire station on any Tuesday Night Meeting.

The following is a roster of the Berkshire Volunteer Fire Department:

Chief: Robert Archambault	Captain: Jamie Archambault
Asst. Chief: Tony Archambault	Captain: David Randall
Asst. Chief: Ray Phillips	Sec./Treas.: Bruce Potter

MEMBERS

Scott Raymond	Dean Randall	Andy Smith
Pat Desautels	Gary Tetreault	Claude Charron
Scott Billow	Jan Pederson	Tim Desmarais

Mc Dermotts donated a truck to the Berkshire Fire Department. The Fire Department is working to get the truck road ready.

**TOWN TAX RATE COMPARISON CHART
JANUARY 1ST TO DECEMBER 31ST**

YEAR	GRAND LIST	TOWN TAX RATE
1984	\$ 177,974	\$ 0.740
1985	181,709	0.830
1986	184,018	0.900
1987	189,334	0.940
1988	192,933	0.930
1989	197,991	0.940
1990	371,951	0.630
1991	377,666	0.630
1992	383,635	0.655
1993	390,825	0.720
1994	396,258	0.710
1995	403,822	0.710
1996	390,570	0.630
1997	396,920	0.630
1998	408,851	0.700
1999	559,040	0.480
2000	559,742	0.510
2001	611,090	0.520
2002	634,207	0.540
2003	644,900	0.600

Report of the Zoning Administrator Town of Berkshire 2003

The Town of Berkshire issued 52 building permits this past year. **Thirteen** of those permits were for new homes, compared to **twenty-one** new homes in the year 2002. These new homes also included mobile homes or changes from a mobile home to a conventional home.

The rest of the permits were for additions, sheds, garages, decks, pools and barns.

REMINDER TO BERKSHIRE RESIDENTS

All septic systems whether they are being modified or are new systems that are being installed must be approved by the Board of Selectmen and the site plans filed with the Town Clerk, prior to installation.

If you have any questions please call the Town Clerk at 933-2335 or the Zoning Administrator at 933-7717, after 5 P.M.

Respectfully submitted,
Vincent Hickey, Zoning Administrator

Report of the Berkshire Development Review Board

The Berkshire Development Review Board meets the third Thursday of each month at 7 P.M., in the town clerk's office. All meetings are open to the public and the public is encouraged to attend.

The job of the Board is to review sub-division plans and also rule on building applications that can not be handled at the zoning administrator level. It is also the job of the Board, along with the zoning administrator, to see to it that the zoning by laws are fairly and uniformly enforced. The Board has review several project during this past year.

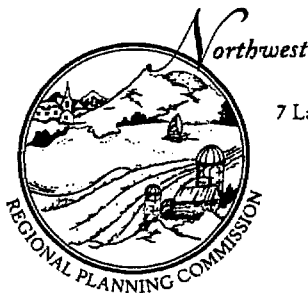
Respectfully submitted,
Berkshire Development Review Board

BERKSHIRE RESCUE

Berkshire Rescue is comprised of a handful of members serving a community of approximately 1000, spread out over roughly 50 square miles. When you call 911, we are toned out also to respond to the emergency. The responding agency is either Richford Ambulance Service or Enosburgh Ambulance Service depending upon your location. Response time for these agencies can be anywhere from 5 to 20 minutes. Response time for Berkshire Rescue members averages about 5 minutes. Berkshire had approximately 62 emergency calls in 2003, 60 were transported by Enosburgh Ambulance and 2 were transported by Richford Ambulance.

I would like to take this opportunity to remind everyone to put their 911 address numbers where they can be seen clearly day or night by Berkshire Rescue members and the transporting agencies. With the Standards for Privacy of Individually Identifiable Health Information, we are not always given the name at the location of the emergency, and Berkshire is a growing community so we don't know everyone's names. Response time might make a difference between life and death.

Respectfully submitted,
Mary Hatch
Berkshire Rescue



7 Lake Street, Suite 201 • St. Albans, VT 05478-1850 • (802) 524-5958 • (800) 564-5958 • Fax (802) 527-2948

December 1, 2003

Robert Archambault, Select Board Chair
Town of Berkshire
4454 Watertown Road
Enosburg Falls, VT 05450

Re: FY05 Funding Request

Dear Robert:

As you may be aware, this time each year the Regional Commission submits for your consideration our municipal funding request for the coming year.

The Regional Commission, a regional planning organization formed by the municipalities of Franklin and Grand Isle Counties, has been providing planning and community development assistance to our member municipalities for over thirty years. All municipalities within the two-county area are members of the Commission, which consists of a board made up of your appointed representatives (two from each municipality). All municipalities in the region have access to the types of services described in the enclosed report. In order to carry out our planning programs, the Commission maintains an office, centrally located in St. Albans, an "800" line for use by local officials and area residents, and a staff of qualified planning professionals.

While the Commission is not a regulatory taxing authority, each year we do request a per capita-based assessment from our members in support of municipal and regional planning programs. This is done in accordance with state statutes and the Commission's adopted bylaws. Funds raised through the municipal assessment help offset the costs of maintaining office and staff, help support the Commission's technical assistance program, and assist in providing matches for other sources of funding, including our transportation planning funds.

The Board of Commissioners voted to maintain the assessment rate of \$0.82 per capita for the FY05 fiscal year, which begins on July 1, 2004. Please include for consideration as a line item in your upcoming budget a Regional Commission request for \$1,138 in support of local and regional planning activities in FY05. This amount is based upon the adopted rate of \$0.82 per person, multiplied by Berkshire's 2000 census population of 1,388. The enclosed report is offered for inclusion in the town's annual report as appropriate.

If you have any questions, please don't hesitate to contact me, your municipal representatives, or Chair Raymond Larose (933-4182). We would also be glad to attend an upcoming meeting to discuss in more detail the Commission's planning programs and services provided to municipalities. Your continued support of local and regional planning is most appreciated.

Sincerely,


Catherine Dimitruk,
Executive Director

cc: Berkshire Regional Commissioners
Berkshire Clerk



2003 TOWN REPORT

The Regional Commission is an organization formed by and serving the municipalities of Franklin and Grand Isle Counties. The Commission has been providing planning and development assistance to communities for over twenty-five years. All municipalities in the region are entitled to equal voting representation by two locally appointed members to the governing Board of Commissioners. **Berkshire is currently represented on the Board of Commissioners by: Vincent Hickey and Paul Adamczak, and on the Transportation Advisory Committee by: Patrick Desautels.**

This year the Commission provided municipal assistance in the following areas:

- ❖ data collection and analysis
- ❖ municipal plan and bylaw review, development, update, and adoption
- ❖ geographic information services, including mapping
- ❖ grant applications, grant administration
- ❖ site plan and subdivision reviews and state permits, including Act 250 proceedings
- ❖ emergency response planning and disaster mitigation planning

The Commission assisted and supported the efforts of Berkshire this year by answering technical assistance questions on planning and zoning including advice on right-of-way access and completing Road Surface Management inventories.

The Commission also sponsors regional planning programs, provides a forum for inter-municipal cooperation, and participates in state regulatory proceedings for projects that have impact across municipal boundaries. Regional planning projects this year included:

- ♦ Mitigation planning for natural and man-made hazards in Franklin and Grand Isle Counties
- ♦ Development of a Regional Road Map for Franklin and Grand Isle Counties
- ♦ Lake Champlain Byways planning in Grand Isle and Franklin Counties
- ♦ Development of telecommunications bylaw language
- ♦ Assistance with the Missisquoi Bay Bridge replacement project
- ♦ Public involvement for recreation path planning in Grand Isle County
- ♦ Education forums and workshops for local officials
- ♦ Completion of a regional long-range transportation plan

This coming year, the Commission will commence work on the recently received Brownfield Assessment grant, continue work with a volunteer committee and the State to push for timely replacement of the Missisquoi Bay Bridge, complete an update to the regional plan and a Regional Hazard Mitigation Plan, and continue our efforts to provide increased services to our member municipalities.

The Commission has no regulatory or taxing authority; however each year we do request a per capita assessment from our members in support of local and regional planning activities and to help offset costs and provide local matching funds needed for other sources of state and federal funding. For the coming year the Board voted to maintain the municipal assessment rate of \$0.82 per capita, based on the 2000 US Census population.

Your continued support for local and regional planning is greatly appreciated. Remember, we are your resource -- please call on us for assistance with planning, zoning, transportation, recreation, mapping or data needs. For more information, please visit our office at 7 Lake Street in St. Albans, contact your municipal representatives, or give us a call at 1-800-564-5958.



NORTHWEST VERMONT RAIL TRAIL COUNCIL

c/o Northwest Regional Planning Commission • 7 Lake Street, Suite 201 • St. Albans, VT 05478
Phone: 802-524-5958 • Fax: 802-527-2948

APPOINTED MEMBERS

St. Albans City
Jim Smith

St. Albans Town
Dorothy & Roy Baker

Swanton
Carl Whitehouse

Fairfield
Jane Williams

Sheldon
John Gale

Enosburg Town
Richard Roberge

Enosburg Falls
Raymond Larose

Berkshire
Ferdinand Lauffer

Richford
Phyllis Tiffany

VAST
Dan Favreau

At Large
Richard Archambault
Marie Brouillette
Bill Brunelle
Kathleen Brunelle
Eleanor Dodd
Mike Loner
Cindy Rutkowski
David Stanley

Ex-Officio

VT Agency of
Transportation

Northwest Regional
Planning Commission

VT Dept. of Forests,
Parks, & Recreation

2003 TOWN REPORT

The Northwest Vermont Rail Trail Council was established in 1991 to advise the State of Vermont on management and use issues for the Missisquoi Valley Rail Trail. In addition to advising the State on trail issues, the Council also assists trail users, helps make trail improvements, and raises funds for small maintenance projects and amenities, like benches and picnic tables. The Council, which is a non-profit organization, is made up of nine appointed representatives from the communities along the trail, eight elected members-at-large who represent trail users, one representative from the Vermont Association of Snow Travelers (VAST), and three ex-officio members who act as advisors. Appointed Council members and members-at-large have equal voting representation. **Berkshire is currently represented on the Council by Ferdinand Lauffer.**

This year, the Council completed the following projects:

- Installed benches, tables, and bicycle racks at 12 sites along the Trail
- Conducted a Trail user survey among 1,700 persons to determine user satisfaction with the trail and economic benefits to businesses
- Developed a Trail crossing policy to guide it in evaluating requests for new crossings
- Organized a Trail clean-up on Green Up Day
- Distributed 2,500 Rail Trail Guides to local residents and visitors to the trail

Other activities undertaken by the Council were:

- Hosting an annual public meeting in Richford
- Hosting a celebration of National Trails Day at The Abbey Restaurant
- Publishing two trail newsletters

Council's plans for the year 2004 include:

- Constructing parking areas in Green's Corner (Swanton), East Berkshire, and Richford
- Distributing copies of our free Rail Trail Guide to local businesses, municipalities, and Trail users
- Seek funding to plan for restrooms along the Trail.

Funding for the Council's activities is provided through the Council's Friend of the Trail program, the Northwest Regional Planning Commission, the Vermont Agency of Transportation, and project-specific grants. The Council invites local input on ways in which the Missisquoi Valley Rail Trail can better serve the community. For more information on the Council or its activities, please contact your municipal representative, or call the Council's coordinator, Cynthia Scott, at (802) 933-8851.

WARNING

BERKSHIRE TOWN SCHOOL DISTRICT ANNUAL MEETING

Monday, March 1, 2004, and Tuesday, March 2, 2004

The legally qualified voters of the Berkshire Town School District, Berkshire, Vermont, are hereby warned and notified to meet at the Berkshire Elementary School on Monday, March 1, 2004, at 7:00 o'clock in the afternoon, to transact the following business, viz:

Articles 1, 2, and 3, pertaining to the election of officers and Article 6 pertaining to the FY05 budget will be voted on by Australian ballot at the Berkshire Elementary School on Tuesday, March 2, 2004, between 10:00 o'clock in the forenoon, at which time the polls will open, and 7:00 o'clock in the afternoon, at which time the polls will close.

- ARTICLE 1. To elect a moderator.
- ARTICLE 2. To elect a School Director for a term of two (2) years.
- ARTICLE 3. To elect a School Director for a term of three (3) years.
- ARTICLE 4. To receive and act on the reports of the Town School District Officers.
- ARTICLE 5. Shall the annual salary of the School Board Directors be set at \$750 per year?
- ARTICLE 6. Shall the voters of the Berkshire Town School District appropriate \$2,651,384 necessary for the support of schools for the year beginning July 1, 2004?
- ARTICLE 7. Shall the Berkshire Town School District discontinue the Australian Ballot system to adopt its budget beginning with any budget vote after March 2, 2004?
- ARTICLE 8. Shall the voters of the Berkshire Town School District authorize the School Directors to receive and expend for school purposes any additional grants, gifts, or other revenue in excess of those calculated in determining the proposed budget for the year beginning July 1, 2004?
- ARTICLE 9. Shall the voters of the Berkshire Town School District authorize the School Directors to borrow money by issuance of bonds or notes, not in excess of anticipated revenue for the year beginning July 1, 2004?
- ARTICLE 10. To transact any other nonbinding business thought proper.

Dated this 22nd day of January, 2004.

Attest:

Donna M. Messer

Lucky B. Du
Greg B. Ramsay
Mark Choquette
Paul Bayane
Timothy Riley
School Directors

BERKSHIRE TOWN SCHOOL DISTRICT OFFICERS

Anthony Lussier

Moderator

SCHOOL DIRECTORS

Timothy Riley

Term Expires June, 2004

Paul Gregoire

Term Expires June, 2004

Mark Choquette

Term Expires June, 2005

Lucy Ramsay

Term Expires June, 2005

Ricky Doe

Term Expires June. 2006

AUDITORS' REPORT TOWN SCHOOL DISTRICT

Cash on Hand, June 30, 2003

Checking Account

\$ 24,413.17

Money Market Account

\$ 155,949.70

\$ 180,362.87

We have examined the accounts of the Berkshire School District for the year 2002-2003 and to the best of our knowledge have found them to be correct.

Respectfully Submitted

Mary Larivee

Sheila Trudeau

Kathy Wetherby

Berkshire Town School District FY05				
		2003-04	2004-05	
		Budget	Anticipated	Change
Anticipated Local Revenue				
1	Use of Unreserved Fund Balance	\$21,591	\$133,972	\$112,381
2	HS Tuition Refund	\$7,552	\$0	(\$7,552)
3	Leased (Glebe) Land	\$39	\$39	\$0
4	Anticipated Interest	\$12,500	\$4,500	(\$8,000)
5	Total Local Revenue	\$41,681	\$138,511	\$96,830
6				
7				
8	Anticipated State Revenue			
9	General State Support Grant	\$1,584,766	\$0	(\$1,584,766)
10	Special Education State Aid	\$236,871	\$248,440	\$11,569
11	State Transportation Aid	\$51,356	\$52,130	\$774
12	Medicaid Funds	\$11,102	\$14,762	\$3,660
13	Capital Debt Reimbursement	\$461	\$0	(\$461)
14	Early Essential Education Grant	\$12,904	\$13,056	\$152
15	Total State Revenue	\$1,897,461	\$328,389	(\$1,569,073)
16				
17	Anticipated Education Spending Revenue			
18	Education Spending Revenue	\$0	\$2,152,143	\$2,152,143
19	Technical Center Tuition Revenue	\$0	\$32,341	\$32,341
20	Total Education Spending Revenue	\$0	\$2,184,484	\$2,184,484
21				
22	Total Anticipated Revenue	\$1,939,142	\$2,651,384	\$712,241
23				
24	Anticipated Expenses			
25	Elementary School	\$1,376,933	\$1,457,006	\$80,073
26	Payments to Other School Districts	\$1,173,442	\$1,194,378	\$20,936
27	Total Anticipated Expenses	\$2,550,376	\$2,651,384	\$101,008
28				
29	Education Spending		\$2,184,484	
30	Equalized Pupils		287.73	
31	Per Pupil Education Spending		\$7,592	
32				
33	Anticipated Education Tax Rates			
34		FY04*	FY05	Change
35	State Education Tax Rate	\$1.1000	\$1.0500	(\$0.0500)
36	Above Base Ed Payment Spending Rate	N/A	111.65%	N/A
37	Equalized Residential Education Tax Rate	\$1.5413	\$1.1723	(\$0.3690)
38	Common Level of Appraisal	95.14%	88.91%	-6.23%
39	Local Residential Education Tax Rate	\$1.6200	\$1.3185	(\$0.3015)
40				
41	Equalized Non-Homestead Education Tax Rate	\$1.5413	\$1.5400	(\$0.0013)
42	Common Level of Appraisal	95.14%	88.91%	-6.23%
43	Non-Homestead Education Tax Rate	\$1.6200	\$1.7321	\$0.1121
* FY04 tax rates were calculated under Act 60. FY04 rates shown above have been estimated as if Act 68 was in effect in FY04 only for comparison to anticipated FY05 Rates.				

Berkshire Town School District FY05 Anticipated Expenses					
Line	DESCRIPTION	2002-03	2003-04	2004-05	
		Actual	Budget	Anticipated	Change
1	K-8 Instructional				
2	Salaries / Elementary	\$255,203	\$259,628	\$250,725	(\$8,903)
3	Salaries / Secondary	\$130,965	\$137,415	\$142,088	\$4,674
4	Salaries / Summer Instruction	\$0	\$3,000	\$3,000	\$0
5	Salaries / Substitutes	\$8,266	\$9,133	\$9,133	\$0
6	Health Ins / Elementary	\$36,559	\$44,198	\$42,324	(\$1,874)
7	Health Ins / Secondary	\$17,774	\$24,880	\$28,025	\$3,145
8	Life Ins / Elementary	\$242	\$245	\$235	(\$10)
9	Life Ins / Secondary	\$119	\$122	\$143	\$20
10	FICA / Elementary	\$19,699	\$19,862	\$19,180	(\$681)
11	FICA / Secondary	\$9,848	\$10,512	\$10,870	\$358
12	FICA / Summer & Substitutes	\$0	\$928	\$928	\$0
13	Dental Ins / Elementary	\$539	\$661	\$1,914	\$1,254
14	Dental Ins / Secondary	\$612	\$661	\$1,191	\$530
15	Workers' Comp / Elementary	\$652	\$1,155	\$1,314	\$159
16	Workers' Comp / Secondary	\$309	\$618	\$745	\$126
17	Workers' Comp / Summer & Subs	\$0	\$55	\$64	\$9
18	Unemp Ins / Elementary	\$123	\$128	\$355	\$227
19	Unemp Ins / Secondary	\$57	\$51	\$144	\$93
20	Tuition Reimbursement	\$6,726	\$7,569	\$7,527	(\$43)
21	Purchased Professional Svcs	\$6,595	\$7,200	\$8,500	\$1,300
22	Inservice / Training	\$4,353	\$8,700	\$8,700	\$0
23	Mileage Reimbursement	\$146	\$0	\$0	\$0
24	Copiers	\$2,641	\$3,598	\$4,781	\$1,183
25	Technical Education	\$1,358	\$1,000	\$1,000	\$0
26	Cultural Arts Program	\$1,925	\$2,000	\$2,000	\$0
27	Supplies	\$19,517	\$17,000	\$17,000	\$0
28	Books	\$7,355	\$8,000	\$8,000	\$0
29	Field Trips	\$2,281	\$2,000	\$2,000	\$0
30	Equipment	\$803	\$1,000	\$1,000	\$0
31	Total K-8 Instructional	\$534,667	\$571,319	\$572,885	\$1,567
32					
33	Special Education				
34	Salaries / Teachers	\$44,248	\$49,223	\$52,306	\$3,083
35	Wages / Paraeducators	\$58,471	\$71,200	\$76,989	\$5,789
36	Wages / Substitutes	\$2,632	\$2,141	\$2,141	\$0
37	Health Ins / Teachers	\$5,399	\$5,661	\$12,680	\$7,019
38	Life Ins	\$46	\$41	\$41	\$0
39	FICA	\$8,149	\$9,529	\$10,208	\$679
40	Dental Ins	\$255	\$330	\$510	\$180
41	Municipal Retirement	\$2,035	\$3,297	\$3,584	\$287
42	Workers' Comp	\$309	\$690	\$865	\$174
43	Unemp Ins	\$107	\$124	\$349	\$225
44	Tuition Reimbursement	\$0	\$1,042	\$1,060	\$18
45	Purchased Professional Svcs	\$525	\$1,500	\$1,500	\$0
46	Extended School Year	\$1,793	\$2,000	\$2,000	\$0
47	Psychological Assessments	\$727	\$3,000	\$3,000	\$0
48	District Assessment	\$42,953	\$41,695	\$45,031	\$3,336
49	Mileage	\$296	\$300	\$300	\$0
50	Early Essential Education	\$19,094	\$23,865	\$30,712	\$6,847
51	Supplies	\$944	\$800	\$800	\$0

Berkshire Town School District FY05 Anticipated Expenses					
Line	DESCRIPTION	2002-03 Actual	2003-04 Budget	2004-05 Anticipated	Change
52	Books	\$288	\$600	\$600	\$0
53	Equipment	\$1,368	\$500	\$500	\$0
54	Total Special Education	\$189,639	\$217,538	\$245,176	\$27,638
55					
56	Co-Curricular Activities				
57	Supplies	\$666	\$500	\$500	\$0
58	Officials	\$770	\$900	\$900	\$0
59	Equipment	\$0	\$0	\$0	\$0
60	Total Co-Curricular	\$1,436	\$1,400	\$1,400	\$0
61					
62	Guidance Services				
63	Salary	\$31,402	\$35,159	\$31,950	(\$3,209)
64	Substitutes	\$405	\$500	\$500	\$0
65	Health Insurance	\$5,817	\$9,932	\$7,992	(\$1,940)
66	Life Ins	\$40	\$41	\$41	\$0
67	FICA	\$2,368	\$2,690	\$2,444	(\$245)
68	Dental Ins	\$136	\$220	\$340	\$120
69	Workers' Comp Insurance	\$69	\$158	\$167	\$9
70	Unemployment Insurance	\$12	\$13	\$36	\$23
71	Tuition Reimbursement	\$0	\$694	\$707	\$12
72	Testing & Assessments	\$1,017	\$3,072	\$1,500	(\$1,572)
73	Total Guidance Services	\$41,265	\$52,479	\$45,677	(\$6,802)
74					
75	Health Services				
76	Salary	\$8,441	\$8,770	\$21,966	\$13,196
77	Health Insurance	\$0	\$650	\$5,328	\$4,678
78	Life Ins	\$0	\$0	\$20	\$20
79	Dental Ins	\$0	\$0	\$170	\$170
80	FICA	\$646	\$721	\$1,680	\$960
81	Workers' Comp Insurance	\$34	\$62	\$115	\$53
82	Unemployment Insurance	\$12	\$13	\$36	\$23
83	Staff Immunizations	\$353	\$400	\$400	\$0
84	Supplies	\$210	\$500	\$500	\$0
85	Total Health Services	\$9,696	\$11,115	\$30,216	\$19,100
86					
87	Paraeducators / Tutors				
88	Wages	\$12,171	\$19,890	\$20,874	\$984
89	FICA	\$931	\$1,522	\$1,597	\$75
90	Municipal Retirement	\$338	\$934	\$989	\$55
91	Workers' Comp Insurance	\$69	\$131	\$160	\$29
92	Unemployment Insurance	\$25	\$23	\$66	\$43
93	Total Paraeducators	\$13,534	\$22,500	\$23,686	\$1,186
94					
95	Library				
96	Salary	\$34,767	\$37,503	\$37,767	\$264
97	Substitutes	\$490	\$720	\$720	\$0
98	Health Insurance	\$3,174	\$7,449	\$7,992	\$543
99	Life Ins	\$40	\$41	\$41	\$0
100	FICA	\$2,651	\$2,869	\$2,889	\$20
101	Dental Ins	\$204	\$220	\$340	\$120
102	Workers' Comp Insurance	\$86	\$169	\$198	\$29

Berkshire Town School District FY05 Anticipated Expenses					
Line	DESCRIPTION	2002-03	2003-04	2004-05	
		Actual	Budget	Anticipated	Change
103	Unemployment Insurance	\$12	\$13	\$36	\$23
104	Tuition Reimbursement	\$0	\$694	\$707	\$12
105	Books	\$3,425	\$2,500	\$2,500	\$0
106	AV Materials	\$638	\$500	\$500	\$0
107	Total Library	\$45,486	\$52,678	\$53,689	\$1,011
108					
109	Technology				
110	Contracted Professional Services	\$0	\$500	\$500	\$0
111	Gov Net Internet Service	\$4,300	\$4,300	\$4,300	\$0
112	Equipment	\$4,977	\$3,000	\$3,000	\$0
113	Total Technology	\$9,277	\$7,800	\$7,800	\$0
114					
115	Grants				
116	Success By Six	\$34	\$0	\$0	\$0
117	Total Grants	\$34	\$0	\$0	\$0
118					
119	School Directors				
120	Salaries	\$2,500	\$2,500	\$3,750	\$1,250
121	Treasurer	\$2,562	\$2,612	\$2,690	\$78
122	FICA	\$387	\$391	\$493	\$102
123	Workers' Comp Insurance	\$17	\$23	\$34	\$11
124	Legal Services	\$7,081	\$8,000	\$8,000	\$0
125	Audit	\$2,750	\$2,425	\$3,400	\$975
126	Errors & Omissions Ins	\$696	\$833	\$1,000	\$167
127	Bonds	\$581	\$639	\$639	\$0
128	Supplies	\$0	\$400	\$400	\$0
129	Dues / Advertising / Miscel	\$7,230	\$6,275	\$7,500	\$1,225
130	School Directors Training	\$0	\$400	\$500	\$100
131	Total School Directors	\$23,805	\$24,498	\$28,406	\$3,908
132					
133	Supervisory Union				
134	Assessment	\$42,241	\$41,311	\$47,007	\$5,696
135					
136	School Administration				
137	Salary / Principal	\$60,201	\$62,609	\$62,609	\$0
138	Assistant Principal	\$1,050	\$1,700	\$1,700	\$0
139	Salary / Secretary	\$16,739	\$17,550	\$18,299	\$749
140	Health Insurance	\$6,995	\$11,066	\$21,384	\$10,318
141	FICA	\$5,966	\$6,262	\$6,319	\$57
142	Dental Ins	\$428	\$220	\$1,455	\$1,234
143	Disability & Life Insurance	\$313	\$354	\$667	\$313
144	Municipal Retirement	\$670	\$878	\$915	\$37
145	Workers' Comp Insurance	\$172	\$405	\$477	\$72
146	Unemployment Insurance	\$29	\$26	\$72	\$46
147	Tuition Reimbursement	\$0	\$0	\$1,129	\$1,129
148	Mileage & Training	\$0	\$500	\$500	\$0
149	Supplies & Postage	\$1,686	\$2,000	\$2,000	\$0
150	Dues	\$583	\$500	\$500	\$0
151	Total School Admin	\$94,830	\$104,069	\$118,026	\$13,957
152					

Berkshire Town School District FY05 Anticipated Expenses					
Line	DESCRIPTION	2002-03	2003-04	2004-05	
		Actual	Budget	Anticipated	Change
153	Operation of Plant				
154	Wages / Custodians	\$51,890	\$49,976	\$52,243	\$2,267
155	Health Insurance	\$4,689	\$11,716	\$12,898	\$1,182
156	FICA	\$3,970	\$3,873	\$4,046	\$173
157	Municipal Retirement	\$2,372	\$1,864	\$1,943	\$79
158	Workers' Comp Insurance	\$1,519	\$2,673	\$3,078	\$405
159	Unemployment Insurance	\$33	\$27	\$76	\$49
160	Rubbish	\$1,100	\$2,400	\$2,000	(\$400)
161	Grounds Maintenance	\$1,550	\$1,800	\$1,800	\$0
162	Repairs to Bldg & Maintenance	\$20,235	\$13,200	\$13,200	\$0
163	Property & Liability Ins	\$4,959	\$6,370	\$7,427	\$1,057
164	Telephone	\$2,458	\$3,000	\$2,750	(\$250)
165	Supplies	\$2,597	\$3,000	\$3,000	\$0
166	Equipment	\$0	\$2,000	\$2,000	\$0
167	Propane	\$322	\$700	\$500	(\$200)
168	Fuel Oil	\$7,209	\$11,562	\$11,562	\$0
169	Electricity	\$11,017	\$13,367	\$12,808	(\$559)
170	Total Operation of Plant	\$115,919	\$127,528	\$131,332	\$3,803
171					
172	Transportation				
173	To / From School	\$108,603	\$112,405	\$122,200	\$9,795
174	After School Activities Bus	\$366	\$0	\$0	\$0
175	Co-Curricular	\$1,213	\$3,000	\$3,000	\$0
176	Total Transportation	\$110,182	\$115,405	\$125,200	\$9,795
177					
178	Food Service Program	\$0	\$3,000	\$3,000	\$0
179					
180	Short Term Debt				
181	Tax Anticipation Interest	\$0	\$300	\$300	\$0
182					
183	Long Term Debt				
184	Bond Principal	\$15,000	\$15,000	\$15,000	\$0
185	Bond Interest	\$9,763	\$8,992	\$8,206	(\$786)
186	Total	\$24,763	\$23,992	\$23,206	(\$786)
187					
188	Elementary Budget	\$1,256,774	\$1,376,933	\$1,457,006	\$80,072
189					
190	Payments to Other School Districts				
191	High School Tuition	\$746,320	\$921,956	\$909,025	(\$12,931)
192	Technical Education Tuition	\$14,983	\$15,304	\$59,790	\$44,485
193	SPED Excess Costs	\$117,726	\$120,897	\$81,864	(\$39,034)
194	SPED Tuition	\$93,020	\$86,672	\$110,100	\$23,428
195	SPED Transportation	\$27,960	\$28,613	\$33,600	\$4,988
196	Other School Costs	\$1,000,009	\$1,173,442	\$1,194,378	\$20,936
197					
198	Total Budget	\$2,256,783	\$2,550,376	\$2,651,384	\$101,008
The 2003/2004 school year budget anticipated there would be 105 high school students.					
The 2004/2005 school year budget anticipates there will be 98 high school students.					

Franklin Northeast Supervisory Union FY05 Budget

		FY03	FY04	FY05	04 to 05	Berkshire
	EXPENSES	Actual	Budget	Budget	Change	Share
1	Superintendent	\$80,806	\$84,606	\$92,072	\$7,466	\$10,301
2	Business Manager	\$64,409	\$66,853	\$69,293	\$2,441	\$7,753
3	Curriculum Coordinator	\$31,424	\$32,645	\$33,704	\$1,059	\$3,771
4	Technology Services	\$7,273	\$10,000	\$10,000	\$0	\$1,119
5	Administrative Assistants	\$58,044	\$59,982	\$63,116	\$3,133	\$7,062
6	Bookkeepers	\$57,886	\$61,916	\$64,939	\$3,022	\$7,266
7	Health Insurance	\$36,245	\$43,244	\$48,651	\$5,406	\$5,443
8	Social Security	\$23,457	\$23,832	\$25,142	\$1,310	\$2,813
9	Life Insurance	\$924	\$952	\$952	\$0	\$106
10	Municipal Retirement	\$17,067	\$18,580	\$19,412	\$832	\$2,172
11	Workers Comp Ins.	\$763	\$1,095	\$1,566	\$471	\$175
12	Unemployment Ins.	\$514	\$612	\$612	\$0	\$68
13	Tuition Reimbursement	\$0	\$2,622	\$2,622	\$0	\$293
14	Dental Insurance	\$6,962	\$7,660	\$7,709	\$50	\$863
15	Disability Insurance	\$919	\$1,619	\$1,708	\$89	\$191
16	Service Contracts	\$2,916	\$3,500	\$3,500	\$0	\$392
17	Audit	\$1,450	\$1,200	\$1,700	\$500	\$190
18	Rent	\$11,484	\$11,714	\$11,948	\$234	\$1,337
19	Mileage Reimbursement	\$5,710	\$6,025	\$6,025	\$0	\$674
20	Training	\$1,653	\$3,000	\$3,000	\$0	\$336
21	Property & Liability Ins.	\$3,590	\$4,486	\$4,487	\$0	\$502
22	Telephone	\$3,613	\$4,200	\$4,000	(\$200)	\$448
23	Miscellaneous	\$2,584	\$3,000	\$2,600	(\$400)	\$291
24	Legal	\$679	\$1,500	\$1,500	\$0	\$168
25	Equipment Repair	\$88	\$500	\$450	(\$50)	\$50
26	Office Supplies	\$11,901	\$9,900	\$12,000	\$2,100	\$1,343
27	Professional Books	\$727	\$600	\$750	\$150	\$84
28	Dues & Fees	\$3,473	\$4,090	\$4,090	\$0	\$458
29	Office Equipment	\$15,700	\$4,500	\$4,500	\$0	\$503
30	Curriculum Development	\$38	\$1,000	\$0	(\$1,000)	\$0
31	Advertising	\$0	\$500	\$500	\$0	\$56
32	TOTAL EXPENSES	\$452,298	\$475,932	\$502,546	\$26,614	\$56,227
33		\$0				
34	REVENUES		FY04	FY05	Change	Berkshire
35	Transfer to SPED	\$29,338	\$28,136	\$29,673	\$1,537	\$3,320
36	Grants	\$32,324	\$32,127	\$38,669	\$6,542	\$4,326
37	Prior Year Excess	\$29,075	\$11,241	\$5,963	(\$5,278)	\$667
38	Other	\$3,244	\$9,500	\$8,100	(\$1,400)	\$906
39	TOTAL REVENUES	\$93,982	\$81,004	\$82,405	\$1,401	\$9,220
40						
41	ASSESSMENT AMOUNT	\$364,279	\$394,927	\$420,140	\$25,213	\$47,007
42						
43	SCHOOL DISTRICT	FY03	FY04	FY05	04 to 05	FY05
44	ASSESSMENTS	Actual	Assessment	Assessment	Change	RATE
45	Bakersfield	\$37,223	\$43,332	\$42,867	(\$465)	10.20%
46	Berkshire	\$42,241	\$41,311	\$47,007	\$5,696	11.19%
47	Enosburg	\$146,381	\$163,449	\$172,440	\$8,991	41.04%
48	Montgomery	\$26,349	\$27,616	\$31,906	\$4,291	7.59%
49	Richford	\$112,086	\$119,219	\$125,920	\$6,701	29.97%
50	TOTAL ASSESSMENTS	\$364,279	\$394,927	\$420,140	\$25,213	100.00%

Please direct questions to your School Board Members or Bill Samuelson
the FNESU Business Manager, at 802-848-7661

District: **Berkshire**
County: **Franklin**

LEA: **018**
S.U.: **Franklin Northeast**

Expenditures

	FY2002	FY2003	FY2004	FY2005
Budget (local budget approved in prior years)	2,272,155	2,342,404	2,550,376	\$2,651,384
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	\$32,341
S.U. assessment (included in local budget)	39,076	42,241	41,311	\$47,007
Deficit (if included in local budget)	-	-	-	-
Block grant paid by State to tech center in prior years	45,000	37,237	34,337	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	2,317,155	2,379,641	2,584,713	2,651,384

- + 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

Act 144 expenditures (if any - excluded from "Education Spending")	-	-	-	-
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Revenues

+ Local revenues (categorical grants, donations, tuitions, surplus, etc., including Act 144 revenues)	537,272	382,828	353,915	\$466,900
+ Capital debt aid	3,557	2,090	459	\$0
+ Special program revenues (if not included in local budget)	-	-	-	-
- Deficit if not included in budget or expenditures	-	-	-	-
- Act 144 revenues	540,829	384,918	354,374	466,900
Total revenues	540,829	384,918	354,374	466,900
- Fund raising (if any)	-	-	-	-
Adjusted local revenues	540,829	384,918	354,374	466,900

Education Spending (Act 68 definition)

Equalized Pupils	1,776,326	1,994,723	2,230,339	2,184,484
	277.03	287.70	286.35	287.73

Education Spending per Equalized Pupil

	6,412	6,933	7,789	7,592
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Excess Spending per Equalized Pupil (if any)
Per pupil figure used for calculating District Adjustment

	not applicable	not applicable	not applicable	not applicable
	not applicable	not applicable	not applicable	not applicable

District spending adjustment (minimum of 100%)
(\$7,592 / \$6,800)

	not applicable	not applicable	not applicable	not applicable
	not applicable	not applicable	not applicable	not applicable

Anticipated homestead tax rate, equalized
(111.647% x \$1.05)

	not applicable	not applicable	not applicable	not applicable
	not applicable	not applicable	not applicable	not applicable

Household Income Percentage for income sensitivity
(111.647% x 2.0%)

	not applicable	not applicable	not applicable	not applicable
	not applicable	not applicable	not applicable	not applicable

HOT LUNCH PROGRAM

Balance on hand	July 01, 2002	(\$6,491.39)
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REVENUE:

Adults & Children' Hot Lunch Sales	
Breakfast & Lunch	\$24,266.62
St. Treas. Reimbursements	\$0.00
Lunch & Breakfast	\$23,801.43
Lyndonville Bank Int.	\$13.76
Donated by the School	\$17,100.00
Raffle	<u>\$176.00</u>
Refunds French's, Burlington Food Service etc	\$86.81
TOTAL REVENUE	\$65,444.62
 TOTAL REVENUE AVAILABLE	 \$65,444.62

DISBURSEMENTS:

Lunch & Breakfast	
Salary Cooks Breakfast & Lunch	\$26,807.40
Health Ins	\$1,728.08
FICA/Cooks/Agent/ Subs	\$6,092.37
Workers Compensation	\$1,015.00
Supplies	\$1,123.21
Food/ Lunch & Breakfast	\$13,898.67
Milk/Lunch & Breakfast	\$4,963.30
Storage	\$309.45
Freight	\$360.00
Service Charge	<u>\$71.80</u>
TOTAL DISBURSEMENTS	\$56,369.28
Minus balance on hand 7/1/02	(\$6,491.39)
 HOT LUNCH FINAL BALANCE	 \$2,583.95

**BERKSHIRE TOWN SCHOOL DISTRICT
JOINT REPORT OF SCHOOL DIRECTORS
AND
OFFICE OF SUPERINTENDENT OF SCHOOLS**

2003-2004

Enrollment as of September, 2003

Grade	K	1	2	3	4	5	6	7	8	Total
	16	18	30	19	22	20	21	23	22	191

Enrollment as of September, 2002

Grade	K	1	2	3	4	5	6	7	8	Total
	16	25	17	19	20	21	20	22	22	182

Student-Centered, Standards-Based Education

The Vision:

What the FNESU Learning Community Will Look Like in 2007

Curriculum, Instruction, and Assessment

- Student interests, needs, and strengths drive instruction.
- Students have multiple opportunities to meet the standards through:
 - Instruction that corresponds to the learning opportunities described in the standards adopted by FNESU and responds to the individual interests, strengths, and needs of students;
 - Extended learning opportunities including accommodations, modifications, and interventions that are clearly articulated and available to help all students achieve the standards. Opportunities for advanced achievement, beyond the standards, are also provided. All teachers know what's available and who to go to to get help.
 - IEPs that are consistent with the standards and evidence in the *FNESU Standards-Based Curriculum*.

Data

- Data from the FNESU comprehensive assessment system are used to make informed decisions about planning, instructional and school improvement, and decisions about individual students (e.g., referrals, opportunities to learn, graduation.)

School Climate

- The social and emotional welfare of our students is the foundation of their learning.
- Families and community members share with faculty, staff, and administration the collective responsibility for student well being and improved student learning.
- Each school strives to be a safe, nurturing environment characterized by respect and is free from harassment, bullying, and violence in any form. Diversity is embraced in the FNESU learning community.

Professional Development, Supervision and Evaluation

- A Professional Development Council creates, coordinates, and communicates information about a long-term professional development plan that balances individual school needs, all schools' needs, and supervisory union opportunities and meets criteria for high quality professional development, including identification of staff needs through needs assessment.

Community Partnerships/Communication With Students, Families, Staff, Community and School Board Members

- Each student is known well by at least one adult in the school.
- Students receive regular feedback on their learning and on their progress toward meeting the standards.

District and School Resources for Continuous Improvement

- Two-year action plans and district strategic plans are reviewed and revised annually based on student results data (student performance data and other indicators, such as dropout rates), data about programs and practices, and data about resources.
- The FNESU administrative team functions as a learning community focused on continuous improvement in the school district. Team members support each other by regularly sharing expertise and experience. The team actively explores and reflects upon new information, research and best practices particularly as those relate to curriculum, instruction, and assessment of student learning within the unified FNESU Goals.
- The FNESU Central Office will support school districts (schools, boards, employees, teachers, paraeducators, and administrators) and one another effectively and in a friendly manner. People in Central Office will maintain fiscal responsibility, respond to all questions, communicate and clarify information, produce accurate work, and maintain common direction across the district. At all times, Central Office personnel will maintain confidentiality.

Superintendent's Report Conversations About Education

A new Federal law, No Child Left Behind Act (NCLBA), is having an incredible impact on education. This complicated legislation has caused more conversations about education than has any previous law during my forty plus years in the field.

Conversations range from praise for the focus on student achievement, teacher quality and quality professional development, to grave concern related to insufficient funding, punitive aspects of the law, and extraordinarily rigorous reporting requirements.

As for the positives, the focus on student achievement is truly welcome. The need to look at specific groups of students (English as second language learners, students receiving special education services, minority students, students on free and reduced lunch, etc.) to ensure success for all students is an excellent focus. This analysis of test results forces educational leaders to look at student results from different perspectives, determine needed interventions or changes in programs, and provide supplementary materials.

In order to analyze data, Franklin Northeast Supervisory Union is participating in a Student Information System Consortium. This system is a data warehousing that allows the user to ask the system specific questions and receive immediate analysis. For example, if an action

planning team wishes to learn how the school's special education population is performing in math problem solving, the system will provide the information quickly. Likewise, if a team is interested in knowing whether or not a homework club makes a difference, the question can be asked to determine results for all students taking advantage of the homework club. Comparisons between groups of learners can be made. Results for a specific student or groups of students over time can also be studied. Leadership teams at both the building levels and district level can focus on student learning frequently during a school year so adjustments in teaching, programs, and materials can be made throughout the year. With constant review and scrutiny and instructional adjustments, student learning will be increased.

Just as student achievement will be closely monitored, so will teachers' and paraeducators' credentials. To have a teaching license and a specific endorsement may not be sufficient. The Department of Education will review all teaching licenses matching the endorsements to actual job assignments. In some cases, teachers may require more than one endorsement to be able to continue performing present teaching responsibilities.

Likewise, paraeducators are expected to meet certain quality standards. The expectation is that Title I schools hire only people with Associate degrees to serve as paraeducators. People presently employed will be required to have earned Associate degrees by January, 2005, or be able to demonstrate skills equivalent to those held by people with Associate degrees. The paraeducators will demonstrate that they possess forty-eight to sixty credits or provide a quality portfolio to be reviewed by a local professional development board consisting of representatives including administrators, teachers, paraeducators, and a college/university professor.

In order to increase skills of all personnel, staff development will be ongoing rather than be comprised of daylong workshops and short conferences. Unless there is follow up and support at the building level, the short-term activities will not be allowable through Federal grant dollars.

In contrast to the demanding positive aspects of NCLBA, educators are also struggling with some negative thrusts of the legislation, including insufficient funding, punitive aspects, and cumbersome reporting requirements. As stated, this Federal law is clearly under funded. Like so many mandates, schools are expected to provide more and more services without sufficient funds to support the demands. This thrust puts more and more responsibility back on the local taxpayers. For example, the law requires that schools not making adequate yearly progress, as set by the State, must provide supplementary services for students. Many of these services must be provided at local expense. If progress is still not adequate over four years, the State Board of Education will review the case and decide the outcome.

As for unrealistic reporting requirements, it is my opinion that personnel in small schools, in particular, will be stretched to breaking levels to produce massive reports to meet the requirements of NCLBA. With the many functions principals already perform, this added assignment may well result in fewer professionals remaining in the job or causing local districts to hire people to assist the principal in meeting the reporting demands.

Regardless of these challenges, the good news is that whether conversations are directed toward the positives or negatives of NCLBA, our schools are receiving much attention. Over time, this attention, coupled with continuous scrutiny from within, will, in my opinion, produce positive change for all students.

Curriculum

The vision for a student-centered, standards-based education has been developed by our school administrators and supported by our school boards. Evidence for this support is seen in the adoption of the Franklin NE Supervisory Union (FNESU) Standards-Based Curriculum. It is seen when educators ensure that students are central to the planning of instruction and assessment. It is seen when time is planned for educators to work together to improve their practice by providing instruction and assessing learning in new ways. While this vision includes much more than curriculum, instruction and assessment, these are key to the foundation of the vision and its achievement. This vision continues to be refined and provides an intentional focus for our work.

Much progress has been made over the past years in the area of curriculum. A pre-kindergarten through grade 8 Franklin Northeast Supervisory Union Standards-Based Curriculum notebook is available in all schools describing the standards and learning expectations for students by grade level. Standards-based course descriptions have been developed by high school teachers and are also included in the notebook along with other resources such as the Vermont School Quality Standards and "The Parent's Guide to Understanding Standards." Please stop by your local school or the superintendent's office if you wish to review this book. This curriculum may also be viewed on line at <http://enosburg.k12.vt.us/fnesu/curriculum.htm>.

Because of the federal reauthorization of the Elementary and Secondary Education Act, now called No Child Left Behind, the Vermont State Department of Education will soon be disseminating information about grade level expectations. The federal law requires annual testing of students in grades 3 through 8, and once in grades 9 through 11. Because of this, the state is working on defining the learning at each grade level. The work teachers in FNESU have done in defining our curriculum will undoubtedly serve us well in this regard. First, our work is being used as a reference for the state work. And second, teachers are learning to teach and assess students relative to standards and learning expectations, and not relative to how other students are doing.

New FNESU report cards have been developed and are being used in Berkshire, Bakersfield, Enosburg, Montgomery, and Richford Elementary Schools this year. All teachers of grades kindergarten through 8 are using these new report cards. Parents and students will learn about progress toward achievement of standards that are clearly identified for each grade level in the curriculum. Parents are encouraged to talk with teachers about the new report cards so that they have a clear understanding of what the changes mean about their student's learning. Although some standards remain the same throughout their school careers, students will be learning more about these standards at each grade level as the learning becomes more complex. Standards-based learning emphasizes depth of learning rather than a broader knowledge of facts. We want our students to be creative thinkers and problem-solvers, and be prepared for dealing with all sorts of challenges once they leave our schools.

Now that the curriculum has been clearly defined, our next work will include developing a system to determine when students are meeting these standards. Teachers have begun working together reviewing student work as evidence of achieving standards. This is very different from the way achievement has been decided in the past. Once levels of achievement have been defined by examples of student work, a data collection system will need to be implemented to collect information about each student and the standards achieved during the student's school career. This will be a determining factor for graduation in years to come.

As parents become more familiar with new programs and curriculums, comments about how these changes have affected their child's learning would be appreciated. Please take time to make suggestions to us at the superintendent's office, as well as directly to school staff.

Federal Grants

The Federal No Child Left Behind Act (NCLBA) provides for most federal grant funds allocated to Franklin Northeast Supervisory Union (FNESU). Our grants from NCLBA, totaling \$1,424,377, include Title I, Title II Parts A and D, Title IV, and Title V. In addition, several grants from other sources are described below. While these grant funds cannot replace local responsibility for providing education resources, they may be utilized to fund a variety of educational activities and initiatives within our supervisory union. Most importantly, funds are being used to support achievement of our local goals. Local school plans have been developed which include measurable goals related to improving student achievement. An advisory group, the Consolidated Grants Planning Committee, which includes representation from the community in addition to educators, provided input about what was important to support with our federal funds within the boundaries of the federal guidelines.

Additional federal grants and resources have been approved for school districts in FNESU. The Early and Periodic, Screening, Diagnosis, and Treatment (EPSDT) reinvestment plan, in partnership with the Vermont Department of Health in the amount of \$67,498. These funds are used to plan prevention and health promotion activities. Examples of expenditures this year include support of summer/after school health-related activities, increased time for guidance counselors or other health-related personnel, a student mentoring program, tooth tutor programs, and professional development for school social work and food service personnel. In its third year is the School-Based Tobacco Use Prevention grant for all schools to provide curriculum and activities that will prevent student use of tobacco. This grant, amounting to \$10,464 for FNESU, is expected to last for several years as part of the tobacco companies' settlement with Vermont. Success By Six grants totaling \$17,955, are being utilized in all five towns to provide early literacy and social experiences to our young children. The Family Center in St. Albans is overseeing a grant awarded to Franklin County, the Early Learning Opportunities grant, in the amount of \$900,000 with the goal of improving the early learning and family services in our area. New this year, is the Reading First grant that provides additional personnel and reading support to Bakersfield, Berkshire, Enosburg, and Richford Elementary Schools. It also supports professional development for teachers in all five FNESU elementary schools, including Montgomery. The Reading First grant award totals \$840,733 over three years, with the possibility of extending the grant to six years.

Please contact Mary Helen Hart if you would like to participate in the Consolidated Grants Planning Committee or for further information about any of these grants.

Title I and Title II Part A

Most of the FNESU Title I and Title II Part A funds provide personnel to support student learning needs in each of the elementary schools and the Early Childhood Program. Twenty-two teachers and ten paraeducators are working in our schools to provide additional support for students. The goals in every school are to help students succeed in regular classroom programs and become academically proficient at their grade levels. Parents are invited and encouraged to be part of the planning of individual student programs. One way of

achieving this is through Parent/School Compacts in which agreement is reached by parents, students, and teachers about what needs to happen for students to be successful in school. The process of working together to support student achievement through discussion and program planning is a critical part of Title I.

In Berkshire, Bakersfield, Montgomery, Enosburg and Richford Elementary Schools, the Title I programs are schoolwide models. This means that Title I resources may be used to support schoolwide programs such as Success For All Reading Program, Mathland, and the Responsive Classroom Program.

FNESU Title I and Title II Part A funds are used to support four teachers and one paraeducator in Berkshire Elementary School, three teachers and three paraeducators in Bakersfield Elementary School, and four teachers in Richford Elementary School. In Enosburg Elementary School, FNESU employs five teachers and four paraeducators. In Montgomery, three teachers are partially funded, and one paraeducator is employed through this grant. In the Early Childhood Program, Title I employs one part-time teacher and one part-time paraeducator.

In all schools, Title I funds provide resources for Parent Literacy and Math gatherings and resources for parent libraries. Local portfolio scoring of student work is also supported through Title I.

Title II Part A

In addition to the personnel described above, Title II Part A funds are used for professional development which focuses on improving academic instruction to students so they better achieve the standards described in the Vermont Framework of Standards and Learning Opportunities and our local curriculum. Educators plan to use funds to support activities such as conferences, courses, and workshops that will enhance their teaching, and provide them with new information and activities to share in the classroom. Many of our inservice activities and presenters are funded through this grant. Funds are also used to support teachers and paraeducators in meeting the new requirements in NCLB for becoming "highly qualified." NCLBA requires that all teachers not only be licensed in their subject areas and for the grade levels in which they teach, but also meet further content area requirements through coursework and other types of professional development. In addition, paraeducators must hold an Associate's degree or its equivalent or pass a state or local test by 2005. Funds from this grant and from Title I are being used to support our staff in their pursuit of these requirements. FNESU activities funded through this grant have included specific education and content area courses, literacy and math training, curriculum development work, and various behavior management trainings.

Title II Part D

Title II Part D provides grant funds to support technology in all FNESU schools. Each school has funds that are being used to support their school's technology plan. Through this grant, \$56,229 is available to the schools.

In addition to these non-competitive funds, there were also funds available on a competitive basis. Individual schools, including Richford Elementary and Jr.-Sr. High Schools, and Bakersfield, Berkshire, and Enosburg Elementary Schools have each applied for \$15,000 for improving the use of technology for student instruction in classrooms. Word has not yet been received on whether these funds will be awarded to our schools.

Title V

Title V continues to fund innovative projects and staff development activities in our schools. District-wide activities such as the oration contest and an art and a music festival will all receive support from this grant. FNESU curriculum work is partially supported with Title V funds. The new standards-based report cards have been designed using funds from this grant. Most of the funds expended by schools this year have been for instructional materials. Schools are continuing the process of planning how to best use available funds in a way that supports their local school action plan goals and improves student achievement. The amount available to FNESU during the 2003-2004 school year is \$61,911.

Title IV – Safe & Drug Free Schools And Communities/Related Grants & Programs

The '03-'04 school year arrived, I am pleased to report, with level funding for Title IV (S&DFS&C) under the No Child Left Behind Act. This funding will allow FNESU to continue providing a variety of quality prevention programs to all students. These include strong research-based programs: Second Step (a violence prevention program), Life Skills, Project Alert, Know Your Body, and Responsive Classrooms. Title IV also funds some "locally tailored" programs that have shown continued success. Mentoring, Educational Support Teams, which participate in the Annual Statewide Conference (BEST), as well as local events and presentations aimed at prevention education and promoting healthy life styles continue to be offered. Also funded are Student Assistance Programs (SAP), including a SAP counselor at EFMHS, and student participation in statewide activities such as the Governor's Youth Leadership Conference. Often programs are replicated in two or more of our towns, and some are specific to a single school based on needs. I encourage residents to inquire about programs, in your town, that are provided all, or in part, with Title IV (S&DFS&C) funding.

Another related source of funding is received through Title IV Subpart 2. This money (part of S&DFC&C) is being used to help fund Truancy/Dropout Prevention and related efforts. As I have previously reported, Enosburg is one of five pilot sites chosen in Vermont. The project continues to gain momentum and has led, this year, to the establishment of a new "Community Based Learning" course at the Enosburg Falls Middle & High School (EFMHS). Further, a local task force made up of students, parents, community members and educators has been formed to continue working on solutions to issues, which contribute to truancy and dropping out. To further help fund these efforts, a Vermont Children's Trust Fund Grant was applied for and awarded for this school year. There is the possibility of receiving two additional years of funding from this source. Although this project is presently taking place at EFMHS, information is being compiled and will be shared throughout the FNESU. Since EFMHS receives tuition students from other FNESU towns, it is expected that this project will have positive effects throughout the Supervisory Union. FNESU administrators meet regularly, and information relative to successes and findings are shared and made, available for district-wide replication.

Part of the Safe Schools effort and Act 51 includes a requirement that Vermont educators complete a 15-hour drug/alcohol awareness program, "Drugs in Perspective." This year, I was able to work with a new consultant, in the Division of Alcohol and Drug Abuse Programs, and offer the training here in FNESU. The first day took place in November, and the second day is scheduled for May. Providing in-district training offers three major advantages. First, the group is made up of all FNESU educators who can share experiences and ideas from their respective schools. Second, participants do not have to travel long distances to

other training sites. Third, costs are substantially reduced. Based on this year's positive participant input, I plan to continue in-district Act 51 training in future years.

I would also like to mention that Alcohol Drug Addiction Prevention Program (ADAP) makes small grants available for various prevention and healthy choice programs. They are presently working with some of FNESU schools and communities around these efforts.

The "School Based Tobacco Prevention Grant" was once again funded for the '03-'04 school year. This grant provides funding for a variety of tobacco prevention/reduction activities and initiatives throughout FNESU.

I have previously noted our active partnership with the Franklin-Grand Isle Workforce Investment Board (WIB) as it relates to Truancy/Dropout Prevention efforts. The WIB is committed to the education and future success of all of our students. I am pleased to report that the WIB is taking the lead in attempting to secure a "Career Start" grant, which would greatly increase the effective transition of many students from school to employment. At this point, we are only in the planning stage; but as a member the WIB Steering Committee (and student employment contact in FNESU), I can report that we plan to do everything possible to secure this resource.

In closing, I want to thank everyone (students, parents, community members, educators, and members of FGI regional organizations) for their continued energy, effort and plain old hard work. Together we have developed, and continue to strengthen, school/community/business partnerships, which lead to quality education and help to insure success for all students in FNESU.

Contact Jake Schuler at 933-5608 Ext. 37 for additional information.

Special Education Funding in Vermont Schools Town Report 2003

Michelle Jewett, Director of Special Programs

We receive state and federal funding in Vermont to support the provision of special education to students with handicapping conditions. Vermont uses a reimbursement system to support local school districts in the provision of eligible special education services. This reimbursement system works in a three-pronged formula, with a mainstream block grant, extraordinary cost reimbursement, and actual special education expenditures reimbursement.

The **mainstream block grant** is a predictable amount for each town, is based on the number of students in each district, and is computed on state average for special education salaries. The state pays 60% of the cost and the school districts must expend or match the remaining 40% of the cost.

Extraordinary reimbursement is designed to protect districts from completely absorbing the burden of high cost programs for individual students. Once a student's program reaches a threshold of \$50,000, the state will reimburse the district for 90% of the additional cost. For example, if a district has a student in a residential program that costs \$97,000, the school

district pays the first \$50,000 from local dollars. They then submit a report to the state for the remaining \$47,000, of which they will receive \$42,300 back from the Department of Education, leaving a total local cost of \$54,700. The \$50,000 deductible, however, is also figured into the actual expenditures reimbursement and will be reimbursed at a rate of between 50%-57% depending upon the Department of Education receipts and expenditures.

The actual **expenditures reimbursement** reimburses town districts for eligible special education expenditures not covered by federal funds, state block grants and local match, and extraordinary reimbursement and applies the reimbursement rate to the remaining funds. The same rate applies to each town, and the reimbursement rate is adjusted annually to assure that the state's share across all sections of the formula is 60%. In FY03, the reimbursement rate was 55.315%.

In addition to state funds that contribute to the cost of providing special education programs, we receive federal funds (IDEA-B) that are allowed to be used for the provision of special education eligible aides and services. Typically, this money is used to provide services such as speech and language services, special education administration, in-service training for teachers and paraeducators, and counseling. The rules governing IDEA-B require that towns have a maintenance of effort, which means that federal funds must be used to supplement the provision of services, not supplant local taxpayers' dollars. Last year in Franklin Northeast, we received \$189,610 from the federal government for such services.

In addition to receiving reimbursement for expenditures to be used to provide special education services, we participate in the Medicaid Reinvestment program. This program allows school districts to submit claims to Medicaid for medically necessary special education services such as personal care services, remediation of a medical disability (physical, cognitive or academic in nature), speech and language services, etc. The money generated by those claims is split with the Department of Education, and is intended for prevention and intervention programs to help all students achieve high standards. Although this money CANNOT be used to pay for special education services at the local level, it is being used to provide support services to other students. The intent is to prevent the need for special education for some students by providing intensive supports early. Over the past few years, towns have collected as much as \$60,000 from Medicaid Reinvestment Program. Activities supported with these funds include guidance counselor time, nursing time, increased counseling services, etc.

Despite many challenges and obstacles, we strive to improve our ability to provide supports and services in cost-effective, time efficient, and meaningful ways. Special Education funding in Vermont is a complex system, involving many different sources of funds, and many different public and government agencies. I would be happy to provide clarification or further information upon request.

SPECIAL EDUCATION SERVICES AVAILABLE

The Franklin Northeast Supervisory Union assures that all school-aged children who are handicapped, regardless of the severity of their handicaps and who are 504 eligible or in need of special education, shall be entitled to free and appropriate public education.

Contact:

Michelle Jewett, Director of Special Programs/504 Coordinator
Franklin Northeast Supervisory Union
P. O. Box 130
Richford, Vermont 05476
Telephone: 802-848-7661, Ext. 6

BERKSHIRE ELEMENTARY SCHOOL PRINCIPAL'S ANNUAL REPORT

The Berkshire Elementary School mission states that "The Berkshire community is dedicated to the education of the whole child-intellectually, socially, emotionally, culturally, and physically. Together, we share the responsibility of helping each child reach his or her potential as a contributing citizen in our rapidly growing global society." In our effort to fulfill our mission, we turn to the FNESU School Goals which speak to curriculum and literacy, positive learning environment, and technology.

Curriculum and Literacy:

For the past two years, our teachers have been working with the supervisory union to create a district-wide, standards-based curriculum and report card. Even though the curriculum is nearly complete, the teachers are continuing to meet in grade-level groups consisting of their colleagues from other supervisory union schools. One of the primary purposes for these meetings is to create SU wide benchmarks for assessing student work. This is the second year that we have used standards-based report cards because we piloted them during the 2002-2003 school year.

This year, Berkshire was one of four SU schools that received a Reading First grant. The monies from this federally-funded, three-year grant are being used to support the literacy initiative that we began with the "Success For All" reading program in 1998. We have hired a reading coach to assist our teachers with student assessment, demonstrate reading strategies and ensure fidelity to the grant. In addition, the FNESU has hired a Reading First coordinator who will oversee all aspects of the grant within the supervisory union.

The Action Planning Team continues to monitor student success, create target goals and recommend action steps designed to improve student performance on local, state and federal assessments. Under the current "No Child Left Behind" legislation, schools are encouraged to use scientifically based researched programs. We have been using the "Success For All" reading program in grades k-5, the "Mathland" mathematics program in grades k-5, and the Delta Science Module (DSM) science program in grades 3-8 for several years. This year, we added the DSM program to grades 1&2; and we have initiated the "Increasing Students' Spelling Accuracy in Daily Writing Across the Curriculum" spelling program in grades k-8.

For many years, we have recognized students who have excelled in both academics and extracurricular programs such as sports, music and art. Because we believe that positive student behavior is important to creating a positive school climate, we have begun to recognize those students who are well behaved. At the end of each marking period, every student who has not received a behavioral referral during the marking period gets a special treat such as an ice cream social, movie, etc. We have found that this initiative has helped to reduce the number of referrals by over 25%.

Positive Learning Environment:

We continue to promote a positive learning environment where our students: demonstrate acceptable behavior and respect for others in the school and in the community, have positive feelings of self-worth, abstain from substance abuse, and are accountable for their actions. We are accomplishing this goal by consistently employing proven methods of classroom management and relationship building, by treating students with dignity, by modeling and teaching behaviors that we expect from our students, and by having comprehensive and effective written guidelines that are both fair and practical. Our focus this year has been on respect for ourselves, others, and our school building. Through programs such as the

Responsive Classroom class meeting, the Second Step violence prevention curriculum, and rewarding positive behaviors, we believe that we have created the type of environment that meets the goal.

Technology:

During the past seven years, there has been a significant increase in the technological expertise of Berkshire's staff, students, and administrators. This can be attributed to the replacement of outdated equipment with state-of-the-art equipment, and increased training for staff and students. We have been able to move forward with our technology plan due to federal and local funding. These moneys have made it possible to provide computers and internet access in all of our classrooms as well as in the computer lab. In order to accurately assess the impact of information technology on our students, we have begun to identify state standards that include information technology, teach to those standards, and include information technology in our daily lesson plans. The purchase of a 56K internet connection several years ago increased the speed at which the internet can be accessed. However, by today's standards, our access to the internet is slow and sometimes unavailable. We are currently investigating other access options. This year, thanks to our federally funded consolidated grants, we were able to purchase a video display projector which allows us alternative methods of presenting our lessons. In the future, we hope to participate in the VILN (Vermont Interactive Learning Network) in one of our local high schools. This program involves distance learning and will open up numerous possibilities for our students.

We believe that Berkshire Elementary School's greatest asset is the support that it receives from the Berkshire community. We thank you for your continued support. We truly enjoy working with your children, and we believe that, with your support, we can, and will, continue to provide your children with a high quality education.

Business Manager's Update

Last year, the State Legislature again changed Vermont's education funding laws. With the passage of Act 68, significant changes have been made in how school districts are funded beginning with the 2004-2005 school year (FY05). Some of the major funding changes are: the creation of two separate grand lists, the elimination of the General State Support Grant (GSSG), the creation of a residential education tax rate, the creation of a non-homestead education tax rate, the funding of technical education, and the standardization of budget reporting for all Vermont School Districts. Local property tax rate projections provided in the annual report are based upon Act 68, the Governor's recommendation to the State Legislature, and pending legislation. Therefore, tax rate projections may change prior to the annual school district meeting. An update on these issues and the impact on tax rates will be provided during the meeting.

Act 68 creates an equalized residential education tax rate and an equalized non-homestead education tax rate. Only one of these tax rates will be applied to each parcel of property. Current law establishes these rates at \$1.10 for residential property and \$1.59 for non-homestead property. Governor Douglas has recommended that these rates be lowered by \$.05 for FY05. The annual report and budget reflect these lowered rates. An update on the status of the Governor's recommendation, any new legislation affecting education funding and the impact on tax rates will be provided during the annual school district meeting. As was available with Act 60, and now with Act 68, qualifying taxpayers with household incomes of less than \$75,000 will be able to reduce their homestead property taxes by applying for a

prebate when filing their state income taxes. A handout will be available during the annual meeting to help estimate property taxes based upon household income and homestead values.

Act 68 eliminates the GSSG and "sharing pool" established by Act 60. In their place, the State will provide every school district Education Spending Revenue (ESR) based upon each district's spending and anticipated revenues. ESR is computed by subtracting anticipated revenues from anticipated expenses. ESR plus Technical Center Tuition Revenue equals education spending, which is the root for computing the equalized residential education tax rate.

Act 68 changes the method of computing the equalized residential education property tax rate. Residential tax rates will now be computed by taking the spending level approved by taxpayers and subtracting anticipated local and state revenues to obtain the education spending. Education spending is divided by the district's equalized pupils to derive education spending per equalized pupil. The definition of equalized pupils is the same under Act 68 as Act 60. Equalized pupils is a weighted average of the number of resident students of a school district. Education spending per equalized pupil is divided by the state's per pupil base education amount, \$6,800 for FY05, to obtain the above base education payment spending rate. This rate is multiplied by the State education tax rate to produce the equalized residential education tax rate. Therefore, the residential education tax rate is based upon each school district's budget. Based upon the proposed budget of \$2,651,384, and anticipated state and local revenues of \$466,900, Berkshire's education spending is \$2,184,484. Dividing education spending by 287.73 equalized pupils produces the education spending per equalized pupil amount of \$7,592. This amount is 111.65% of the state base education amount of \$6,800. Multiplying the state education tax rate of \$1.05 by 111.65% generates Berkshire's FY05 equalized residential tax rate of \$1.1723.

It is anticipated that Berkshire's equalized non-homestead education tax rate will be \$1.54 for FY05. *The non-homestead rate is not based upon education spending and will not change regardless of the local budget approved by taxpayers.*

As the state education tax rates are "equalized" rates, they need to be adjusted by the town's common level of appraisal (CLA) to determine local tax rates. Berkshire's CLA has dropped from 95.14% to 88.91%. A falling CLA increases the local education tax rates in a community and is a reflection of increasing property values. Based upon the new CLA and the anticipated equalized tax rates, we anticipate Berkshire's local residential education tax rate to be \$1.3185 and the local non-homestead education tax rate to be \$1.7321. *This increase in the equalized educational tax rates due to the CLA will occur regardless of the level of spending approved by Berkshire voters.* Again, an update of the anticipated rates will be provided during the annual meeting.

Under Act 68, a homestead is the principal dwelling owned and occupied by a resident individual in which the individual claims residence, and all contiguous land. Homesteads will be taxed using the residential education tax rate. All non-homestead property will be taxed using the non-homestead tax rate.

The method of funding Vermont's technical education centers has also changed under Act 68. Previously under Act 60, the state withheld a portion of a district's GSSG and sent it directly to the supporting technical center. Technical centers used this payment to reduce tuition rates. Therefore, the actual cost of technical education was not reflected in school budgets under Act 60. Under Act 68, anticipated revenues will include technical education center tuition revenue; and the full cost of the supporting technical center tuition must be reflected in budgets. This results in the appearance that technical education tuition is drastically increasing, when, in actuality, the increase is a result of showing full technical center revenue and expenses.

Act 68 also establishes a standardized state budget report format that must be used by all Vermont Public School Districts and be distributed to taxpayers in advance of annual meetings. This state report provides three years of historical financial data and FY05 projections based upon the proposed budget. The standardized format cannot be changed by local districts and can, therefore, be utilized to compare different school districts' finances using similar formulas. The tax projection in the state report is based solely on current law and does not reflect the Governor's recommendation to lower rates. This report, titled "Three Year Comparisons," is included in the annual report.

Berkshire Budget Highlights

The elementary school portion of the budget has increased by \$80,073 or 5.99%. The increase is primarily due to increases in the cost of salaries, wages, and benefits and increased special education (SPED) costs. Health insurance premiums are increasing by 9.75%. The FY04 budget anticipated there would be 105 high school students. The proposed FY05 budget anticipates there will be 98 tuition students. Changing tuition rates, an increase in SPED tuition and transportation, and the new method for funding technical centers means the total anticipated payments to other school districts will be \$20,936 higher in FY05, which is an increase of 2.08%. Therefore, the total anticipated budget increase is \$101,008, or 4.31% more than FY04.

Local revenues are anticipated to increase by \$138,511 primarily due to an increase in the unreserved fund balance and not receiving a prior year tuition refund as has occurred in the past. As interest rates have remained at a historical low, the estimate of anticipated interest to be earned is \$8,000 lower than the FY04 budget. With the implementation of Act 68, State Revenues are anticipated to increase by \$615,412. The increase is primarily due to the elimination of the GSSG and the creation of ESR, and a \$11,569 increase in SPED reimbursement due to the increase in SPED expenses.

Berkshire's education spending per equalized pupil for FY05 is anticipated to be \$7,592. This represents the average kindergarten through 12th grade spending per equalized pupil. In the future, data will be available to compare Berkshire's per pupil spending with other Vermont School Districts.

Act 68 is a fundamental change to how public education is funded in Vermont. Anyone who would like additional information concerning Act 68, the proposed budget, and the impact on local school property taxes should contact any Berkshire School Board Director; Harold Mitchell, Berkshire Elementary School Principal; or Bill Samuelson, the District's Business Manager.

Respectfully submitted,

Berkshire School Directors

Ricky Doe, Chair
Paul Gregoire, Vice-Chair
Tim Riley, Clerk
Mark Choquette
Lucy Ramsay

Administration

Mary Sherrer, Ed.D., Superintendent
Mary Helen Hart, Curriculum/Grants Coord.
Edward Schuler, Employment Specialist/
Drug & Alcohol Grant Coordinator
Michelle Jewett, Dir. of Special Programs
Harold Mitchell, Principal
William Samuelson, Business Manager

R. F. LAVIGNE & COMPANY
Public Accountants

Independent Auditor's Report

Board of School Directors
Berkshire School District
Berkshire, Vermont

We have audited the accompanying general purpose financial statements of the Berkshire School District, Berkshire, Vermont, as of and for the year ended June 30, 2003. These general purpose financial statements are the responsibility of the Berkshire School District management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The general purpose financial statements referred to above do not include the financial activities of the general fixed assets account group, which should be included in order to conform with U.S. generally accepted accounting principles. The amount that should be recorded in the general fixed assets account group is not known.

In our opinion, except for the effect on the financial statements of the omission described in the preceding paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Berkshire School District, Berkshire, Vermont, as of June 30, 2003, and the results of its operations for the year then ended in conformity with U.S. generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated September 10, 2003, on our consideration of the Berkshire School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Williston, Vermont
September 10, 2003
License #222

R. F. Lavigne & Company



Berkshire School District
Combined Balance Sheet
All Governmental Fund Types and Account Group
June 30, 2003

Exhibit A

		<u>Governmental Fund Types</u>		<u>Account Group</u>	<u>Total</u>
		<u>General Fund</u>	<u>Food Service</u>	<u>General Long-Term Debt</u>	<u>(Memorandum Only)</u>
ASSETS					
Cash	Note 2	\$ 180,360	\$ 2,540		\$ 182,900
Accounts Receivable		69,379	4,934		74,313
Due from Food Service Fund	Note 3				
Inventories			2,883		2,883
Amount to be Provided for Retirement of General Long-Term Debt				\$ 165,000	165,000
Total Assets		\$ 248,739	\$ 10,357	\$ 165,000	\$ 425,096
LIABILITIES AND FUND BALANCES					
Liabilities					
Accounts Payable		\$ 13,926			\$ 13,926
Accrued Salaries		58,352			58,352
Accrued Payroll Items		1,538			1,538
Due to General Fund	Note 3				
Deferred Revenue	Note 4	1,707			1,707
Long-Term Debt	Note 5			\$ 165,000	165,000
Total Liabilities		75,523	\$ -0-	165,000	240,523
Commitments and Contingencies	Note 11				
Fund Balances (Deficit)					
Reserved for:	Note 7				
Subsequent Year's Expenses		29,143			29,143
Medicaid Program		11,102			11,102
Inventories			2,883		2,883
Unreserved	Note 8	133,971	7,474		141,445
Total Fund Balances (Deficit)		174,216	10,357	-0-	184,573
Total Liabilities and Fund Balances		\$ 249,739	\$ 10,357	\$ 165,000	\$ 425,096

The Accompanying Notes are an Integral Part of These Financial Statements

Berkshire School District
 Combined Statement of Revenues, Expenditures, and Changes in Fund Balances
 All Governmental Fund Types
 For the Year Ended June 30, 2003

	<u>General</u>	<u>Food Service</u>	<u>Total (Memorandum Only)</u>
Revenues			
Property Taxes	Note 6 \$ 853,477		\$ 853,477
State Funding	1,104,008	\$ 32,362	1,136,370
State Education Fund Grants	82,609		82,609
Special Education Grants	231,279		231,279
Interest Earned	5,195	12	5,207
Charges for Services	-0-	24,066	24,066
Miscellaneous	<u>18,194</u>	<u>503</u>	<u>18,697</u>
Total Revenues	2,294,762	56,943	2,351,705
Expenditures			
Direct Instructional Services			
Regular Programs	1,291,047		1,291,047
Special Education Programs	428,345		428,345
Support Services			
Students	55,077		55,077
Instructional Staff	68,297		68,297
General Administration	66,046		66,046
School Administration	94,830		94,830
Business Administration	228,378	61,122	289,500
Debt Service	<u>24,763</u>	<u> </u>	<u>24,763</u>
Total Expenditures	<u>2,256,783</u>	<u>61,122</u>	<u>2,317,905</u>
Excess (Deficiency) of Revenues Over Expenditures	37,979	(4,179)	33,800
Other Financing Sources (Uses)			
Operating Transfers In (Out)	Note 3 (<u>17,100</u>)	<u>17,100</u>	<u>-0-</u>
Excess of Revenues and Other Financing Sources Over Expenditures and Other Uses	20,879	12,921	33,800
Fund Balances (Deficit), Beginning of Year	<u>153,337</u>	(<u>2,564</u>)	<u>150,773</u>
Fund Balances, End of Year	\$ <u>174,216</u>	\$ <u>10,357</u>	\$ <u>184,573</u>

The Accompanying Notes are an Integral Part of These Financial Statements

Berkshire School District
Statement of Revenues, Expenditures, and Changes in Fund Balance
General Fund
Budget and Actual
For the Year Ended June 30, 2003

		<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues				
Property Taxes	Note 6	\$ 853,477	\$ 853,477	\$ -0-
State Funding		1,104,008	1,104,008	-0-
State Education Fund Grants		49,580	82,609	33,029
Special Education Grants		192,447	231,279	38,832
Interest Earned		16,400	5,195	(11,205)
Miscellaneous		<u>6,520</u>	<u>18,194</u>	<u>11,674</u>
Total Revenues		2,222,432	2,294,762	72,330
Expenditures				
Direct Instructional Services				
Regular Programs		1,435,240	1,291,047	144,193
Special Education Programs		353,523	428,345	(74,822)
Support Services				
Students		55,213	55,077	136
Instructional Staff		77,108	68,297	8,811
General Administration		60,107	66,046	(5,939)
School Administration		97,290	94,830	2,460
Business Administration		238,859	228,378	10,481
Debt Service		<u>25,063</u>	<u>24,763</u>	<u>300</u>
Total Expenditures		<u>2,342,403</u>	<u>2,256,783</u>	<u>85,620</u>
Excess (Deficiency) of Revenues				
Over Expenditures	Note 9	(119,971)	37,979	157,950
Other Financing Sources (Uses)				
Operating Transfer In (Out)				
Food Services	Note 3	<u>-0-</u>	(17,100)	(17,100)
Excess (Deficiency) of Revenues and Other				
Financing Sources Over (Under)				
Expenditures and Other Uses		\$ (<u>119,971</u>)	20,879	\$ <u>140,850</u>
Fund Balance, Beginning of Year			<u>153,337</u>	
Fund Balance, End of Year			\$ <u>174,216</u>	

The Accompanying Notes are an Integral Part of These Financial Statements

Berkshire School District
Notes to the Financial Statements
June 30, 2003

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the more significant accounting policies of the Berkshire School District:

A. FINANCIAL REPORTING ENTITY

The Berkshire School District, for financial reporting purposes, includes in this report all funds and account groups that are controlled by or dependent on the School Board. Control by or dependence on the School Board was determined on the basis of control over the selection of management, influence on operations, accountability for fiscal matters, and degree of financial dependence.

B. BASIS OF PRESENTATION - FUND ACCOUNTING

The accounts of the School District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund balances, revenues, and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are summarized by type in the financial statements. The following fund types and account group are used by the School District:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund - This fund is the general operating fund of the School District. It is used to account for all financial resources except those required to be accounted for in another fund.

Food Service Program - This is used to account for the Food Service Program revenues and expenditures.

Account Group

In addition to the governmental funds, the School District also maintains the account group as described below:

General Long-Term Debt - This is not a fund but rather an account group. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations. It is used to account for the outstanding principle balances of general obligation bonds and other long-term debts of the School District. Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. The governmental funds use the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they both become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except expenditures for debt service, prepaid expenses, and other long-term obligations, which are recognized when paid.

D. BUDGETS AND BUDGETARY ACCOUNTING

The School District is required to submit annually to the Town Meeting for approval a proposed operating budget containing proposed expenditures and means of financing them. Formal budgetary integration was employed as a management control device during the year for the General Fund.

E. INVENTORIES

Inventories are valued at the lower of cost or market.

F. ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed in the General Fund.

G. FUND BALANCES

The reserved fund balances for governmental funds represent the amounts that have been legally identified for specific purposes.

H. VACATION, SICK LEAVE, AND OTHER COMPENSATED ABSENCES

The School District employees are entitled to certain compensated absences based on their length of employment. With minor exceptions, compensated absences do not vest or accumulate and are recorded as expenditures when they are paid.

I. TOTAL COLUMNS

Total columns on the combined financial statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. USE OF ESTIMATES

The process of preparing financial statements in conformity with generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

NOTE 2 CASH AND CATEGORIES OF RISK

The School District's bank balances are categorized below to give an indication of the level of risk assumed by the School District at year-end.

	<u>Book Balance</u>	<u>Bank Balance</u>
Time Deposits		
Insured by FDIC		
Insured by Safeco Insurance	\$ 102,540	\$ 105,028
Company of America	<u>80,360</u>	<u>146,363</u>
Total	\$ <u>182,900</u>	\$ <u>251,391</u>

The Safeco Insurance Company of America has issued a surety bond with the depository bank to insure the School District's certificate of deposit account for an amount not to exceed \$300,000. The annual coverage is for the period December 1, 2002 through November 30, 2003.

NOTE 3 DUE FROM/TO OTHER FUNDS

As indicated in Note 8, the School District's Food Service Program has been operating at a deficit. During the years ended June 30, 2002 and June 30, 2003, the General Fund has advanced a total of \$17,100 to the Food Service Program to keep it operating. At a school board meeting on September 10, 2003, the school board voted to forgive the \$17,100 debt that the Food Service Program owes the General Fund. The result of this decision was to increase the Food Service Program's Fund Balance by the \$17,100 amount and decrease the General Fund's Fund Balance by the same amount.

NOTE 4 DEFERRED REVENUE

Deferred Revenue results from income received for which there are conditions which must be met for the expenditures of these monies. Amounts not expended for their intended purpose must be set aside until the requirements for expenditures are met, or they are returned to the organization that originally gave the School District the funds. Deferred Revenue at June 30, 2003 consists of:

Success by Six Grant	\$ 1,331
Vermont Kids Against Tobacco (VKAT)	<u>376</u>
Total Deferred Revenue at June 30, 2003	\$ <u>1,707</u>

NOTE 5 LONG-TERM DEBT - BOND PAYABLE

An analysis of long-term debt as of June 30, 2003 consists of the following:

Bond Payable

Vermont Municipal Bond Bank, Interest payable semi-annually at variable interest rates from 3.99% to 6.09%, Principal payments of \$15,000 through 2007, then \$10,000 through 2016, Final payment due December 1, 2016. \$ 165,000

A summary of principal payments on long-term debt is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2004	\$ 15,000	\$ 8,992	\$ 23,992
June 30, 2005	15,000	8,206	23,206
June 30, 2006	15,000	7,404	22,404
June 30, 2007	15,000	6,588	21,588
June 30, 2008	15,000	5,756	20,756
June 30, 2009-2013	50,000	18,770	68,770
June 30, 2014-2016	<u>40,000</u>	<u>6,063</u>	<u>46,063</u>
Totals	\$ <u>165,000</u>	\$ <u>61,779</u>	\$ <u>226,779</u>

Changes in Long-Term Liabilities

During the year ended June 30, 2003, the following changes occurred in liabilities reported in the general long-term debt account group:

	Balance July 1, 2002	Additions	Reductions	Balance June 30, 2003
Bond Payable	\$ <u>180,000</u>	\$ <u>-0-</u>	\$ <u>15,000</u>	\$ <u>165,000</u>

NOTE 6 PROPERTY TAXES

Members of the Berkshire Town School District at the March 4, 2002 annual meeting approved the expenditure budget for the Berkshire Elementary School. The approved budget also included the Town School District's expected assessments for Franklin Northeast Supervisory Union. On June 1, 2002, the Berkshire Town School Board submitted this information, along with all revenue expected to support the approved expenditures, excluding tax-generated revenue, to the Vermont Department of Education. On June 30, 2002, the Vermont Department of Education, and the Department of Taxes notified the Berkshire Town School Board, and the Berkshire Town Select Board of the Town's Statewide and Local Share Tax Liabilities, respectively. The Select Board using the Town's most recent Education Grand List, established the Statewide and Local Share Tax Rates required to raise the taxes necessary to meet these liabilities. The Town of Berkshire bears all costs to collect these taxes. For School Year 2002-2003 the tax liabilities to the Vermont Education Fund along with the corresponding tax rate were:

NOTE 6 PROPERTY TAXES (Continued)

Statewide Tax Liability	\$ 643,863	Statewide Tax Rate	\$ 1.02
Local Share Tax Liability	<u>209,614</u>	Local Share Tax Rate	<u>.33</u>
Total	\$ <u>853,477</u>		\$ <u>1.35</u>

NOTE 7 FUND BALANCES

At the annual Berkshire School District Town Meeting of March 3, 2003, the Town of Berkshire, Vermont voted to reserve \$29,143 from prior year surplus to defray the expenses of the 2003-2004 school year as follows:

Prior Year Excess	\$ 21,591
Tuition Refund	<u>7,552</u>
Total	\$ <u>29,143</u>

In addition, the School District has reserved \$11,102 of Medicaid funds.

NOTE 8 DEFICIT FUND BALANCE - FOOD SERVICE PROGRAM

As of June 30, 2003, the Berkshire School District's expenditures exceeded the revenue from the program by \$9,500. The program was advanced \$9,500 by the general fund during the year to help pay for expenses. As of June 30, 2003, a decision to forego reimbursement for the funds advanced had not been made. The deficit in the food service program was \$9,262 and the total amount due from the food service program to the General Fund was \$17,100 at June 30, 2003. The amount owed was subsequently forgiven as a debt and considered an operating transfer. See Note 3.

NOTE 9 USE OF SURPLUS

During the Berkshire Town School District's annual meeting of March 4, 2002, the District voted to expend \$2,342,403 necessary for the support of schools for the year beginning July 1, 2002. Budgeted fund revenues included \$119,971 of the June 30, 2002 unreserved fund balance to reduce property taxes.

NOTE 10 PENSIONS

The School District's non-teaching employees participate in the Vermont Municipal Employees' Retirement System. The plan is funded by withholdings from employees and contributions by the School District. All full-time employees are required to participate in the plan on the ninetieth day of employment. Two plan options are offered. The Defined Benefit Plan employees are fully vested after 5 years and the Defined Contribution Plan employees are fully vested after 1 year.

The School District's retirement expense for the year ended June 30, 2003 for all municipal employees was \$5,414.

Information on the School District's employee funding status is unavailable because the system does not make separate measurements of assets and pension benefit obligations for individual employees. Additional information regarding the Vermont Municipal Employees' Retirement System is available upon request from the State of Vermont.

NOTE 10 PENSIONS (Continued)

The School District's teachers participate in the Vermont Teachers' Retirement System. The plan is fully funded by the State of Vermont and required teacher contributions. All teachers are eligible to participate in the plan on their first day of employment and are fully vested after 10 years of creditable service. The School District incurs no expense under the plan. The plan requires an annual contribution of 3.54% of gross salary from individual teachers. Teacher contributions for the year ended June 30, 2003 were \$18,346 on salaries of \$513,727. The State of Vermont's estimated rate of contribution for the year ended June 30, 2003 was 4.54%, resulting in an estimated contribution of \$23,323 by the State of Vermont for the District's teachers.

NOTE 11 COMMITMENTS AND CONTINGENCIES

Annually, on or before November 1, the Commissioner of Education makes a calculation of the net cost per pupil for elementary and secondary school districts. Each district receiving tuition students must then determine whether it overcharged or undercharged any sending school district for tuition charges. If the overcharge/undercharge is more than 3%, the difference must be settled by the school districts. Overcharges may be credited against tuition or refunded to the district by July 31 of the subsequent year. Undercharges are due to the receiving district by the same date.

The Berkshire School District pays tuition to other districts for its secondary students. The amount of tuition due/receivable from these districts will not be known until November 1.

NOTE 12 RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years.

In addition, the Berkshire School District is a member of the Vermont School Boards Insurance Trust, Inc. (VSBIT) Medical Benefits Program. VSBIT is a nonprofit corporation formed in 1978 to provide insurance and risk management programs for Vermont School Districts and is owned by the participating districts.

To provide health insurance coverage, VSBIT has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield. A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessment to its members.

NOTES

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