

TOWN OF MILTON, VERMONT ANNUAL REPORT

Fiscal year ending June 30, 2021



GENERAL INFORMATION

Town website: www.miltonvt.gov

OFFICE HOURS

Town Manager's Office	Monday - Friday	8:00am - 5:00pm
Town Clerk/Treasurer's Office	"	"
Finance Office	"	"
Public Works Office	"	"
Dept. of Planning & Zoning	"	"
Police Department	Monday - Friday	8:00am - 5:00pm
Assessor's Office	Monday - Friday	8:00am - 12noon
Recreation Department	Monday - Friday	9:00am - 4:00pm
Library	Monday - Thursday	9:00am - 8:00pm
Library	Fridays	9:00am - 5:00pm
Library	Saturdays (Winter Hours)	9:00am - 4:00pm
Library	Saturdays (Summer Hours: Memorial Day weekend - Labor Day weekend)	9:00am - 2:00pm

DATES TO REMEMBER

- Property Taxes Due:
Sept. 15th, Feb. 15th and May 15th
****Tax payments are not mandatory until May 15th****

- Water/Sewer Bills mailed:
January, April, July and October
- Informational Meeting:
1st Monday of March (evening)
- Annual Town Meeting Day (voting):
1st Tuesday of March

All current/delinquent property taxes and water/sewer assessments shall be paid at the Town Clerk's Office, 43 Bombardier Road, or mailed to PO Box 18, Milton VT 05468.

All arrangements and agreements on delinquent property taxes and utility assessments shall be made through John Gifford at 802-891-8013.

2021/2022 TAX RATES

Town - \$0.6341

Education Residential - \$1.5520

Ed Non-Residential - \$1.7604

Grand List 2021 - \$11,913,841.86

MUNICIPAL OFFICES OBSERVE THE FOLLOWING HOLIDAYS:

New Year's Day
Martin Luther King, Jr. Day
President's Day
Memorial Day
Independence Day
Labor Day
Indigenous People's Day
Veteran's Day
Thanksgiving
Day after Thanksgiving
Christmas Eve Day
Christmas

If a holiday falls on a weekend, Saturday holidays shall be designated as Friday off and Sunday holidays are designated as Monday off.

Chittenden Solid Waste District's drop off center is located on Landfill Road. For hours of operation & additional information, call CSWD directly at 872-8111.

VERMONT 2-1-1 is a free, 3-digit number to dial for information about community, health and human services in your community, state or region. With 2-1-1, a trained knowledgeable call specialist will problem-solve and refer the caller to applicable government programs, community-based organizations, support groups, health agencies and other resources in a locality as close to the caller as possible.

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TOWN ORGANIZATION INFORMATION

CONTACT...

FOR...

Animal Control

Domestic animal complaints and questions

Assessor's Office

Real Estate Assessment/Valuation, Property Information, Mapping and Property Record Cards

Finance Department

Accounts Payable & Payroll (Town & School), Budgeting, Financial Monitoring & Reporting, Grant Financial Management, Internal Controls and Audit Inquiries

Fire/Rescue

Emergency Assistance, Fire Prevention Classes to Schools & Childcare Centers, Public Education for Basic First Aid & CPR, Fire & Life Safety Information to the General Public

Health Officer

Rental Housing Code Enforcement, Public Health Hazards and Animal Bites

Planning & Zoning

Zoning/Subdivision Administration & Enforcement, Comprehensive Planning, Economic Development, Conservation, Addressing and Development Proposals

Police Department

Emergency Response, Safety Issues, Accident & Criminal Investigations, Patrol and Records

Public Works Administration

Road, Water & Wastewater, Buildings & Grounds

Public Safety

Administration of town wide emergency management, communications, and public safety. Administrative coordination of public safety services.

Recreation Department

Adult & Children Programs, Community Events, Park, Field & Facility Rental, Parks & Recreation Information

Town Clerk/Treasurer

Dog Licenses, Marriage Licenses, Vital Records, Green Mountain Passports, DMV Renewals, Apply/Renew State Liquor Licenses, Notary Public, Real Estate Transaction Recording, Election Information, Genealogy Research, Cemetery Sales, Minutes to all Board Meetings, Current/Delinquent Taxes and Utility Accounts

Town Manager

Budget Management & Purchasing, Community Development & Outreach, Communication with the Selectboard, Personnel & Labor Relations, Road Commissioner and General Inquiries

ELECTED OFFICIALS

<u>TERM</u>	<u>NAME</u>	<u>DATE ELECTED</u>	<u>TERM EXPIRES</u>	<u>NOTE(S)</u>
CHAMPLAIN WATER DISTRICT REPRESENTATIVE				
3-year	Ron Hubert	March 2020	2022	1 year remaining
LIBRARY TRUSTEES				
3-year	Judy Schmidt	March 2019	2022	
3-year	Lisa Barron	March 2020	2023	
3-year	Beth Bouchard	March 2021	2024	
2-year	Ela Dupont	March 2021	2023	
2-year	Tracy Hughes	March 2020	2022	
MODERATOR				
1-year	Michael Morgan	March 2021	2022	
SCHOOL TRUSTEES				
3-year	Rick Dooley	March 2019	2022	
3-year	Jeremy Metcalf	March 2020	2023	
3-year	Jennifer Wilson	March 2021	2024	
2-year	Michael Joseph	March 2020	2022	
1-year	Kumulia "Kase" Long	March 2021	2022	
SELECTBOARD				
3-year	Chris Taylor	March 2019	2022	
3-year	Brenda Steady	March 2020	2023	
3-year	Michael Morgan	March 2021	2024	
1-year	John Fitzgerald	March 2021	2022	
1-year	Darren Adams	March 2021	2022	
TOWN CLERK				
3-year	Kristin Beers	March 2021	2024	
TREASURER				
3-year	John C. Gifford	March 2021	2024	
JUSTICES OF THE PEACE				
		Elected (Effective)	Expires	
2-year	Charles Barsalow	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Steve Burke	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Kevin Endres	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Mary Ann Duffy Godin	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Reginald Godin	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Jon P. Hughes	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Chris Mattos	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Amy Maxfield	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Leland Morgan	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Michael Morgan	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Mary Noble (deceased)	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Wendell Noble	Nov 2020 (Feb 2021)	Feb 2023	
2-year	John Palasik	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Tom Rowley	Nov 2020 (Feb 2021)	Feb 2023	
2-year	Brenda Steady	Nov 2020 (Feb 2021)	Feb 2023	

BOARDS & COMMISSIONS

	EXPIRES	
	TERM	(June 30)
Cemetery Advisory Board		
Jim Ballard, <i>Chair</i>	2 year	2023
Allen Beaupre	2 year	2023
John Mayville	3 year	2024
Jay Nadeau	2 year	2023
Beverly Hayden	3 year	2024
Peter Staniels		

Conservation Commission		
Dan Gaherty, <i>Chair</i>	4 year	2025
William Pikul, <i>Vice-Chair</i>	3 year	2024
Laurie DiCesare, <i>Clerk</i>	4 year	2024
Bonnie Pease	4 year	2023
vacant		

Development Review Board		
Bruce Jenkins, <i>Chair</i>	3 year	2022
Henry Bonges, <i>Vice-Chair</i>	3 year	2024
Julie Rutz, <i>Clerk</i>	3 year	2022
Robert Brisson	3 year	2022
Mary-Alice Callahan	3 year	2022
Nick Smith	1 year	2022

Economic Development Commission		
Donald Turner Jr, <i>Ex-Officio Chair</i>		
Amy Rex, <i>Ex-Officio Vice-Chair</i>		
Tony Micklus, <i>Business Rep & Clerk</i>	3 year	2024
Louis Mossey III, <i>Community Rep</i>	3 year	2023
Robert Lombard, <i>Community Rep</i>	3 year	2024
Richard DeSouza, <i>Business Rep</i>	3 year	2023
Michael Joseph, <i>Business Rep</i>	3 year	2020
Richard Saunders, <i>Community Rep</i>	3 year	2021
June Mary Plankey, <i>Business Rep</i>	3 year	2023
Lindsey Ruhl, <i>Community Rep</i>	3 year	2022
Jennifer Tucker Eugair, <i>Recreation Director</i>		
Cymone Haiju, <i>Director of Planning/</i>		
<i>Development Review</i>		

	EXPIRES	
	TERM	(June 30)
Planning Commission		
Tony Micklus, <i>Chair</i>	3 year	2022
Benjamin Frye, <i>Vice-Chair</i>	3 year	2023
Lori Donna, <i>Clerk</i>	4 year	2023
John Lindsay, Jr	4 year	2023
Seth Duchesneau	4 year	2025

Police Advisory Committee		
Harjit Dhaliwal, <i>Chair</i>	2 year	2022
Lisa Rees, <i>Vice-Chair</i>	2 year	2022
Kevin Kimball, <i>Clerk</i>	2 year	2022
Richard Edwards	2 year	2022
Dylan Martell	2 year	2023

Recreation Commission		
John Lindsay, Jr, <i>Chair</i>	3 year	2022
Ryan Bushey	3 year	2023
Rod Moore	2 year	2022
Irfan Sehic	3 year	2024
Emily Reinhardt, <i>Student Rep</i>	1 year	2022

APPOINTED OFFICIALS

Animal Control Officer	Justin Bergeron
Assessor	Edgar Clodfelter
Champlain Water District Representative Alternate	David Allerton, P.E.
Chittenden County Regional Planning Representative	Tony Micklus
Chittenden County Transportation Authority	John Sharrow
Chittenden Solid Waste District Representative	vacant
Fire Chief	Christian Poirier
Fire Warden	Donald Turner, Jr.
Health Officer	Amanda Pitts
Deputy Health Officers	Roger Dickinson & Michaela Foody
Highway Superintendent	Eric Gallas
Library Director	Matthew Davis
Northwest VT Communications Union District Rep.	Erik Breiland & Joe Mester
Planning Director	Cymone Haiju
Police Chief	Steve Laroche
Public Safety Director	Michaela Foody
Public Works Director	David Allerton, P.E.
Recreation Director	Jennifer Tucker Eugair
Rescue Chief	Michaela Foody
School Business Manager	Brittany Ouellette
Superintendent of Schools	Amy Rex
Town Manager	Donald Turner, Jr.
Town/School Auditors	Sullivan Powers & Co.
Tree Warden	Kris Dulmer
Deputy Tree Warden	Eric Gallas
Water/Wastewater Superintendent	Thomas Elwood
Zoning Administrator	Amanda Pitts

TOWN OF MILTON



TOWN INFORMATION & FINANCIAL STATEMENTS

Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

Independent Auditor's Report

Selectboard
Town of Milton, Vermont
43 Bombardier Road
Milton, Vermont 05468-3205

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Milton, Vermont, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Milton, Vermont's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Milton, Vermont, as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principles

As described in Note I.F. to the financial statements, effective June 30, 2021, the Town implemented GASB Statement No. 84, "Fiduciary Activities".

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 4 through 14, the budgetary comparison information on Schedule 1, the Schedule of Proportionate Share of the Net Pension Liability on Schedule 2 and the Schedule of Contributions on Schedule 3 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

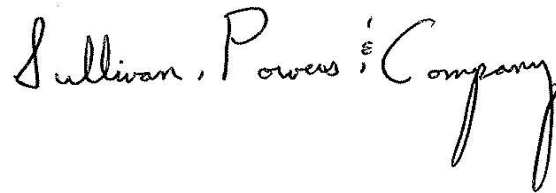
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Milton, Vermont's basic financial statements. The combining fund financial statements and the budgetary comparison schedules for the Water and Sewer Funds are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by “Government Auditing Standards”

In accordance with “Government Auditing Standards”, we have also issued our report dated December 10, 2021 on our consideration of the Town of Milton, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Milton, Vermont’s internal control over financial reporting and compliance.

December 10, 2021
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive, flowing style with a large, stylized 'S' at the beginning and a long, sweeping tail at the end.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Management of the Town of Milton (the Town) offers readers of the basic financial statements this narrative overview and analysis of the financial activities of the Town for the fiscal year ended June 30, 2021. Please note that this section of the Basic Financial Statements is unaudited.

FINANCIAL HIGHLIGHTS

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$41,132,727 (net position). Of this amount, \$4,108,003 (unrestricted net position) may be used to meet the Town's ongoing obligations. The balance of net position is made up of \$33,400,579 invested in capital assets net of related debt and \$3,624,145 restricted for specific purposes.
- The Town's total net position increased by \$828,032 (2.1%). Of this amount, net position of the governmental activities increased by \$523,448 (3.3%), and net position attributable to business-type activities increased by \$304,584 (1.3%).
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$10,718,133. This is an increase of \$2,072,059 from the prior year's combined ending fund balance of \$8,646,074. This increase is primarily in assigned and unassigned fund balances. Most of the assigned fund balance is for capital expenditures.
- At the end of the current fiscal year, unrestricted fund balance (the sum of unassigned, assigned and committed fund balance) for the general fund was \$2,474,633, or approximately 33.6% of total general fund expenditures.
- The Town's total outstanding long-term debt increased by \$1,135,088 during the current fiscal year. Additions to long-term debt totaled \$6,023,967 offset by principal payments of \$4,888,879. The additions included notes for a plow truck, an ambulance, a police cruiser, and a shared use vehicle.
- The COVID pandemic had minimal financial impact on the Town in 2021. Property tax collection was actually slightly above the average, meaning there were fewer delinquent accounts than in previous years. There were reductions in revenue of various fees for services, but those were offset by savings in expenditures.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Town's basic financial statements which are presented in three sections: (1) government-wide financial statements, (2) fund financial statements, and (3) notes to the financial statements. In addition to the basic financial statements, this report also contains other and required supplementary information such as budget to actual comparisons and combining financial statements.

It is important for the reader to understand that, although governmental accounting resembles private sector accounting, the two differ significantly. The government-wide financial statements will be the most familiar for readers versed in private sector financial reporting. Readers should know that the financial activities of the government unit are recorded in funds. A fund, generally, is a separate set of self-balancing books for each major activity. For example, the Town operates a sewer facility referred to as a business-type activity, which is supported by user fees and recorded in an enterprise fund separately from the general governmental activities which are accounted for primarily in the general fund and supported in large part by property tax revenues.

TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

Government-Wide Financial Statements

The government-wide financial statements provide a general overview of the Town's operations presenting all data on the full accrual basis, similar to the way a private sector business would present its financial statements. There are two statements presented at the government-wide level: the Statement of Net Position and the Statement of Activities. Within each of these statements, governmental activities are presented separately from business-type activities. The governmental activities reflect the Town's basic services; including general government, public safety, highways and streets, culture and recreation, and community development. Property taxes finance the majority of these services supplemented by program fees, grant revenues, and other revenues. The business-type activities reflect private-sector-type operations for which user fees recover all or a significant portion of costs. The business-type activities of the Town include both water and sewer operations.

The Statement of Net Position presents information on all of the Town's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Town is improving or deteriorating.

The Statement of Activities reports how the Town's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused leave time).

Government-wide financial statements include not only the Town itself (referred to as the primary government), but also other legally separate entities for which the Town is financially accountable (referred to as component units). During the current year, the Town was not responsible for any entities that qualify as component units.

The government-wide financial statements can be found in Exhibits A and B of this report.

Fund Financial Statements

A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The Town, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. The funds of the Town are segregated into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Unlike the government-wide financial statements however, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Consequently, the governmental fund financial statements provide a detailed short-term view helping the reader determine the level of financial resources available to finance the Town's programs in the near future. Because this information does not encompass the long-term focus of the government-wide statements, additional information is provided reconciling the governmental fund financial statements to the government-wide statements explaining the relationship between the two.

TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021

The Town maintains three major governmental funds; the General Fund, the Town Core TIF Fund, and the Capital Reserve Fund. In addition to these, the Town maintains six special revenue funds, two capital project funds, and one permanent fund, none of which qualify as major funds. These funds are consolidated into the column labeled Non-Major Governmental Funds in the Fund Financial Statements. Combining financial statements containing more detailed information on these funds may be found in Schedules 4 through 9.

The basic governmental fund financial statements can be found in Exhibits C through E of this report. The Town adopts an annual appropriated budget for its general fund. A budgetary comparison statement is provided in Schedule 1 for the purpose of demonstrating compliance with the duly appropriated budget.

Proprietary funds are used to account for a government's business-type activities at the fund level. There are two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The Town maintains two enterprise funds: the Water Fund and the Sewer Fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among various functions. At this time, the Town has no internal service funds.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide information for the Water Fund and the Sewer Fund separately.

The proprietary fund financial statements of the Town may be found in Exhibits F through H. Although not required, non-GAAP budgetary comparison statements and reconciliation to the financial statements is provided in Schedules 10 and 11.

Fiduciary funds, also known as trust and agency funds, account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the programs of the Town. The accounting used for fiduciary funds is much like that used for proprietary funds. The Town has one Custodial Fund detailed in Exhibits I and J.

Notes to the Financial Statements provide additional information necessary to obtain a full understanding of the data provided in the government-wide and fund financial statements. The notes serve to explain, clarify, and expand upon the financial data presented in the financial statements, and provide some additional information. The notes can be found immediately following the basic financial statements.

In addition to the basic financial statements and accompanying notes, certain ***Supplementary Information*** is provided, including a budgetary comparison statement for the general fund, information on changes in the net pension liability, and employer contributions to pensions. The supplementary information can be found immediately following the notes to the financial statements in this report.

The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information on the general fund budget and pension.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary Statement of Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Assets:						
Cash and Investments	\$ 12,134,213	\$ 10,272,771	\$ -	\$ -	\$ 12,134,213	\$ 10,272,771
Receivables, Net	581,435	951,159	618,326	653,122	1,199,761	1,604,281
Other Assets	(858,410)	(932,086)	1,585,308	1,159,483	726,898	227,397
Capital Assets	17,648,042	17,347,493	25,818,841	26,032,493	43,466,883	43,379,986
Total Assets	29,505,280	27,639,337	28,022,475	27,845,098	57,527,755	55,484,435
Deferred Outflows of Resources	975,501	603,557	52,735	31,242	1,028,236	634,799
Liabilities:						
Other Liabilities	865,241	1,174,680	235,859	213,470	1,101,100	1,388,150
Noncurrent Liabilities	13,042,283	11,060,709	3,128,960	3,257,999	16,171,243	14,318,708
Total Liabilities	13,907,524	12,235,389	3,364,819	3,471,469	17,272,343	15,706,858
Deferred Inflows of Resources	144,729	102,425	6,192	5,256	150,921	107,681
Net Position:						
Net Investment in Capital Assets	10,561,927	11,511,098	22,838,652	22,878,520	33,400,579	34,389,618
Restricted	3,624,145	3,693,292	0	0	3,624,145	3,693,292
Unrestricted	2,242,456	700,690	1,865,547	1,521,095	4,108,003	2,221,785
Total Net Position	\$ 16,428,528	\$ 15,905,080	\$ 24,704,199	\$ 24,399,615	\$ 41,132,727	\$ 40,304,695

As noted earlier, net position serves as a useful indicator of a government's financial position over time. At the end of the most recent fiscal year, the Town's assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$41,132,727. The Town's total net position is split between governmental activities net position of \$16,428,528 and business-type activities net position of \$24,704,199.

The largest portion of the Town's total net position \$33,400,579 (81.2%) reflects its investment in capital assets (construction in progress, equipment, vehicles, land, buildings and infrastructure) net of any outstanding debt used to acquire or construct those assets. The Town uses capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the Town's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

The Town's total net position includes \$3,624,145 (8.8%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of \$4,108,003 (10.0%) is unrestricted net position, which may be used to meet the government's ongoing financial obligations. Included in unrestricted net position are amounts that management has assigned for particular purposes, such as capital reserve funds and reserves for expenditures in subsequent years.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Summary of the Statement of Activities

	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program Revenues:						
Charges for Services	\$ 654,470	\$ 819,456	\$ 2,111,241	\$ 1,995,487	\$ 2,765,711	\$ 2,814,943
Operating Grants & Contributions	630,970	545,192	0	0	630,970	545,192
Capital Grants & Contributions	333,491	839,696	16,088	159,739	349,579	999,435
General Revenues:						
Property Taxes	7,350,829	6,793,468	0	0	7,350,829	6,793,468
Other	258,014	371,390	1,746	5,528	259,760	376,918
Total Revenues	9,227,774	9,369,202	2,129,075	2,160,754	11,356,849	11,529,956
Expenses:						
General Government	1,786,420	1,772,318	0	0	1,786,420	1,772,318
Public Safety	3,094,023	3,149,021	0	0	3,094,023	3,149,021
Highways and Streets (including Cemetery)	2,852,430	3,043,530	0	0	2,852,430	3,043,530
Culture and Recreation	536,939	634,965	0	0	536,939	634,965
Interest on Long-Term Debt	289,936	263,535	0	0	289,936	263,535
Water	0	0	1,027,407	959,379	1,027,407	959,379
Wastewater	0	0	941,662	1,025,104	941,662	1,025,104
Total Expenses	8,559,748	8,863,369	1,969,069	1,984,483	10,528,817	10,847,852
Increase (Decrease) in Net Position						
Before Transfers	668,026	505,833	160,006	176,271	828,032	682,104
Transfers	(144,578)	(188,246)	144,578	188,246	0	0
Increase (Decrease) in Net Position	523,448	317,587	304,584	364,517	828,032	682,104
Beginning Net Position	15,905,080	15,587,493	24,399,615	24,035,098	40,304,695	39,622,591
Ending Net Position	\$ 16,428,528	\$ 15,905,080	\$ 24,704,199	\$ 24,399,615	\$ 41,132,727	\$ 40,304,695

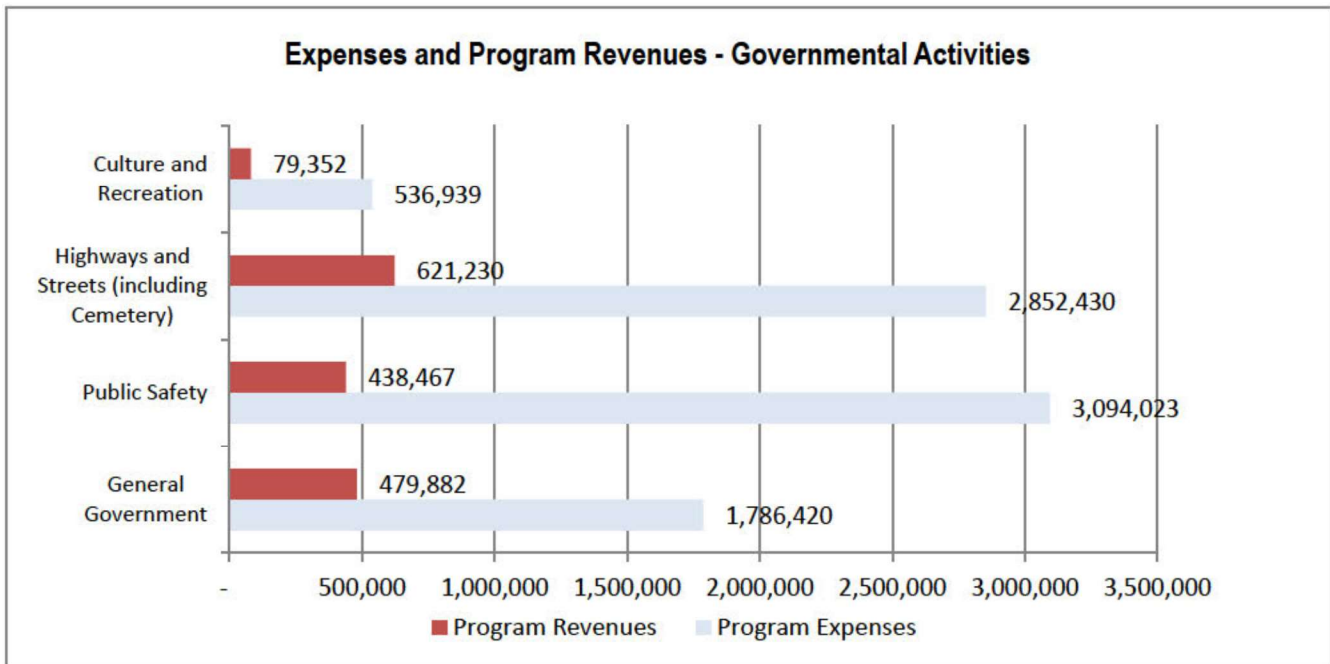
Governmental Activities

Governmental activities increased the Town's net position by \$523,448 for the year ended June 30, 2021. Key elements of the change are as follows.

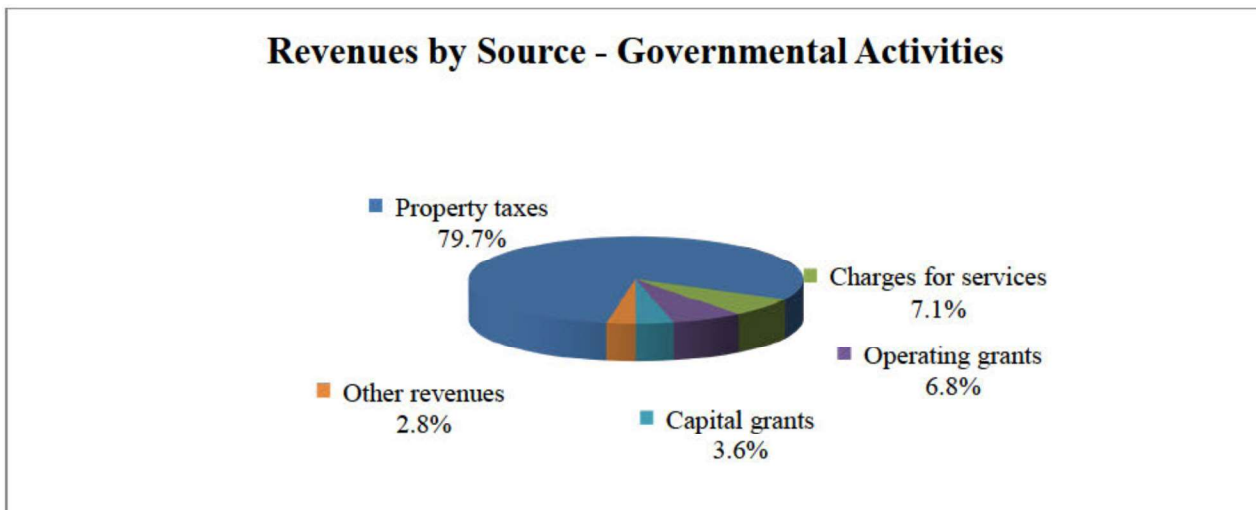
- Total governmental activities' revenues decreased by 1.5% (\$141,428) from 2020 to 2021. This was driven by a decrease in capital grants as well as a slight decrease in charges for services.
- Property tax revenues increased 8.2% or \$557,361 from the previous year as a result of an increase in the grand list.
- Total governmental activities' expenses decreased by 3.4% (\$303,621) from 2020 to 2021. Public safety expenses end the year at 36.1% (\$3,094,023) of total governmental activities' expenses. Public safety remains the largest category of expenses from year to year, followed closely by highways and streets at 33.3% (\$2,852,430) of total governmental activities' expenses for the year.
- General Government expenses increased 0.8% or \$14,102 from the previous year. This was a result of insurance benefit increases and other slight increases to other general operating expenses.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

The following graph entitled Expense and Program Revenues – Governmental Activities, gives the reader an idea of how each major program is funded. The revenues included in this graph are program specific revenues including user fees, operating grants, and capital grants. General revenues such as property tax revenues and interest earnings are excluded. The supporting data may be found on Exhibit B, the Statement of Activities. As noted previously, public safety is the largest category of expenses in the current year and historically, followed closely by highways and streets.



The vast majority of revenue for governmental activities comes from property taxes; 79.7% of total revenue or \$7,350,829. The second largest category of revenue is charges for services coming in at 7.1% or \$654,470 of total revenue. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2021.



**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Business-type Activities

Business-type activities increased the Town's net position by \$304,584 during the current fiscal year. Key elements of this increase are as follows.

- Charges for services increased by \$115,754 or 5.7% from \$1,995,487 to \$2,111,241. On the government-wide financial statements charges for services in the business-type activities are made up of user fees, penalties and connection fees. Increases in charges for service (\$97,723) make up the majority of the increase, followed by an increase in connection fees (\$41,251).
- Total expenses of \$1,969,069 reflect a decrease of \$15,414 (0.8%) as compared to the prior year. The driving factors contributing to the decrease are as follows.
 - Interest expense decreased \$49,843 or 78.4% from the previous year.
 - Repairs and maintenance decreased \$28,333 or 29.4% from the previous year. Several large maintenance projects were completed in the prior year, requiring less repairs and maintenance in 2021.
 - Insurance expense decreased \$10,081 or 56.9% from the previous year.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

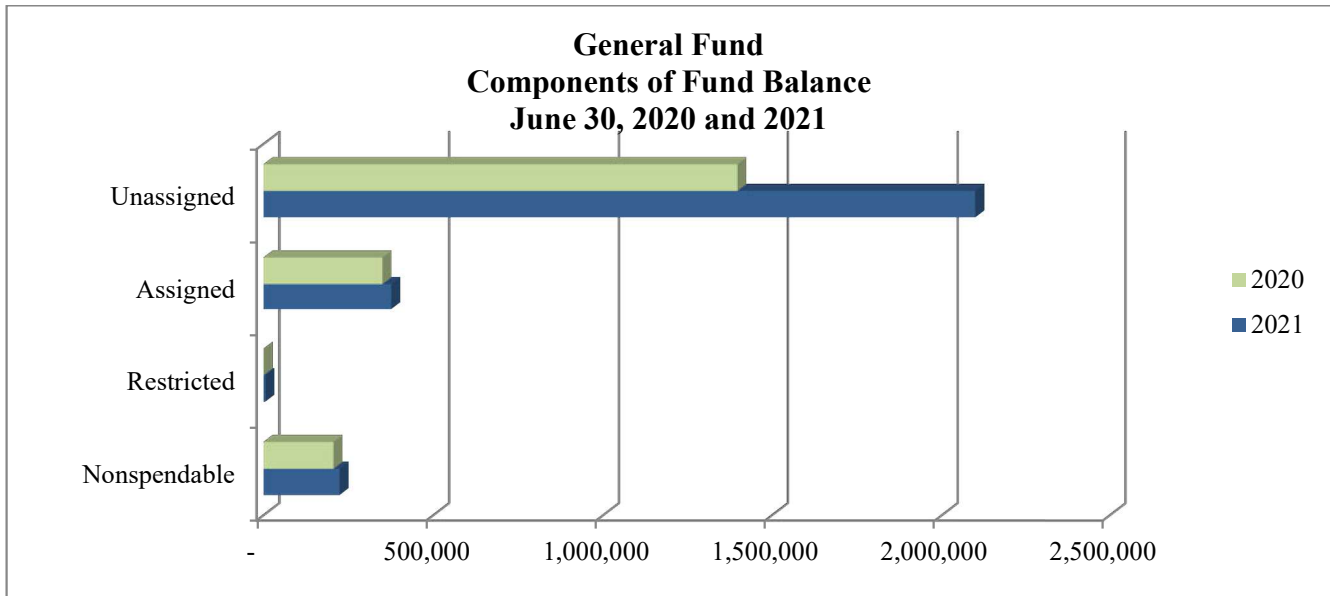
As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information presented and discussed in this section is specific to the fund financial statements.

Governmental Funds

The focus of the Town's governmental funds is to provide information on current year revenue, expenditures, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

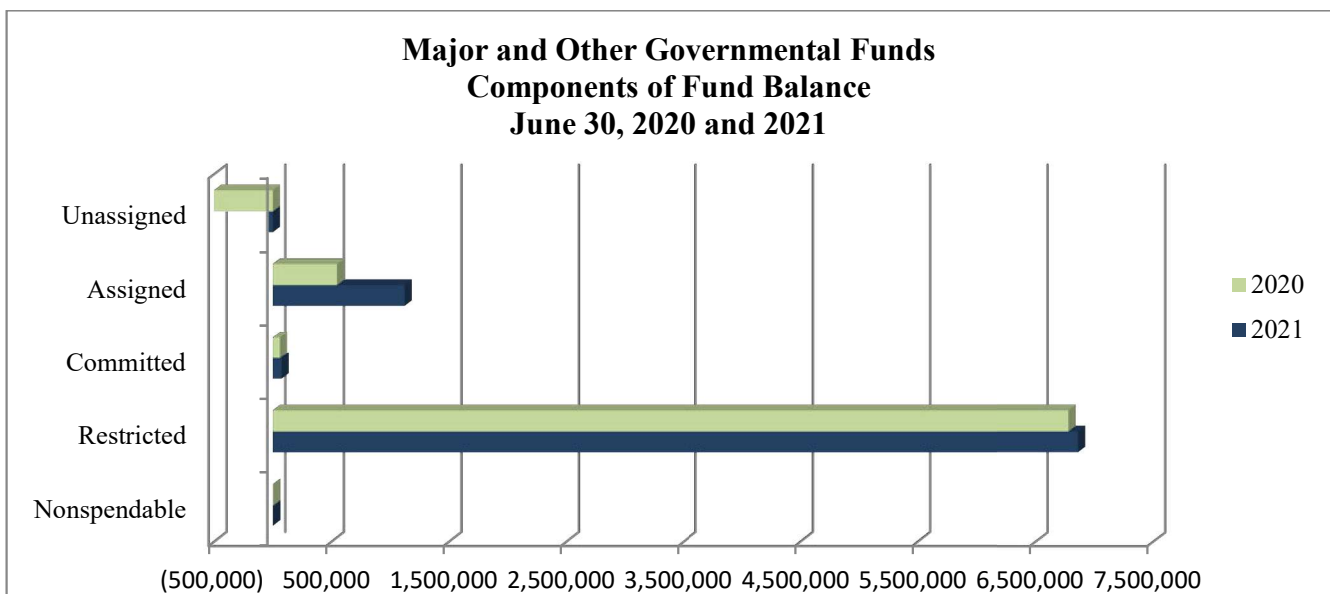
At June 30, 2021, the Town's governmental funds reported combined fund balances of \$10,718,133, an increase of \$2,072,059 in comparison with the prior year. 19.1% of this amount (\$2,047,032) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is not in spendable form (\$228,331), restricted for particular purposes (\$6,870,102), committed for particular purposes (\$74,279), or assigned by the Town for particular purposes (\$1,498,389). The components of each category of fund balance are detailed in Footnote IV.K. Fund Balances.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**



The general fund is the chief operating fund of the Town. At the end of the year, total fund balance in the general fund was \$2,703,505, an increase of \$750,316 from the previous year. Of this amount, \$223,831 is in non-spendable form (prepaid expenses and inventories). Of the remaining amount, \$375,928 is assigned for purposes detailed in Footnote IV.K. and \$2,098,705 is unassigned.

As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total general fund expenditures. Total fund balance represents approximately 36.8% of total general fund expenditures, however, this amount includes nonspendable balances which would not be available to finance general fund expenditures if necessary. The remaining categories of fund balance (committed, assigned, and unassigned) are referred to as unrestricted fund balance and are resources that could be liquidated to support general fund expenditures if necessary. Unrestricted fund balance represents 33.6% of total general fund expenditures.



**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

In the governmental funds other than the general fund the most noteworthy change to fund balance are increases in unrestricted and assigned fund balances of \$649,642 and \$577,252, respectively. The Town's Capital Reserve Funds reports and increase in restricted, assigned and unassigned fund balances related to the receipt of debt proceeds expended in a prior period, and unspent debt proceeds on deposit for budgeted capital projects that will be fully complete in 2023.

General Fund Budgetary Highlights

The Town's budget for the year ended June 30, 2021 passed on the first vote in March of 2020 and there were no amendments made during the year. The voter approved budget included a \$350,000 reduction in fund balance (a budgeted deficit). Actual results on the year were a surplus of \$750,316. Expenditures came in under budget by \$802,520 as a result of budgeted debt payments that were not paid as the existing lines of credit were extended and no payments were due, as well as savings in various departments due to vacancies and the pandemic. Revenues were over budget by \$297,796. The most significant contributing factors are recording fees in the Clerk's office were over budget by \$111,013 due to an increased volume of recording, FEMA and State grants for COVID/pandemic response in the amount of \$121,759, and additional State Aid to Highway funds that were not anticipated in the amount of \$75,556.

Proprietary Funds

The Town's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position in the water fund is \$6,107,058, an increase of \$240,448 or 4.1% from the previous year. The water fund has \$5,310,288 of net position invested in capital assets net of related debt. This leaves an unrestricted balance in the fund of \$796,770. In the sewer fund, total net position is \$18,597,141, an increase of \$64,136 or 0.3% from the previous year. Similar to the water fund, the vast majority of net position in the sewer fund is invested in capital assets net of related debt (\$17,528,364), leaving an unrestricted balance of \$1,068,777. Other major factors concerning the finances of these funds have already been addressed in the discussion of the Town's business-type activities.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's capital assets for governmental and business-type activities as of June 30, 2021 were \$66,121,864 (before depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The Town's combined investment in capital assets increased by \$1,493,550 from June 30, 2020 to June 30, 2021, or 2.3%. Combined accumulated depreciation at the end of the year is \$22,654,981. The increase in combined investment in new capital assets of \$1,493,550 resulted in a total combined investment in capital assets which exceeded the depreciation of \$1,406,653 causing a net increase in capital assets net of accumulated depreciation.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2021	2020	2021	2020	2021	2020
Capital Assets:						
Land	\$ 1,786,590	\$ 1,786,590	\$ 117,520	\$ 117,520	\$ 1,904,110	\$ 1,904,110
Construction in Progress	2,769,749	2,132,848	183,947	56,870	2,953,696	2,189,718
Land Improvements	316,254	316,254	0	0	316,254	316,254
Buildings and Improvements	4,643,674	4,602,179	0	0	4,643,674	4,602,179
Vehicles, Machinery and Equipment	6,366,959	6,626,559	522,187	522,187	6,889,146	7,148,746
Infrastructure	17,193,355	16,272,620	32,221,629	32,194,687	49,414,984	48,467,307
	<u>33,076,581</u>	<u>31,737,050</u>	<u>33,045,283</u>	<u>32,891,264</u>	<u>66,121,864</u>	<u>64,628,314</u>
Less: Accumulated Depreciation	(15,428,539)	(14,389,557)	(7,226,442)	(6,858,771)	(22,654,981)	(21,248,328)
Total Assets, Net	<u>\$ 17,648,042</u>	<u>\$ 17,347,493</u>	<u>\$ 25,818,841</u>	<u>\$ 26,032,493</u>	<u>\$ 43,466,883</u>	<u>\$ 43,379,986</u>

Major capital asset activity for the year ended June 30, 2021 included the following:

- Paving projects totaling \$523,240 were completed during the year contributing to the increase in governmental activities infrastructure.
- Major construction projects to include road restoration on sections of Hardscrabble Rd and Poor Farm Rd.
- Vehicle and equipment purchases during the year included one police cruiser and one shared use vehicle.
- Other capital purchases include an equipment trailer, guardrail replacements, East Rd and Devino Rd culvert replacements, and municipal building improvements.

Additional information on the Town's capital assets can be found in Footnote IV.E. Capital Assets.

Long-Term Debt

The Town began the year with \$12,322,561 in long-term debt outstanding. As of June 30, 2021, this amount had increased by \$1,135,088 or 9.2% to end the current year with \$13,457,649 in long-term debt outstanding.

Summary of Long Term Debt

	June 30, 2020	Additions	Deletions	June 30, 2021
Governmental Activities	\$ 9,168,588	\$ 6,005,876	\$ 4,697,004	\$ 10,477,460
Business-type Activities	<u>3,153,973</u>	<u>18,091</u>	<u>191,875</u>	<u>2,980,189</u>
Total Government	<u>\$ 12,322,561</u>	<u>\$ 6,023,967</u>	<u>\$ 4,888,879</u>	<u>\$ 13,457,649</u>

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2021**

Factors contributing to the change include the following:

- Principal payments totaling \$4,697,004 were made on governmental activities debt and principal payments totaling \$191,875 were made on business-type activities debt.
- New debt in the amount of \$6,005,876 was incurred for a plow truck, police cruiser, ambulance, shared use vehicle, and to secure final financing for outstanding bond anticipation notes from the prior year for highway equipment/fire truck/bridge improvements/road restoration and paving.

Additional information about long-term debt can be found in Footnote IV.J. Long-term Liabilities.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town's FY22 approved expenditure budget of \$8,688,495 was an increase of \$323,732 from the FY21 budget. The amount to be raised by property taxes increased by \$284,328. An additional one-time tax was levied to collect roughly \$400,000 for paving as approved by the voters on Town Meeting Day 2021. As a result of these two factors, the Town increased the municipal tax rate slightly from \$0.5385 to \$0.5805.

The FY22 budget includes a \$350,000 reduction in fund balance (a budgeted deficit), the same as in the prior year. The fund balance assigned for paving was entirely spent in FY21. The FY22 paving budget is \$350,000 plus the additional \$400,000 for a total of \$750,000.

The budgeted capital transfer was increased by \$159,399 for a total of \$458,749.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Town's financial positions to all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director at 43 Bombardier Rd., Milton, VT 05468. The report is available online at www.miltonvt.gov.

TOWN OF MILTON, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2021

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash	\$ 12,108,538	\$ 0	\$ 12,108,538
Investments	25,675	0	25,675
Deposit held by Escrow Agent	484,070	0	484,070
Receivables (Net of Allowance for Uncollectibles)	581,435	618,326	1,199,761
Internal Balances	(1,566,311)	1,566,311	0
Prepaid Expenses	148,635	10,446	159,081
Inventory	75,196	8,551	83,747
Capital Assets:			
Land	1,786,590	117,520	1,904,110
Construction in Progress	2,769,749	183,947	2,953,696
Other Capital Assets, (Net of Accumulated Depreciation)	13,091,703	25,517,374	38,609,077
Total Assets	29,505,280	28,022,475	57,527,755
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	975,501	52,735	1,028,236
Total Deferred Outflows of Resources	975,501	52,735	1,028,236
<u>LIABILITIES</u>			
Accounts Payable	392,955	181,217	574,172
Accrued Payroll and Benefits Payable	155,633	10,766	166,399
Unearned Revenue	29,825	5,402	35,227
Due to Others	189,024	0	189,024
Accrued Interest Payable	97,804	38,474	136,278
Noncurrent Liabilities:			
Due within One Year	1,145,495	174,333	1,319,828
Due in More than One Year	11,896,788	2,954,627	14,851,415
Total Liabilities	13,907,524	3,364,819	17,272,343
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	30,234	0	30,234
Deferred Inflows of Resources Related to the Town's Participation in VMERS	114,495	6,192	120,687
Total Deferred Inflows of Resources	144,729	6,192	150,921
<u>NET POSITION</u>			
Net Investment in Capital Assets	10,561,927	22,838,652	33,400,579
Restricted for:			
Town Core TIF	3,087,244	0	3,087,244
Impact Fee Eligible Expenses	189,977	0	189,977
Restoration of Records	145,603	0	145,603
Other Purposes	201,321	0	201,321
Unrestricted	2,242,456	1,865,547	4,108,003
Total Net Position	\$ 16,428,528	\$ 24,704,199	\$ 41,132,727

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs:	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Primary Government:							
Governmental Activities:							
General Government	\$ 1,786,420	\$ 358,166	\$ 98,405	\$ 23,311	\$ (1,306,538)	\$ 0	\$ (1,306,538)
Public Safety	3,094,023	233,262	187,405	17,800	(2,655,556)	0	(2,655,556)
Highways and Streets	2,815,654	10,824	311,096	292,380	(2,201,354)	0	(2,201,354)
Culture and Recreation	536,939	45,288	34,064	0	(457,587)	0	(457,587)
Cemetery	36,776	6,930	0	0	(29,846)	0	(29,846)
Interest on Long-term Debt	289,936	0	0	0	(289,936)	0	(289,936)
Total Governmental Activities	8,559,748	654,470	630,970	333,491	(6,940,817)	0	(6,940,817)
Business-type Activities:							
Water	1,027,407	1,242,238	0	16,088	0	230,919	230,919
Sewer	941,662	869,003	0	0	0	(72,659)	(72,659)
Total Business-type Activities	1,969,069	2,111,241	0	16,088	0	158,260	158,260
Total Primary Government	\$ 10,528,817	\$ 2,765,711	\$ 630,970	\$ 349,579	(6,940,817)	158,260	(6,782,557)
General Revenues:							
Property Taxes					7,350,829	0	7,350,829
Penalties and Interest on Delinquent Taxes					76,461	0	76,461
General State Grants					78,940	0	78,940
Impact Fees					67,962	0	67,962
Unrestricted Investment Earnings					17,034	1,746	18,780
Insurance Proceeds					6,288	0	6,288
Gain on Sale of Vehicles					5,233	0	5,233
Other Revenues					6,096	0	6,096
Transfers:					(144,578)	144,578	0
Total General Revenues and Transfers					7,464,265	146,324	7,610,589
Change in Net Position					523,448	304,584	828,032
Net Position - July 1, 2020					15,905,080	24,399,615	40,304,695
Net Position - June 30, 2021					\$ 16,428,528	\$ 24,704,199	\$ 41,132,727

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Town Core TIF Fund	Capital Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash	\$ 6,031,221	\$ 6,024,318	\$ 0	\$ 52,999	\$ 12,108,538
Investments	25,675	0	0	0	25,675
Deposit held by Escrow Agent	0	0	484,070	0	484,070
Receivables (Net of Allowance for Uncollectibles)	503,807	0	25,620	52,008	581,435
Due from Other Funds	0	0	657,560	926,180	1,583,740
Prepaid Items	148,635	0	0	0	148,635
Inventory	75,196	0	0	0	75,196
Total Assets	<u>\$ 6,784,534</u>	<u>\$ 6,024,318</u>	<u>\$ 1,167,250</u>	<u>\$ 1,031,187</u>	<u>\$ 15,007,289</u>
<u>LIABILITIES</u>					
Accounts Payable	\$ 283,860	\$ 1,203	\$ 42,963	\$ 64,929	\$ 392,955
Accrued Payroll and Benefits Payable	152,795	0	0	2,838	155,633
Due to Other Funds	3,124,285	312	0	25,454	3,150,051
Unearned Revenue	27,636	0	0	2,189	29,825
Due to Others	189,024	0	0	0	189,024
Total Liabilities	<u>3,777,600</u>	<u>1,515</u>	<u>42,963</u>	<u>95,410</u>	<u>3,917,488</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Prepaid Property Taxes	30,234	0	0	0	30,234
Unavailable Property Taxes, Penalties and Interest	208,600	0	0	0	208,600
Unavailable Ambulance Fees	64,318	0	0	0	64,318
Unavailable Grants	277	0	20,666	47,573	68,516
Total Deferred Inflows of Resources	<u>303,429</u>	<u>0</u>	<u>20,666</u>	<u>47,573</u>	<u>371,668</u>
<u>FUND BALANCES</u>					
Nonspendable	223,831	0	0	4,500	228,331
Restricted	5,041	6,022,803	390,094	452,164	6,870,102
Committed	0	0	0	74,279	74,279
Assigned	375,928	0	713,527	408,934	1,498,389
Unassigned/(Deficit)	2,098,705	0	0	(51,673)	2,047,032
Total Fund Balances/(Deficit)	<u>2,703,505</u>	<u>6,022,803</u>	<u>1,103,621</u>	<u>888,204</u>	<u>10,718,133</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 6,784,534</u>	<u>\$ 6,024,318</u>	<u>\$ 1,167,250</u>	<u>\$ 1,031,187</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:					
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.					17,648,042
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.					341,434
Long-term and Accrued Liabilities, Including Bonds Payable and the Net Pension Liability, are not Due or Payable in the Current Period and, Therefore, are not Reported in the Funds.					(13,140,087)
Deferred Outflows and Inflows of Resources related to the Town's Participation in VMERS are applicable to Future Periods and, Therefore, are not Reported in the Funds.					861,006
Net Position of Governmental Activities					<u>\$ 16,428,528</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Town Core TIF Fund	Capital Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:					
Property Taxes	\$ 6,529,047	\$ 761,347	\$ 0	\$ 85,835	\$ 7,376,229
Penalties and Interest on Delinquent Taxes	76,461	0	0	0	76,461
Intergovernmental	598,426	329,821	48,973	162,843	1,140,063
Charges for Services	710,026	0	0	6,930	716,956
Permits, Licenses and Fees	244,192	0	0	122,702	366,894
Fines and Forfeits	27,862	0	0	0	27,862
Investment Income	5,608	9,166	969	1,291	17,034
Donations	9,016	0	23,311	554	32,881
Other	6,096	0	0	0	6,096
Total Revenues	<u>8,206,734</u>	<u>1,100,334</u>	<u>73,253</u>	<u>380,155</u>	<u>9,760,476</u>
Expenditures:					
General Government	1,754,279	7,418	3,495	201,205	1,966,397
Public Safety	2,644,997	0	0	53,224	2,698,221
Highways and Streets	1,525,294	0	16,719	0	1,542,013
Culture and Recreation	465,171	0	0	27,507	492,678
Cemetery	36,776	0	0	0	36,776
Capital Outlay:					
General Government	23,348	0	41,328	0	64,676
Public Safety	7,446	0	159,944	0	167,390
Highways and Streets	411,734	744,281	407,644	54,323	1,617,982
Debt Service:					
Principal	433,504	420,000	0	0	853,504
Interest	53,712	169,932	65,692	0	289,336
Total Expenditures	<u>7,356,261</u>	<u>1,341,631</u>	<u>694,822</u>	<u>336,259</u>	<u>9,728,973</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>850,473</u>	<u>(241,297)</u>	<u>(621,569)</u>	<u>43,896</u>	<u>31,503</u>
Other Financing Sources/(Uses):					
Insurance Proceeds	0	0	6,288	0	6,288
Issuance of Long-term Debt	0	0	2,162,376	0	2,162,376
Proceeds from Sale of Vehicles	0	0	16,470	0	16,470
Transfers In	105,825	19,702	234,605	178	360,310
Transfers Out	(205,982)	(144,578)	(178)	(154,150)	(504,888)
Total Other Financing Sources/(Uses)	<u>(100,157)</u>	<u>(124,876)</u>	<u>2,419,561</u>	<u>(153,972)</u>	<u>2,040,556</u>
Net Change in Fund Balances	750,316	(366,173)	1,797,992	(110,076)	2,072,059
Fund Balances/(Deficit) - July 1, 2020	<u>1,953,189</u>	<u>6,388,976</u>	<u>(694,371)</u>	<u>998,280</u>	<u>8,646,074</u>
Fund Balances - June 30, 2021	<u>\$ 2,703,505</u>	<u>\$ 6,022,803</u>	<u>\$ 1,103,621</u>	<u>\$ 888,204</u>	<u>\$ 10,718,133</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2021

Amounts reported for governmental activities in the statement of activities (Exhibit B) are different because:

Net change in fund balances - total government funds (Exhibit D)	\$ 2,072,059
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$1,850,048) is allocated over their estimated useful lives and reported as depreciation expense (\$1,550,846). This is the amount by which capital outlays exceeded depreciation in the current period.	299,202
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.	(16,453)
The effect of donated capital assets is to increase net position. The Town received a donation of public safety equipment during the year.	17,800
The issuance of long-term debt (\$2,162,376) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$853,504) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	(1,308,872)
Governmental funds report employer pension contributions as expenditures (\$206,737). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$519,843) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.	(313,106)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(226,023)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>(1,159)</u>
Change in net position of governmental activities (Exhibit B)	\$ <u><u>523,448</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2021

	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Receivables (Net of Allowance for Uncollectibles)	\$ 374,648	\$ 243,678	\$ 618,326
Due from Other Funds	646,973	919,338	1,566,311
Prepaid Expenses	5,223	5,223	10,446
Inventory	2,547	6,004	8,551
Total Current Assets	1,029,391	1,174,243	2,203,634
Noncurrent Assets:			
Land	39,400	78,120	117,520
Construction in Progress	155,664	28,283	183,947
Vehicles, Machinery and Equipment	180,255	341,932	522,187
Buildings, Distribution and Collection Systems	8,442,027	23,779,602	32,221,629
Less: Accumulated Depreciation	(2,676,441)	(4,550,001)	(7,226,442)
Total Noncurrent Assets	6,140,905	19,677,936	25,818,841
Total Assets	7,170,296	20,852,179	28,022,475
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	32,282	20,453	52,735
Total Deferred Outflows of Resources	32,282	20,453	52,735
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	160,061	21,156	181,217
Accrued Payroll and Benefits Payable	4,844	5,922	10,766
Unearned Revenue	5,402	0	5,402
Accrued Interest Payable	1,960	36,514	38,474
General Obligation Bonds Payable - Current Portion	29,197	145,136	174,333
Total Current Liabilities	201,464	208,728	410,192
Noncurrent Liabilities:			
Compensated Absences Payable	9,879	9,879	19,758
Net Pension Liability	78,967	50,046	129,013
General Obligation Bonds Payable - Noncurrent Portion	801,420	2,004,436	2,805,856
Total Noncurrent Liabilities	890,266	2,064,361	2,954,627
Total Liabilities	1,091,730	2,273,089	3,364,819
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows of Resources Related to the Town's Participation in VMERS	3,790	2,402	6,192
Total Deferred Inflows of Resources	3,790	2,402	6,192
<u>NET POSITION</u>			
Net Investment in Capital Assets	5,310,288	17,528,364	22,838,652
Unrestricted	796,770	1,068,777	1,865,547
Total Net Position	\$ 6,107,058	\$ 18,597,141	\$ 24,704,199

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	\$ 1,110,394	\$ 762,291	\$ 1,872,685
Penalties	12,153	7,222	19,375
Hookup Fees	119,466	99,240	218,706
Other Income	225	250	475
	<u>1,242,238</u>	<u>869,003</u>	<u>2,111,241</u>
Total Operating Revenues			
Operating Expenses:			
CWD Water Purchases	399,659	0	399,659
Salaries and Benefits	230,980	225,682	456,662
Administrative Fees	168,000	168,000	336,000
Utilities	18,158	101,481	119,639
Water Meters	5,639	13,238	18,877
Supplies	23,854	50,551	74,405
Printing and Advertising	1,439	0	1,439
Insurances	3,813	3,813	7,626
Technology	1,178	1,279	2,457
Vehicles, Machinery and Equipment	3,002	4,606	7,608
Telephone and Internet	2,525	4,927	7,452
Professional Development	0	558	558
Miscellaneous Expenses	3,569	313	3,882
Dues and Fees	525	3,000	3,525
Employee Uniforms	2,115	1,965	4,080
Repairs and Maintenance	21,719	46,384	68,103
Depreciation	110,325	257,346	367,671
Rentals	0	100	100
Professional Services	16,351	594	16,945
Technical Services	798	57,825	58,623
	<u>1,013,649</u>	<u>941,662</u>	<u>1,955,311</u>
Total Operating Expenses			
Operating Income/(Loss)	<u>228,589</u>	<u>(72,659)</u>	<u>155,930</u>
Non-Operating Revenues/(Expenses):			
Investment Income	731	1,015	1,746
Interest Expense	(13,758)	0	(13,758)
	<u>(13,027)</u>	<u>1,015</u>	<u>(12,012)</u>
Total Non-Operating Revenues/(Expenses)			
Net Income/(Loss) Before Capital Contributions and Transfers	<u>215,562</u>	<u>(71,644)</u>	<u>143,918</u>
Capital Contributions and Transfers:			
Capital Contributions	16,088	0	16,088
Transfers In	8,798	135,780	144,578
	<u>24,886</u>	<u>135,780</u>	<u>160,666</u>
Total Capital Contributions and Transfers			
Change in Net Position	240,448	64,136	304,584
Net Position - July 1, 2020	<u>5,866,610</u>	<u>18,533,005</u>	<u>24,399,615</u>
Net Position - June 30, 2021	<u>\$ 6,107,058</u>	<u>\$ 18,597,141</u>	<u>\$ 24,704,199</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities:			
Receipts from Customers and Users	\$ 1,225,898	\$ 868,547	\$ 2,094,445
Payments for Goods and Services	(520,270)	(294,907)	(815,177)
Payments for Interfund Services	(168,000)	(168,000)	(336,000)
Payments for Wages and Benefits	(206,955)	(219,377)	(426,332)
Net Cash Provided by Operating Activities	<u>330,673</u>	<u>186,263</u>	<u>516,936</u>
Cash Flows From Noncapital Financing Activities:			
(Increase)/Decrease in Due from Other Funds	<u>(279,737)</u>	<u>(148,693)</u>	<u>(428,430)</u>
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(279,737)</u>	<u>(148,693)</u>	<u>(428,430)</u>
Cash Flows From Capital and Related Financing Activities:			
Proceeds from Long-term Debt	18,091	0	18,091
Acquisition and Construction of Capital Assets	(31,301)	(32,075)	(63,376)
Transfers Received from Other Funds	8,798	135,780	144,578
Principal Paid on General Obligation Bonds Payable	(33,497)	(142,290)	(175,787)
Interest Paid on General Obligation Bonds Payable	(13,758)	0	(13,758)
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(51,667)</u>	<u>(38,585)</u>	<u>(90,252)</u>
Cash Flows From Investing Activities:			
Receipt of Interest and Dividends	<u>731</u>	<u>1,015</u>	<u>1,746</u>
Net Cash Provided by Investing Activities	<u>731</u>	<u>1,015</u>	<u>1,746</u>
Net Increase in Cash	0	0	0
Cash - July 1, 2020	<u>0</u>	<u>0</u>	<u>0</u>
Cash - June 30, 2021	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:			
Operating Income/(Loss)	228,589	(72,659)	155,930
Depreciation	110,325	257,346	367,671
(Increase)/Decrease in Receivables	11,382	23,414	34,796
(Increase)/Decrease in Prepaid Expenses	1,376	1,376	2,752
(Increase)/Decrease in Inventory	616	(763)	(147)
(Increase)/Decrease in Deferred Outflows of Resources Related to the Town's Participation in VMERS	(16,661)	(4,832)	(21,493)
Increase/(Decrease) in Accounts Payable	(15,797)	(2,765)	(18,562)
Increase/(Decrease) in Accrued Payroll and Benefits Payable	570	1,330	1,900
Increase/(Decrease) in Unearned Revenue	(27,722)	(23,870)	(51,592)
Increase/(Decrease) in Compensated Absences Payable	2,205	2,205	4,410
Increase/(Decrease) in Net Pension Liability	34,628	5,707	40,335
Increase/(Decrease) in Deferred Inflows of Resources Related to the Town's Participation in VMERS	1,162	(226)	936
Net Cash Provided by Operating Activities	<u>\$ 330,673</u>	<u>\$ 186,263</u>	<u>\$ 516,936</u>

There was \$1,542 of capital acquisitions in the Water Fund included in accounts payable at June 30, 2020.

There was \$89,705 of capital acquisitions in the Water Fund included in accounts payable at June 30, 2021.

There was \$2,480 of capital acquisitions in the Sewer Fund included in accounts payable at June 30, 2021.

The Water Fund recognized a forgiveness of debt from the State of Vermont in the amounts of \$16,088.

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2021

	Custodial Fund Education Tax Fund
<u>ASSETS</u>	
Assets:	\$ <u>0</u>
<u>LIABILITIES</u>	
Liabilities:	<u>0</u>
<u>NET POSITION</u>	
Net Position:	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Custodial Fund</u> <u>Education Tax</u> <u>Fund</u>
<u>ADDITIONS</u>	
Education Taxes Collected for Other Governments	\$ <u>14,436,924</u>
Total Additions	<u>14,436,924</u>
<u>DEDUCTIONS</u>	
Education Taxes Distributed to Other Governments	<u>14,436,924</u>
Total Deductions	<u>14,436,924</u>
Change in Net Position	0
Net Position - July 1, 2020	<u>0</u>
Net Position - June 30, 2021	\$ <u><u>0</u></u>

The accompanying notes are an integral part of this financial statement.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

The Town of Milton, Vermont, (herein the "Town") operates under a Manager/Selectboard form of government and provides the following services as authorized by its charter: public safety (police and fire), highways and streets, health and social services, culture and recreation, community/economic development, public improvements, planning, zoning, water, sewer and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted by the Town of Milton (the "Town") conform to generally accepted accounting principles (GAAP) as applicable to governmental entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the activity of the Town of Milton, Vermont. The financial reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole and present a longer-term view of the Town's finances. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town and present a shorter-term view of how operations were financed and what remains available for future spending.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. These statements distinguish between the governmental and business-type activities of the Town. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the Town's governmental activities and for each segment of the Town's business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular program or function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental, proprietary and fiduciary – are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Town Core TIF Fund – This fund accounts for all revenues and expenditures related to capital projects and improvements within the Town Core tax increment financing (TIF) district.

Capital Reserve Fund – This fund accounts for the general capital expenditures of the Town.

The Town reports on the following major enterprise funds:

Water Fund – This fund accounts for the operations of the Water Department.

Sewer Fund – This fund accounts for the operations of the Sewer Department.

Proprietary fund operating revenues, such as charges for services, result from exchange transactions associated with the principal activity of the fund. Exchange transactions are those in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from nonexchange transactions or ancillary activities.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Additionally, the Town reports the following fund type:

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

C. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus. This means that all assets, deferred outflows of resources, liabilities and deferred inflows of resources associated with the operation of these funds (whether current or noncurrent) are included on the balance sheet (or statement of net position). Equity (i.e., total net position) is segregated into net investment in capital assets; restricted net position; and unrestricted net position. Operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in total net position.

Governmental fund financial statements are reported using the current financial resources measurement focus. This means that only current assets, deferred outflows of resources, current liabilities and deferred inflows of resources are generally reported on their balance sheets. Their reported fund balances (net current position) are considered a measure of available spendable resources, and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current position. Accordingly, they are said to present a summary of sources and uses of available spendable resources during a period.

D. 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 government-wide, proprietary and fiduciary fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time the liabilities are incurred, regardless of when the related cash flow takes place. Nonexchange transactions, in which the Town gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On the accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Governmental funds are reported using the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. “Measurable” means the amount of the transaction can be determined, and “available” means the amount is collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers all revenues reported in governmental funds to be available if the revenues are collected within sixty (60) days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, certain compensated absences and other long-term liabilities which are recognized when the obligations are expected to be liquidated or are funded with expendable available financial resources.

General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt, acquisitions under capital leases and sales of capital assets are reported as other financing sources.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town’s policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues. Expenditure driven grants are recognized as revenue when the qualifying expenditures have been incurred and other grant requirements have been met.

Recognition of revenues on funds received in connection with loan programs are recognized when loans are awarded and expenses incurred in excess of current grants and program income. An offsetting deferred inflows of resources is recognized for all loans receivable. Loan repayment revenue is recognized as the loans are repaid.

E. Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows and inflows of resources and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

F. New Pronouncement – Fiduciary Activities

Effective June 30, 2021, the Town implemented GASB Statement No. 84, “Fiduciary Activities”. GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. This required moving certain items previously recorded through a General Fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund. As a result, the collection and remittance of education taxes on behalf of other governments are now presented in a Custodial Fund.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

G. Assets, Liabilities, Deferred Outflows/Inflows of Resources and Equity

1. Cash

Cash balances of most Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess withdrawals are shown as due to other funds. Interest income is allocated based on the due from/to other funds balances.

2. Investments

The Town invests in investments as allowed by State Statute. Investments with readily determinable fair values are reported at their fair values on the balance sheet. Unrealized gains and losses are included in revenue.

3. Receivables

Receivables are shown net of an allowance for uncollectible accounts for the estimated losses that will be incurred in the collection of the receivables. The estimated losses are based on the judgment of management and a review of the current status of existing receivables.

4. Internal Balances

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as “advances from/to other funds”. All other outstanding balances between funds are reported as “due from/to other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

5. Inventories and Prepaid Expenses/Items

Inventory quantities are determined by a physical count and are valued at the lower of cost or market. Inventories in the governmental funds consist of materials and inventories in the proprietary funds consist of chemicals and materials.

Certain payments to vendors reflect costs that are applicable to future accounting periods and are recorded as prepaid expenses/items.

Reported inventories and prepaid items of governmental funds in the fund financial statements are offset by a nonspendable fund balance as they are not in spendable form.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

6. Pensions

For purposes of measuring the proportionate share of the net pension liability and the related deferred outflows/inflows of resources and pension expense, information about the fiduciary net position of the Vermont Municipal Employees' Retirement System (VMERS) plan and additions to/deductions from the VMERS' fiduciary net position have been determined on the same basis as they are reported by VMERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statements element, "deferred outflows of resources", represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditures) until then. These amounts are deferred and recognized as an outflow of resources in the future periods to which the outflows are related.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related or when the amounts become available.

8. Capital Assets

Capital assets are reported at actual cost or estimated historical cost based on appraisals or deflated current replacement cost if purchased or constructed. Contributed assets are recorded at their estimated acquisition value at the time received. Major outlays for capital assets and improvements are capitalized as constructed. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the assets' lives are not capitalized. Infrastructure assets are reported starting with fiscal year June 30, 2004. The Town has elected to not report major general infrastructure assets retroactively.

Capital assets reported in the government-wide and proprietary fund financial statements are depreciated in order that the cost of these assets will be charged to expenses over their estimated service lives, generally using the straight-line method of calculating depreciation.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts) and estimated useful lives of capital assets are as follows:

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

	Capitalization Threshold	Estimated Service Life
Land	\$ 1,000	Not Depreciated
Land Improvements	5,000	25-50 Years
Buildings and Building Improvements	5,000	40-75 Years
Vehicles	5,000	4-15 Years
Machinery and Equipment	1,000	8-20 Years
Roads, Bridges and Sidewalks	5,000	30-75 Years
Water and Sewer Distribution and and Collection Systems	5,000	30-100 Years

Capital assets are not reported in the governmental fund financial statements. Capital outlays in these funds are recorded as expenditures in the year they are incurred.

9. Compensated Absences

It is the Town's policy to permit employees to accumulate earned but unused leave time. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide and proprietary fund financial statements. The liability for unused compensated absences is not reported in the governmental fund financial statements. Payments for unused compensated absences are recorded as expenditures in the year they are paid.

10. Long-term Liabilities

Long-term liabilities include bonds and notes payable and other obligations such as compensated absences and the Town's net pension liability. Long-term liabilities are reported in the government-wide and proprietary fund financial statements. Governmental fund financial statements do not include any long-term liabilities as those funds use the current financial resources measurement focus and only include current liabilities on their balance sheets.

11. Fund Equity

Fund equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide and proprietary fund financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances of governmental funds are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

II. EXPLANATION OF DIFFERENCES BETWEEN GOVERNMENTAL FUND AND GOVERNMENT-WIDE STATEMENTS

Governmental fund financial statements are presented using the current financial resources measurement focus and the modified accrual basis of accounting, whereas government-wide financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. These differences in the measurement focus and basis of accounting lead to differences between the governmental fund financial statements and the government-wide financial statements as follows:

Long-term revenue differences arise because governmental funds report revenues only when they are considered “available”, whereas government-wide statements report revenues when they are earned. Long-term expense differences arise because governmental funds report expenditures (including interest) using the modified accrual basis of accounting, whereas government-wide statements report expenses using the accrual basis of accounting.

Capital-related differences arise because governmental funds report capital outlays as current period expenditures, whereas government-wide statements report depreciation as an expense. Further, governmental funds report the proceeds from the sale of capital assets as other financing sources, whereas government-wide statements report the gain or loss from the sale of capital assets as revenue or expense.

Long-term debt transaction differences arise because governmental funds report the issuance of long-term debt as other financing sources and principal payments as expenditures, whereas government-wide statements report those transactions as increases and decreases in liabilities, respectively.

Pension-related differences arise because governmental funds report the current year’s required employer contributions as current period expenditures, whereas government-wide statements report those transactions as deferred outflows of resources. In addition, the accrual for the Town’s proportionate share of the net pension liability is recorded in the government-wide financial statements along with the related deferred inflows and outflows of resources.

III. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The General Fund budget is approved at the annual Town Meeting in March. The Town allows the Selectboard to approve adjustments from one line item to another within each fund, however, increases in total appropriations are not allowed without voter approval. The budget amendments for fiscal year 2021 are reflected in Schedule 1.

B. Budgeted Deficit

The Town budgeted a current year’s deficiency of revenues over expenditures in the General Fund in the amount of \$350,000 in order to utilize a portion of the previous year’s surplus. This is reflected as a budgeted deficiency of revenues over expenditures on Schedule 1.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash and investments as of June 30, 2021 consisted of the following:

Cash:		
Deposits with Financial Institutions		\$12,103,148
Cash on Hand		<u>5,390</u>
Total Cash		<u>12,108,538</u>
Investments:		
Certificates of Deposit		<u>25,675</u>
Total Cash and Investments		<u>\$12,134,213</u>

The Town has five (5) certificates of deposit at various banks ranging from \$905 to \$10,000 with interest rates ranging from 0.05% to 0.30%. All of the certificates of deposit mature by fiscal year 2025.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The following table shows the custodial credit risk of the Town's cash and certificates of deposit.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 540,629	\$ 540,629
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	6,026,584	6,025,350
Insured by Letter of Credit Issued by Federal Home Loan Bank	<u>5,561,610</u>	<u>5,603,502</u>
Total	<u>\$12,128,823</u>	<u>\$12,169,481</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

TOWN OF MILTON, VERMONT
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The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$12,103,148
Investments – Certificates of Deposit	<u>25,675</u>
Total	<u>\$12,128,823</u>

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit the exposure to interest rate risk. The Town's certificates of deposit are not subject to interest rate risk disclosure.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Town does not have any policy to limit the exposure to credit risk. The Town's certificates of deposit are not subject to credit risk disclosure.

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town's investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town's certificates of deposit are not subject to concentration of credit risk disclosure.

B. Deposit held by Escrow Agent

In 2021, the Town entered into a \$1,669,864 lease agreement with Municipal Leasing Consultants, LLC for the financing of capital equipment and vehicles. Unspent lease proceeds and the interest earned are held by an escrow agent until the acquisition of capital equipment and vehicles and reimbursement is requested. The amount held by the escrow agent as of June 30, 2021 is \$484,070.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

C. Receivables

Receivables as of June 30, 2021, as reported in the statement of net position, net of applicable allowances for uncollectible accounts, are as follows:

	Governmental Activities	Business-type Activities	Total
Delinquent Taxes Receivable	\$ 313,079	\$ 0	\$ 313,079
Penalties and Interest Receivable	27,795	0	27,795
Ambulance Receivable	264,968	0	264,968
Grants Receivable	77,628	0	77,628
Accounts Receivable	6,437	0	6,437
Billed Services	0	100,941	100,941
Unbilled Services	0	520,785	520,785
Allowance for Doubtful Accounts - Taxes	(5,000)	0	(5,000)
Allowance for Doubtful Accounts - Ambulance	(103,472)	0	(103,472)
Allowance for Doubtful Accounts - Water/Sewer	0	(3,400)	(3,400)
Total	<u>\$ 581,435</u>	<u>\$ 618,326</u>	<u>\$ 1,199,761</u>

D. Loans Receivable

Loans receivable as of June 30, 2021 are as follows:

Loan Receivable, Meadow Lane Housing Associates, LP, Interest at 0%, Deferred Until June 1, 2035 at which Time all Principal is Due, Secured by Real Estate	\$296,000
Loan Receivable, Elm Place Limited Partnership, Interest at 0%, Deferred Until April 29, 2046 at which Time all Principal is Due, Secured by Real Estate	<u>555,843</u>
Total	851,843
Less: Allowance for Doubtful Loans Receivable	<u>(851,843)</u>
Reported Value as of June 30, 2021	<u>\$ 0</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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E. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,786,590	\$ 0	\$ 0	\$ 1,786,590
Construction in Progress	2,132,848	1,024,123	387,222	2,769,749
Total Capital Assets, Not Being Depreciated	3,919,438	1,024,123	387,222	4,556,339
Capital Assets, Being Depreciated:				
Land Improvements	316,254	0	0	316,254
Buildings and Building Improvements	4,602,179	41,495	0	4,643,674
Vehicles	4,960,877	225,826	379,759	4,806,944
Machinery and Equipment	1,665,682	52,153	157,820	1,560,015
Roads, Bridges and Sidewalks	16,272,620	920,735	0	17,193,355
Totals	27,817,612	1,240,209	537,579	28,520,242
Less Accumulated Depreciation for:				
Land Improvements	105,698	8,645	0	114,343
Buildings and Building Improvements	1,208,854	84,470	0	1,293,324
Vehicles	2,613,263	358,166	356,219	2,615,210
Machinery and Equipment	1,387,425	89,967	155,645	1,321,747
Roads, Bridges and Sidewalks	9,074,317	1,009,598	0	10,083,915
Totals	14,389,557	1,550,846	511,864	15,428,539
Total Capital Assets, Being Depreciated	13,428,055	(310,637)	25,715	13,091,703
Governmental Activities Capital Assets, Net	\$ 17,347,493	\$ 713,486	\$ 412,937	\$ 17,648,042
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 117,520	\$ 0	\$ 0	\$ 117,520
Construction in Progress	56,870	127,077	0	183,947
Total Capital Assets, Not Being Depreciated	174,390	127,077	0	301,467
Capital Assets, Being Depreciated:				
Vehicles, Machinery and Equipment	522,187	0	0	522,187
Buildings, Distribution and Collection Systems	32,194,687	26,942	0	32,221,629
Totals	32,716,874	26,942	0	32,743,816
Less Accumulated Depreciation for:				
Vehicles, Machinery and Equipment	374,919	26,089	0	401,008
Buildings, Distribution and Collection Systems	6,483,852	341,582	0	6,825,434
Totals	6,858,771	367,671	0	7,226,442
Total Capital Assets, Being Depreciated	25,858,103	(340,729)	0	25,517,374
Business-type Activities Capital Assets, Net	\$ 26,032,493	\$ (213,652)	\$ 0	\$ 25,818,841

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 90,653	Water	\$ 110,325
Public Safety	218,394	Sewer	<u>257,346</u>
Highways and Streets	1,217,730		
Culture and Recreation	<u>24,069</u>		
Total Depreciation Expense - Governmental Activities	<u>\$ 1,550,846</u>	Total Depreciation Expense - Business-type Activities	<u>\$ 367,671</u>

F. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2021 are as follows:

<u>Fund</u>	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
General Fund	\$ 0	\$ 3,124,285
Town Core TIF Fund	0	312
Capital Reserve Fund	657,560	0
Non-Major Governmental Funds	926,180	25,454
Water Fund	646,973	0
Sewer Fund	<u>919,338</u>	<u>0</u>
Total	<u>\$ 3,150,051</u>	<u>\$ 3,150,051</u>

Interfund transfers during the year ended June 30, 2021 were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>	<u>Purpose</u>
General Fund	Capital Reserve Fund	\$ 205,982	Annual Subsidy
Town Core TIF Fund	Water Fund	8,798	Fund Debt Service
Town Core TIF Fund	Sewer Fund	135,780	Fund Debt Service
Capital Reserve Fund	Grant Fund	178	Fund Local Match
Impact Fees Fund	General Fund	27,111	Fund Debt Service
Impact Fees Fund	Town Core TIF Fund	19,702	Fund Capital Expenditures
Impact Fees Fund	Capital Reserve Fund	12,243	Fund Capital Expenditures
Restoration of Records Fund	General Fund	23,220	Fund Restoration Expenses
Fire/EMS Capital Reserve Fund	General Fund	55,494	Fund Debt Service
Fire/EMS Capital Reserve Fund	Capital Reserve Fund	<u>16,380</u>	Fund Capital Expenditures
Total		<u>\$ 504,888</u>	

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

G. Deferred Outflows of Resources

Deferred outflows of resources in the governmental activities consists of \$214,871 from the difference between the expected and actual experience, \$228,186 from the difference between the projected and actual investment earnings, \$319,867 from changes in assumptions and \$5,840 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$206,737 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$975,501.

Deferred outflows of resources in the business-type activities consists of \$11,620 from the difference between the expected and actual experience, \$12,339 from the difference between the projected and actual investment earnings, \$17,296 from changes in assumptions and \$315 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$11,165 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the business-type activities is \$52,735.

Deferred outflows of resources in the Water Fund consists of \$7,112 from the difference between the expected and actual experience, \$7,552 from the difference between the projected and actual investment earnings, \$10,587 from changes in assumptions and \$193 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$6,838 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Water Fund is \$32,282.

Deferred outflows of resources in the Sewer Fund consists of \$4,508 from the difference between the expected and actual experience, \$4,787 from the difference between the projected and actual investment earnings, \$6,709 from changes in assumptions and \$122 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$4,327 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Sewer Fund is \$20,453.

H. Unearned Revenue

Unearned revenue in the governmental activities consists of \$27,636 of recreation fees and \$2,189 of grant revenue received in advance. Total unearned revenue in the governmental activities is \$29,825.

Unearned revenue in the business-type activities and Water Fund consists of \$5,402 of user fees received in advance.

Unearned revenue in the General Fund consists of \$27,636 of recreation fees received in advance.

Unearned revenue in the Non-Major Governmental Funds consists of \$2,189 of grant revenue received in advance.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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I. Deferred Inflows of Resources

Deferred inflows of resources in the governmental activities consists of \$7,071 from the difference between the expected and actual experience and \$107,424 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). It also includes \$30,234 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$144,729.

Deferred inflows of resources in the business-type activities consists of \$383 from the difference between the expected and actual experience and \$5,809 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows in the business-type activities is \$6,192.

Deferred inflows of resources in the General Fund consists of \$208,600 of delinquent property taxes, penalties and interest on those taxes, \$64,318 of ambulance fees and \$277 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$30,234 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$303,429.

Deferred inflows of resources in the Capital Reserve Fund consists of \$20,666 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Deferred inflows of resources in the Non-Major Governmental Funds consists of \$47,573 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Deferred inflows of resources in the Water Fund consists of \$234 from the difference between the expected and actual experience and \$3,556 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Water Fund is \$3,790.

Deferred inflows of resources in the Sewer Fund consists of \$149 from the difference between the expected and actual experience and \$2,253 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Sewer Fund is \$2,402.

J. Long-term Liabilities

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital facilities and to refund prior issues. General obligation bonds have been issued for both governmental and proprietary activities. Bonds are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

General obligation bonds are direct obligations and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 20 year bonds. Refunding bonds are issued for various terms based on the debt service of the debt refunded.

TOWN OF MILTON, VERMONT
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The Town had bond anticipation notes to finance various capital improvements and purchases through a local bank.

The State of Vermont offers a number of no-interest revolving loan programs to utilize for predetermined purposes. The Town has borrowed money from the State of Vermont Special Environmental Revolving Fund for water and sewer projects.

The Town enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as capital lease obligations for accounting purposes (even though they may include clauses that allow for cancellation of the lease in the event the Town does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases. Leases are reported in governmental activities if the debt is expected to be repaid from general governmental revenues and in business-type activities if the debt is expected to be repaid from proprietary fund revenues.

The net pension liability is the difference between the total pension liability (the present value of projected benefit payments to employees based on their past service) and the assets (mostly investments reported at fair value) set aside to pay current employees, retirees, and beneficiaries. The accrual for the Town's share of the net pension liability is recorded in the government-wide financial statements and proprietary fund financial statements.

It is the policy of the Town to permit employees to accumulate earned but unused benefits. The accrual for unused compensated absences time, based on current pay rates, is recorded in the government-wide financial statements.

Long-term liabilities outstanding as of June 30, 2021 were as follows:

Governmental Activities:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deletions</u>		<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Recovery Zone Economic Development Bond, Library Expenses and West Milton Road Construction, Principal Payments Ranging from \$80,000 to \$85,000 Payable on December 1 Annually, Interest Ranging from 0.777% to 3.546% Payable June 1 and December 1, Due December, 2030	\$ 885,000	\$	0	\$	85,000	\$	800,000
Bond Payable, Vermont Municipal Bond Bank, Fire Station, Principal Payments Ranging from \$25,000 to \$40,000 Payable on December 1 Annually, Interest Ranging from 0.804% to 3.844% Payable on June 1 and December 1, Due December, 2023	145,000		0		40,000		105,000

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Tower Truck, Principal Payments of \$45,000 Payable on December 1 Annually, Interest Ranging from 0.804% to 3.634% Payable on June 1 and December 1, Due December, 2023	\$ 180,000	\$ 0	\$ 45,000	\$ 135,000
Bond Payable, Vermont Municipal Bond Bank, Bombardier Property Purchase, Principal Payments of \$26,000 Payable on November 1 Annually, Interest Ranging from 1.78% to 3.49% Payable on May 1 and November 1, Due November, 2032	338,000	0	26,000	312,000
Bond Payable, TD Bank, TIF Improvements, Principal Payments of \$420,000 Payable on March 1 Annually with a Final Payment of \$350,000 Payable on March 1, 2033, Interest at 3.15% Payable on March 1 and September 1, Due March, 2033	5,390,000	0	420,000	4,970,000
Bond Anticipation Note, Union Bank, Bridge Improvements, Authorized to \$1,695,000, Interest at 1.7%. The Town Drew the Remaining Available Balance and Refinanced this Note and Accrued Interest with Capital One Public Funding, LLC During the Year.	1,082,088	612,912	1,695,000	0
Note Payable, Capital One Public Funding, LLC, Bridge Improvements, Principal Payments of \$85,877 Plus Interest Payable on February 4 Annually Beginning February 4, 2022, Interest at 2.89%, Due February, 2041	0	1,717,531	0	1,717,531
Bond Anticipation Note, Union Bank, Paving, Authorized to \$1,000,000, Interest at 2.23%. The Town Drew the Available Balance and Refinanced this Note and Accrued Interest with Capital One Public Funding, LLC During the Year.	0	1,000,000	1,000,000	0

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Note Payable, Capital One Public Funding, LLC, Paving, Principal Payments of \$201,114 Plus Interest Payable on February 4 Annually Beginning February 4, 2022, Interest at 1.89%, Due February, 2026	\$ 0	\$1,005,569	\$ 0	\$ 1,005,569
Bond Anticipation Note, Union Bank, Fire Truck/Equipment, Interest at 1.7%. The Town Refinanced this Note and Accrued Interest with Capital One Public Funding, LLC During the Year.	1,148,500	0	1,148,500	0
Capital Lease Payable, Capital One Public Funding, LLC, Fire Truck/Equipment, Principal and Interest Payments of \$131,054 Payable on January 27 Annually, Interest at 2.29%, Due January, 2030	0	1,186,092	131,054	1,055,038
Capital Lease Payable, Capital One Public Funding, LLC, Miscellaneous Capital Equipment/Vehicles, Principal and Interest Payments of \$17,751 Payable on January 27 Annually, Interest at 1.89%, Due January, 2023	0	52,272	17,751	34,521
Capital Lease Payable, Capital One Public Funding, LLC, Miscellaneous Capital Equipment/Vehicles, Principal and Interest Payments of \$88,699 Payable on January 27 Annually, Interest at 1.39%, Due January, 2025	<u>0</u>	<u>431,500</u>	<u>88,699</u>	<u>342,801</u>
Total Governmental Activities	<u>\$9,168,588</u>	<u>\$6,005,876</u>	<u>\$4,697,004</u>	<u>\$10,477,460</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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Business-type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Water Line Improvements, Principal Payments of \$15,667 Payable on December 1 Annually, Interest Ranging from 0.804% to 4.954% Payable on June 1 and December 1, Due December, 2043	\$ 376,000	\$ 0	\$ 15,667	\$ 360,333
Bond Payable, Vermont Municipal Bond Bank, Bombardier Water Line Improvements, Principal Payments of \$6,000 Payable on December 1 Annually, Interest Ranging from 0.804% to 4.644% Payable on June 1 and December 1, Due December, 2033	84,000	0	6,000	78,000
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to \$37,400, Principal Payments of \$7,480 Payable on March 1 Annually Beginning March, 2024, 0% Interest, Due March, 2028	24,822	0	0	24,822
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Principal, Interest and Administrative Fee Payment of \$17,744 Payable on September 1, 2021 with Remaining Principal, Interest and Administrative Fee Payments of \$18,202 Payable on September 1 Annually Beginning September 1, 2022, 1% Interest, 2% Administrative Fee, Due September, 2049. The Town Made a \$11,830 Principal Payment During the Year.	358,329	2,580	11,830	349,079
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to \$18,050, Principal Payments of \$3,610 Payable on February 1 Annually Beginning February, 2024, 0% Interest, Due February, 2028	13,020	0	0	13,020

TOWN OF MILTON, VERMONT
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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to \$251,000 but Eligible for 188,250 Subsidy, Principal And Administrative Fee Payments of \$2,801 Payable on September 1 Annually Beginning September 1, 2022, 0% Interest, 2% Administrative Fee, Due September, 2051. The Town Has Recognized \$16,088 of the Subsidy.	\$ 5,940	\$15,511	\$ 16,088	\$ 5,363
Bond Payable, State of Vermont Special Environmental Revolving Fund, Village Core Sewer Improvements, Principal and Administrative Fee Payments of \$179,159 Payable on October 1 Annually, 0% Interest, 2% Administrative Fee, Due October, 2033	2,168,943	0	135,780	2,033,163
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer System Rehabilitation, Principal and Administrative Fee Payments of \$8,762 Payable on September 1 Annually, 0% Interest, 2% Administrative Fee, Due September, 2034	112,584	0	6,510	106,074
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer Upgrade, Authorized to \$27,050 but Eligible for \$13,525 Subsidy, Principal Payments of \$2,705 Payable on February 1 Annually Beginning February, 2024, 0% Interest, Due February, 2028. The Town Has Recognized \$10,335 of the Subsidy.	<u>10,335</u>	<u>0</u>	<u>0</u>	<u>10,335</u>
Total Business-type Activities	<u>\$3,153,973</u>	<u>\$18,091</u>	<u>\$191,875</u>	<u>\$2,980,189</u>

TOWN OF MILTON, VERMONT
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Changes in long-term liabilities during the year were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds Payable	\$ 6,938,000	\$ 0	\$ 616,000	\$ 6,322,000	\$ 611,000
Notes Payable	2,230,588	2,723,100	2,230,588	2,723,100	286,991
Capital Leases Payable	0	1,669,864	237,504	1,432,360	237,504
Compensated Absences Payable	148,419	7,559	0	155,978	0
Landfill Post-Closure	30,000	0	7,000	23,000	10,000
Net Pension Liability	1,713,702	672,143	0	2,385,845	0
Total Governmental Activities					
Long-term Liabilities	<u>\$ 11,060,709</u>	<u>\$ 5,072,666</u>	<u>\$ 3,091,092</u>	<u>\$ 13,042,283</u>	<u>\$ 1,145,495</u>
Business-type Activities					
General Obligation Bonds Payable	\$ 3,153,973	\$ 18,091	\$ 191,875	\$ 2,980,189	\$ 174,333
Compensated Absences Payable	15,348	4,410	0	19,758	0
Net Pension Liability	88,678	40,335	0	129,013	0
Total Business-type Activities					
Long-term Liabilities	<u>\$ 3,257,999</u>	<u>\$ 62,836</u>	<u>\$ 191,875</u>	<u>\$ 3,128,960</u>	<u>\$ 174,333</u>

State and Federal laws and regulations required the Town to close its landfill in 1991. These laws and regulations required the Town to perform certain maintenance and monitoring at the site through May, 2013. After further testing, the State of Vermont has mandated the Town continue to perform maintenance and monitoring. The Town has estimated that they will continue for another two (2) years. The Town's estimated liability is \$23,000. This amount is based on what it would cost to perform all post closure care now. Actual costs may vary due to changes in the cost of living, changes in technology, changes in regulations or variances between estimated and actual amounts.

Compensated absences and required contributions to the pension plans are paid by the applicable fund where the employee is charged.

The change in the net pension liability is allocated to the function where the employee is charged.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities			Business-type Activities	
	Principal	Interest	Capital Leases	Principal	Interest
2022	\$ 897,991	\$ 272,615	\$ 237,504	\$ 174,333	\$ 65,964
2023	897,991	247,647	237,504	179,209	63,085
2024	882,991	219,114	219,753	188,754	62,201
2025	812,991	191,720	219,753	199,531	61,493
2026	812,990	168,895	131,054	201,885	56,568
2027-2031	3,059,385	535,983	524,216	1,004,053	214,502
2032-2036	1,251,381	136,359	0	701,482	99,798
2037-2041	429,380	37,227	0	142,220	48,483
2042-2046	0	0	0	121,063	20,437
2047-2050	0	0	0	67,659	5,149
Total	9,045,100	1,809,560	1,569,784	2,980,189	697,680
Less: Imputed Interest	0	0	(137,424)	0	0
Total	\$ 9,045,100	\$ 1,809,560	\$ 1,432,360	\$ 2,980,189	\$ 697,680

K. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town has established a policy to maintain a minimum unassigned fund balance of approximately ten percent (10%) of the budget. The unassigned fund balance is \$2,047,032 which is 23.6% of the 2022 expenditures budget.

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town's policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are nonspendable as follows:

Major Funds

General Fund:

Nonspendable Prepaid Items	\$148,635
Nonspendable Inventories	<u>75,196</u>
Total General Fund	<u>223,831</u>

Non-Major Funds

Permanent Fund:

Nonspendable West Milton Cemetery Fund Principal	<u>4,500</u>
Total Nonspendable Fund Balances	<u>\$228,331</u>

The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for July 4 th Celebration Expenses by Donations (Source of Revenue is Donations)	\$ <u>5,041</u>
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Town Core TIF Fund:

Restricted for Town Core TIF Fund Debt/Expenditures by Statute (Source of Revenue is Property Taxes)	3,087,244
Restricted for Town Core TIF Fund Expenditures by Unspent Bond Proceeds (Source of Revenue is Bond Proceeds)	<u>2,935,559</u>
Total Town Core TIF Fund	<u>6,022,803</u>

Capital Reserve Fund:

Restricted for Bridge/Road Restoration Expenditures by Unspent Lease Proceeds	155,501
Restricted for Capital Equipment and Vehicles Expenditures by Unspent Lease Proceeds	<u>234,593</u>
Total Capital Reserve Fund	<u>390,094</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Non-Major Funds

Special Revenue Funds:

Restricted Impact Fees Fund Expenses by Impact Fees (Source of Revenue is Impact Fees)	\$ 189,977
Restricted for Restoration of Records Fund Expenses by Statute (Source of Revenue is Restoration Fees)	145,603
Restricted for Drug Forfeiture Expenses by Agreement (Source of Revenue is Grant Revenue)	41,046
Restricted for Milton Public Library Expenses by Donations (Source of Revenue is Donations)	<u>6,440</u>
Total Special Revenue Funds	<u>383,066</u>

Capital Projects Funds:

Restricted for Road/Sidewalk Restoration Expenditures by Statute (Source of Revenue is Highway Property Taxes)	<u>8,592</u>
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Permanent Fund:

Restricted for West Milton Cemetery Expenses by Trust Agreements and Sale of Lots	<u>60,506</u>
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Total Non-Major Funds 452,164

Total Restricted Fund Balances \$6,870,102

The fund balances in the following fund is committed as follows:

Non-Major Funds

Capital Projects Funds:

Committed for Fire/EMS Capital Expenditures by Voters	<u>\$74,279</u>
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Total Committed Fund Balances \$74,279

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:

Assigned to Reduce Property Taxes in Fiscal Year 2022	\$ 350,000
Assigned for Emergency Management Expenditures	<u>25,928</u>

Total General Fund	<u>375,928</u>
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Capital Reserve Fund:

Assigned for Capital Expenditures	<u>713,527</u>
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Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Expenses	<u>408,934</u>
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Total Assigned Fund Balances	<u>\$1,498,389</u>
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The unassigned deficit of \$51,673 in the Grant Fund will be funded with the collection of grant revenues and a transfer from the General Fund.

L. Restricted Net Position

The restricted net position of the Town as of June 30, 2021 consisted of the following:

Governmental Activities:

Inventories Restricted for Highway Use by Statute	\$ 75,196
Restricted for July 4 th Celebration expenses by Donations	5,041
Restricted for Town Core TIF Fund by Statute	3,087,244
Restricted for Impact Fees Fund Expenses by Impact Fees	189,977
Restricted for Restoration of Records Expenses by Statute	145,603
Restricted for Drug Forfeiture Expenses by Agreement	41,046
Restricted for Milton Public Library Expenses by Donations	6,440
Restricted for Road/Sidewalk Restoration Expenditures by Statute	8,592
Restricted for West Milton Cemetery Expenses by Trust Agreements – Non-Expendable Portion	4,500
Restricted for West Milton Cemetery Expenses by Trust Agreements – Expendable Portion	<u>60,506</u>

Total Governmental Activities	<u>\$3,624,145</u>
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TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

V. OTHER INFORMATION

A. Pension Plans

Defined Benefit Plan

The Vermont Municipal Employees' Retirement System (VMERS)

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2020, the measurement date selected by the State of Vermont, the retirement system consisted of 353 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives-one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 74.52% and had a plan fiduciary net position of \$740,052,895 and a total pension liability of \$993,026,959 resulting in a net position liability of \$252,974,064. As of June 30, 2021, the Town's proportionate share of this was 0.9941% resulting in a net pension liability of \$2,514,858. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 0.9941% was a decrease of 0.0448 from its proportion measured as of the prior year.

For the year ended June 30, 2021, the Town recognized pension expense of \$550,787.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

As of June 30, 2021, the Town reported deferred outflows of resources and deferred inflows of resources from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 226,491	\$ 7,454
Net difference between projected and actual investment earnings on pension assets	240,525	0
Changes in assumptions	337,163	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	6,155	113,233
Town's required employer contributions made subsequent to the measurement date	<u>217,902</u>	<u>0</u>
	<u>\$ 1,028,236</u>	<u>\$ 120,687</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$217,902 will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending June 30	
2022	\$191,017
2023	194,306
2024	174,805
2025	<u>129,519</u>
Total	<u>\$689,647</u>

Summary of System Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Groups B, C and D.

Creditable Service – Service as a member plus purchased service.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Groups A and B members, and payable without reduction to Group D members.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children's benefit.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contribution – Upon termination, if the member so elects or if no other benefit is payable, the member's accumulated contributions are refunded.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 3.00%. Group B – 5.375%. Group C – 10.50%. Group D – 11.85%.

Employer Contributions – Group A – 4.50%. Group B – 6.00%. Group C – 7.75%. Group D – 10.35%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation, a decrease from 7.50% in the prior year.

Salary increases: Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

Mortality:

Pre-Retirement: Groups A, B and C – 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019. Group D – PubG-2010 General Employee above-median, with generational projection using scale MP-2019.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Healthy Post-retirement – Retirees: Groups A, B and C – 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019. Group D – PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.

Healthy Post-retirement – Beneficiaries: Groups A, B and C – 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019. Group D – Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.

Disabled Post-retirement: All Groups – PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Spouse’s Age: Females three years younger than males.

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an “actuarial value of assets” that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

Inflation: 2.30%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan’s target asset allocation as of June 30, 2020 are summarized in the following table:

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	7.07%
US Equity – Large Cap	4%	6.19%
US Equity – Small/Mid Cap	3%	6.93%
Non-US Equity – Large Cap	5%	7.01%
Non-US Equity – Small Cap	2%	7.66%
Emerging Markets Debt	4%	3.66%
Core Bond	20%	0.39%
Private & Alternate Credit	10%	6.03%
US TIPS	3%	(0.20)%
Core Real Estate	5%	4.06%
Non-Core Real Estate	3%	6.43%
Private Equity	10%	11.27%
Infrastructure/Farmland	2%	5.44%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%, a decrease from 7.50% in the prior year. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members) with scheduled increases through July 1, 2021. Further, based upon Board resolution, projected contributions beginning July 1, 2022, and each subsequent July 1, through 2025 include additional total contribution increases of 0.50% per year. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans' Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$3,842,194	\$2,514,858	\$1,422,742

Additional Information

Additional information regarding the State of Vermont Municipal Employees' Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Defined Contribution Plan

The Town participates in Group DC of VMERS, a defined contribution plan, which requires employees to contribute 5% of their gross salary while the Town contributes 5.125%.

The Town pays all costs accrued each year for the plan. The premise of Plan DC is to allow employees to have a choice in investing their retirement assets. Each employee will receive the value of their account upon retirement.

Total covered payroll for Group DC was \$620,105. Pension expense for the years ended June 30, 2021, 2020 and 2019 was \$31,780, \$31,641 and \$30,806, respectively.

Deferred Compensation Plan

The Town also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

B. Property Taxes

The Town is responsible for assessing and collecting its own property taxes, as well as education property taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected three (3) times per year. During the tax year ended June 30, 2021, taxes became due and payable on September 15, 2020, February 15, 2021 and May 15, 2021. The Town assesses an 8% penalty on delinquent taxes and interest is assessed at 1% per month. Unpaid taxes become an enforceable lien on the property and such properties are subject to tax sale. The tax rates for 2021 were as follows:

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.5752	.5752
Local Agreement	.0053	.0053
Education	<u>1.5330</u>	<u>1.7097</u>
Total	<u>2.1135</u>	<u>2.2902</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

C. Risk Management

The Town 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 Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risk of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three fiscal years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and rate setting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town has elected to pay actual unemployment claims instead of enrolling in an unemployment insurance program. No liabilities have been accrued as the Town is not able to make an estimate as to any future costs. The Town paid \$1,590 in unemployment claims during fiscal year 2021.

D. Tax Increment Financing Districts

In April, 2008, the Town created the Milton Town Core TIF District which VEPC approved in 2008. In April 2012, VEPC approved the TIF District Financing Plan and the District was activated at 2013 Town Meeting.

TIF Districts allow the Town to undertake and pay for infrastructure improvements that will allow for increased economic and community development. The Town cannot begin any TIF projects unless a debt ceiling is in place. The Town may adjust its debt ceiling through debt related ballot items for TIF projects. Milton specific legislation allows Milton to approve debt ceilings incrementally. All TIF District debt will be secured by the TIF District revenues and the general obligation of the Town. The Town can no longer borrow on the Town Core TIF District. The Town was required to incur all approved debt by March 31, 2018 which was completed. The Town previously incurred \$3,250,000 for Phases I and II of the Village Core Sewer Expansion System and to extend a waterline along Bombardier Road to Route 7. These projects were finished during fiscal years 2015 and 2016. The Town borrowed \$6,230,000 in 2018 to fund approved projects including \$2,800,000 for the Hourglass Intersection Improvement, \$2,500,000 for Streetscape Improvements along Route 7 and \$1,000,000 for the Southern Gateway Intersection. \$2,033,163 of outstanding debt is included in the Sewer Fund and \$78,000 in the Water Fund that will be paid with TIF District incremental taxes.

With a TIF District, the value of properties within the District are frozen at the time the District is created. All property taxes generated by the original base continue to go to the municipal General Fund and the State Education Fund. For twenty (20) years, the municipal and education property taxes generated by any new development are shared with 75% going to finance TIF District infrastructure debt and 25% going to the municipal General Fund and State Education Fund.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

E. Contingent Liabilities

The Town is a participating member in the Chittenden Solid Waste District (CSWD) and the Champlain Water District (CWD). The Town could be subject to a portion of these entities debt if these entities experience financial problems.

The Town participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

There are currently pending claims against the Town where the Town's insurance carrier is providing defense. The Town is vigorously defending the claims. The Town and the insurer do not believe that the claims could exceed the insurance policy limits in the event of unfavorable rulings.

F. Concentration of Expenses

The Town purchased all of their water from Champlain Water district "CWD" for the year ended June 30, 2021. The Town purchased \$399,659 of water from CWD.

TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Amendments	Final Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:					
Property Taxes	\$ 6,496,584	\$ 0	\$ 6,496,584	\$ 6,529,047	\$ 32,463
Interest on Delinquent Taxes	30,000	0	30,000	19,879	(10,121)
Penalties on Delinquent Taxes	45,000	0	45,000	56,582	11,582
Railroad Taxes	4,000	0	4,000	4,062	62
State Land Taxes	14,000	0	14,000	12,538	(1,462)
Current Use Taxes	54,000	0	54,000	56,463	2,463
State Land PILOT	5,400	0	5,400	5,877	477
Penalty on Late HS-122	5,000	0	5,000	5,727	727
School Tax Collection Fee	29,000	0	29,000	33,248	4,248
Interest on Investments	4,500	0	4,500	5,608	1,108
Miscellaneous	15,000	0	15,000	5,890	(9,110)
Administrative Contribution - Water and Sewer	350,000	0	350,000	336,000	(14,000)
Clerk and Treasurer	95,400	0	95,400	206,413	111,013
Finance	31,400	0	31,400	23,900	(7,500)
Library	3,300	0	3,300	419	(2,881)
Recreation	69,000	0	69,000	51,823	(17,177)
Planning and Zoning	42,000	0	42,000	47,887	5,887
Public Works	247,500	0	247,500	328,303	80,803
Buildings and Grounds	4,000	0	4,000	9,677	5,677
Police	118,000	0	118,000	101,824	(16,176)
Animal Control	2,500	0	2,500	1,168	(1,332)
Fire	375	0	375	697	322
Rescue	270,000	0	270,000	265,163	(4,837)
Transfers In	78,804	0	78,804	82,605	3,801
FEMA/LGER Grant Income	0	0	0	78,807	78,807
EMS Workforce Stabilization Grant Income	0	0	0	42,952	42,952
Total Revenues	8,014,763	0	8,014,763	8,312,559	297,796
Expenditures:					
Administrative Services	139,009	0	139,009	128,132	10,877
Selectboard	69,025	0	69,025	68,726	299
Insurance/Risk Management	122,995	0	122,995	179,455	(56,460)
Legal	60,500	0	60,500	42,556	17,944
County and Regional Functions	135,993	0	135,993	134,252	1,741
Information Technology	103,432	0	103,432	92,813	10,619
Contingency	30,000	0	30,000	0	30,000
Debt Service, Principal and Interest	762,636	0	762,636	487,216	275,420
Manager	264,342	0	264,342	245,381	18,961
Clerk and Treasurer	324,563	(70,123)	254,440	256,767	(2,327)
Elections	20,318	0	20,318	15,732	4,586
Finance	289,314	70,123	359,437	316,198	43,239
Listers	90,153	0	90,153	66,273	23,880
Library	302,271	0	302,271	270,551	31,720
Recreation	244,186	0	244,186	194,620	49,566
Planning and Zoning	253,328	0	253,328	231,342	21,986
Public Works Administration	327,910	0	327,910	200,314	127,596
Highways	1,402,401	0	1,402,401	1,442,674	(40,273)
Buildings and Grounds	377,017	0	377,017	330,816	46,201
Public Safety Administration	109,872	0	109,872	93,710	16,162
Police	2,008,369	0	2,008,369	1,852,215	156,154
Animal Control	11,091	0	11,091	6,014	5,077
Fire	227,731	0	227,731	198,801	28,930
Rescue	444,757	(55,800)	388,957	501,703	(112,746)
Transfer to Capital	243,550	55,800	299,350	205,982	93,368
Total Expenditures	8,364,763	0	8,364,763	7,562,243	802,520
Excess/(Deficiency) of Revenues Over Expenditures	\$ (350,000)	\$ 0	\$ (350,000)	750,316	\$ 1,100,316
Fund Balance - July 1, 2020				1,953,189	
Fund Balance - June 30, 2021				\$ 2,703,505	

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TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
VMERS DEFINED BENEFIT PLAN
JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 252,974,064	\$ 173,491,807	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
Town's Proportion of the Net Pension Liability	0.9941%	1.0389%	1.1007%	1.1926%	1.1443%	1.2687%	1.2374%
Town's Proportionate Share of the Net Pension Liability	\$ 2,514,858	\$ 1,802,380	\$ 1,548,443	\$ 1,444,939	\$ 1,472,657	\$ 978,129	\$ 112,929
Town's Covered Employee Payroll	\$ 2,646,749	\$ 2,600,909	\$ 2,555,809	\$ 2,539,238	\$ 2,594,175	\$ 2,326,953	\$ 2,359,680
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	95.0169%	69.2981%	60.5852%	56.9044%	56.7678%	42.0348%	4.7858%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

Notes to ScheduleBenefit Changes: NoneChanges in Assumptions and Methods: The following changes were effective for the June 30, 2020 valuation date:

- The investment return assumption was lowered from 7.50% to 7.00%
- The inflation assumption was lowered from 2.50% to 2.30%
- The COLA assumption was lowered from 1.15% to 1.10% for Group A members and from 1.30% to 1.20% for Groups B, C and D members
- The mortality assumptions were updated as follows:

Pre-Retirement:

Groups A/B/C - 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019

Group D - PubG-2010 General Employee above-median, with generational projection using scale MP-2019

Healthy Post-Retirement - Retirees:

Groups A/B/C - 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019

Group D - PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019

Healthy Post-Retirement - Beneficiaries:

Groups A/B/C - 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019

Group D - Pub-2010 Contingent Survivor, with generational projection using scale MP-2019

Disabled Retirees:

All Groups - PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019

- The salary scale assumption was revised for varying service based rates from 0-10 years of service, then a single rate of 2.20% for all subsequent years, plus revised inflation of 2.30%

- The active retirement rates were updated as follows:

Group A: Decreased the rates throughout all ages

Group B: For females, slightly decreased the rates at younger ages and then increased the rates at later ages. For males, slightly decreased the rates at most ages

Group C: Simplified the assumption to a unisex table that more accurately aligns with the actual experience for both males and females

Group D: For members with less than 20 years of service, increased the rates for ages 55-59

- The inactive retirement assumption was updated to add a rate of 10% from early retirement age for each year until normal retirement age, then 100% at normal retirement age

- The liability loan of accumulated contributions for Inactive Members was removed. Liabilities for Inactive Members are now based on 100% of the accumulated contributions. Inactive Members who are vested immediately become Deferred Members, and the liabilities for all Deferred Members are based on the accrued benefit

- The termination rates were updated as follows:

Simplified female rates to one set of slightly reduced rates for all females

Fiscal year 2015 was the first year of implementation, therefore, only seven years are shown

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TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 217,902	\$ 206,035	\$ 199,606	\$ 192,798	\$ 194,767	\$ 173,914	\$ 177,348
Contributions in Relation to the Actuarially Determined Contributions	217,902	206,035	199,606	192,798	194,767	173,914	177,348
Contribution Excess/(Deficiency)	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Town's Covered Employee Payroll	\$ 2,646,749	\$ 2,600,909	\$ 2,555,809	\$ 2,539,238	\$ 2,594,175	\$ 2,326,953	\$ 2,359,680
Contributions as a Percentage of Town's Covered Employee Payroll	8.233%	7.922%	7.810%	7.593%	7.508%	7.474%	7.516%

Notes to Schedule

Valuation Date:

June 30, 2020

Fiscal year 2015 was the first year of implementation, therefore, only seven years are shown

TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
<u>ASSETS</u>				
Cash	\$ 47,278	\$ 0	\$ 5,721	\$ 52,999
Receivables	52,008	0	0	52,008
Due from Other Funds	<u>778,228</u>	<u>88,667</u>	<u>59,285</u>	<u>926,180</u>
Total Assets	<u>\$ 877,514</u>	<u>\$ 88,667</u>	<u>\$ 65,006</u>	<u>\$ 1,031,187</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 59,133	\$ 5,796	\$ 0	\$ 64,929
Accrued Payroll and Benefits Payable	2,838	0	0	2,838
Due to Other Funds	25,454	0	0	25,454
Unearned Revenue	<u>2,189</u>	<u>0</u>	<u>0</u>	<u>2,189</u>
Total Liabilities	<u>89,614</u>	<u>5,796</u>	<u>0</u>	<u>95,410</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable Grants	<u>47,573</u>	<u>0</u>	<u>0</u>	<u>47,573</u>
Total Deferred Inflows of Resources	<u>47,573</u>	<u>0</u>	<u>0</u>	<u>47,573</u>
<u>FUND BALANCES</u>				
Nonspendable	0	0	4,500	4,500
Restricted	383,066	8,592	60,506	452,164
Committed	0	74,279	0	74,279
Assigned	408,934	0	0	408,934
Unassigned/(Deficit)	<u>(51,673)</u>	<u>0</u>	<u>0</u>	<u>(51,673)</u>
Total Fund Balances	<u>740,327</u>	<u>82,871</u>	<u>65,006</u>	<u>888,204</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 877,514</u>	<u>\$ 88,667</u>	<u>\$ 65,006</u>	<u>\$ 1,031,187</u>

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TOWN OF MILTON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
Revenues:				
Property Taxes	\$ 0	\$ 85,835	\$ 0	\$ 85,835
Intergovernmental	162,843	0	0	162,843
Charges for Services	0	0	6,930	6,930
Permits, Licenses and Fees	122,702	0	0	122,702
Investment Income	1,094	125	72	1,291
Donations	554	0	0	554
Total Revenues	287,193	85,960	7,002	380,155
Expenditures:				
General Government	201,205	0	0	201,205
Public Safety	53,224	0	0	53,224
Culture and Recreation	27,507	0	0	27,507
Capital Outlay:				
Highways and Streets	54,323	0	0	54,323
Total Expenditures	336,259	0	0	336,259
Excess/(Deficiency) of Revenues Over Expenditures	(49,066)	85,960	7,002	43,896
Other Financing Sources/(Uses):				
Transfers In	178	0	0	178
Transfers Out	(82,276)	(71,874)	0	(154,150)
Total Other Financing Sources/(Uses)	(82,098)	(71,874)	0	(153,972)
Net Change in Fund Balances	(131,164)	14,086	7,002	(110,076)
Fund Balances - July 1, 2020	871,491	68,785	58,004	998,280
Fund Balances - June 30, 2021	\$ 740,327	\$ 82,871	\$ 65,006	\$ 888,204

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TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2021

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
<u>ASSETS</u>							
Cash	\$ 0	\$ 0	\$ 0	\$ 41,046	\$ 6,232	\$ 0	\$ 47,278
Receivables	0	0	0	0	0	52,008	52,008
Due from Other Funds	189,977	442,440	145,603	0	208	0	778,228
Total Assets	<u>\$ 189,977</u>	<u>\$ 442,440</u>	<u>\$ 145,603</u>	<u>\$ 41,046</u>	<u>\$ 6,440</u>	<u>\$ 52,008</u>	<u>\$ 877,514</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 0	\$ 33,506	\$ 0	\$ 0	\$ 0	\$ 25,627	\$ 59,133
Accrued Payroll and Benefits Payable	0	0	0	0	0	2,838	2,838
Due to Other Funds	0	0	0	0	0	25,454	25,454
Unearned Revenue	0	0	0	0	0	2,189	2,189
Total Liabilities	<u>0</u>	<u>33,506</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,108</u>	<u>89,614</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Grants	0	0	0	0	0	47,573	47,573
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>47,573</u>	<u>47,573</u>
<u>FUND BALANCES/(DEFICIT)</u>							
Restricted	189,977	0	145,603	41,046	6,440	0	383,066
Assigned	0	408,934	0	0	0	0	408,934
Unassigned/(Deficit)	0	0	0	0	0	(51,673)	(51,673)
Total Fund Balances/(Deficit)	<u>189,977</u>	<u>408,934</u>	<u>145,603</u>	<u>41,046</u>	<u>6,440</u>	<u>(51,673)</u>	<u>740,327</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 189,977</u>	<u>\$ 442,440</u>	<u>\$ 145,603</u>	<u>\$ 41,046</u>	<u>\$ 6,440</u>	<u>\$ 52,008</u>	<u>\$ 877,514</u>

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TOWN OF MILTON, VERMONT
COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NON-MAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
Revenues:							
Intergovernmental	\$ 0	\$ 42,351	\$ 0	\$ 9,368	\$ 390	\$ 110,734	\$ 162,843
Permits, Licenses and Fees	67,962	0	54,740	0	0	0	122,702
Investment Income	238	652	185	14	5	0	1,094
Donations	0	0	0	0	554	0	554
Total Revenues	68,200	43,003	54,925	9,382	949	110,734	287,193
Expenditures:							
General Government	0	179,278	0	0	0	21,927	201,205
Public Safety	0	0	0	0	0	53,224	53,224
Culture and Recreation	0	0	0	0	1,340	26,167	27,507
Capital Outlay:							
Highways and Streets	0	0	0	0	0	54,323	54,323
Total Expenditures	0	179,278	0	0	1,340	155,641	336,259
Excess/(Deficiency) of Revenues Over Expenditures	68,200	(136,275)	54,925	9,382	(391)	(44,907)	(49,066)
Other Financing Sources/(Uses):							
Transfers In	0	0	0	0	0	178	178
Transfers Out	(59,056)	0	(23,220)	0	0	0	(82,276)
Total Other Financing Sources/(Uses)	(59,056)	0	(23,220)	0	0	178	(82,098)
Net Change in Fund Balances	9,144	(136,275)	31,705	9,382	(391)	(44,729)	(131,164)
Fund Balances/(Deficit) - July 1, 2020	180,833	545,209	113,898	31,664	6,831	(6,944)	871,491
Fund Balances/(Deficit) - June 30, 2021	\$ 189,977	\$ 408,934	\$ 145,603	\$ 41,046	\$ 6,440	\$ (51,673)	\$ 740,327

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TOWN OF MILTON, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2021

	Road/Sidewalk Restoration Reserve Fund	Fire/EMS Capital Reserve Fund	Total
<u>ASSETS</u>			
Due from Other Funds	\$ 8,592	\$ 80,075	\$ 88,667
Total Assets	\$ 8,592	\$ 80,075	\$ 88,667
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts Payable	\$ 0	\$ 5,796	\$ 5,796
Total Liabilities	0	5,796	5,796
Fund Balances:			
Restricted	8,592	0	8,592
Committed	0	74,279	74,279
Total Fund Balances	8,592	74,279	82,871
Total Liabilities and Fund Balances	\$ 8,592	\$ 80,075	\$ 88,667

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TOWN OF MILTON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Road/Sidewalk Restoration Reserve Fund	Fire/EMS Capital Reserve Fund	Total
Revenues:			
Property Taxes	\$ 0	\$ 85,835	\$ 85,835
Investment Income	<u>11</u>	<u>114</u>	<u>125</u>
Total Revenues	<u>11</u>	<u>85,949</u>	<u>85,960</u>
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>11</u>	<u>85,949</u>	<u>85,960</u>
Other Financing Sources/(Uses):			
Transfers Out	<u>0</u>	<u>(71,874)</u>	<u>(71,874)</u>
Total Other Financing Sources/(Uses)	<u>0</u>	<u>(71,874)</u>	<u>(71,874)</u>
Net Change in Fund Balances	11	14,075	14,086
Fund Balances - July 1, 2020	<u>8,581</u>	<u>60,204</u>	<u>68,785</u>
Fund Balances - June 30, 2021	\$ <u><u>8,592</u></u>	\$ <u><u>74,279</u></u>	\$ <u><u>82,871</u></u>

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TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WATER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Water Rents	\$ 1,095,191	\$ 1,095,540	\$ 349
Penalties	14,000	12,153	(1,847)
Hookup Fees	20,000	119,466	99,466
Water Hauler Receipts	12,000	14,854	2,854
Maintenance Agreement Receipts	3,600	0	(3,600)
Interest Earnings	0	731	731
Other Income	1,500	225	(1,275)
Transfer In - TIF Fund	9,087	8,798	(289)
Total Revenues	1,155,378	1,251,767	96,389
Expenses:			
Regular Salaries	161,405	147,348	14,057
Overtime Salaries	6,500	4,534	1,966
Insurance Buyout	7,750	9,600	(1,850)
Group Health Insurance	25,970	12,672	13,298
Group Dental Insurance	2,106	1,208	898
Group LTD/STD/Vision Insurance	502	340	162
Group Life Insurance	1,927	1,619	308
Social Security	13,526	12,249	1,277
Retirement Contribution	10,134	10,709	(575)
Workers Compensation	8,981	9,367	(386)
Other Employee Benefits	1,150	0	1,150
Official/Administrative	175,000	168,000	7,000
Other Professional	3,000	875	2,125
Technical Services	2,300	798	1,502
Consulting Services	10,000	4,140	5,860
Laundry Services	150	312	(162)
Water/Sewer	200	197	3
Water Purchase - CWD	409,644	399,659	9,985
Disposal and Refuse	425	977	(552)
Repair and Maintenance Facility	12,150	1,564	10,586
Vehicle Repair and Maintenance	1,530	837	693
Equipment Repair and Maintenance	3,500	9,766	(6,266)
Rental of Equipment and Vehicle	450	0	450
Construction Services	15,500	11,336	4,164
General Liability Insurance	8,384	3,813	4,571
Communications - Telephone	1,000	780	220
Communications - Other	2,000	1,745	255
Advertising	300	0	300
Printing and Binding	2,652	1,439	1,213
Travel	275	0	275
Postage	3,900	2,747	1,153
Office Supplies	258	404	(146)
General Supplies	12,700	20,476	(7,776)
Water Meters	20,000	5,639	14,361
Technology	1,800	1,178	622
Natural Gas	4,080	1,346	2,734

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TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WATER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Electricity	\$ 14,500	\$ 11,869	\$ 2,631
Bottled Gas	75	0	75
Diesel Fuel	500	0	500
Gasoline	2,500	3,769	(1,269)
Books and Periodicals	200	0	200
Employee Uniforms	2,700	2,115	585
Capital Projects	125,500	129,016	(3,516)
Machinery and Equipment	2,000	3,002	(1,002)
Dues and Fees	1,000	525	475
Professional Development	2,000	0	2,000
Small Tools	800	677	123
Safety Supplies/Equipment	1,500	227	1,273
Miscellaneous	0	2,580	(2,580)
Bombardier Water Line Improvements Debt	15,667	15,667	0
Water Line Improvements Debt	6,000	6,000	0
Lake Road Water Line Debt	28,714	11,830	16,884
Interest	<u>15,180</u>	<u>13,758</u>	<u>1,422</u>
Total Expenses	<u>1,149,985</u>	<u>1,048,709</u>	<u>101,276</u>
Net Income	<u>\$ 5,393</u>	203,058	<u>\$ 197,665</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Depreciation		(110,325)	
Principal Payments on Long-term Debt		33,497	
Debt Forgiveness		16,088	
Capital Outlay		119,464	
Change in Compensated Absences Payable		(2,205)	
Change in Net Pension Liability - GASB 68		<u>(19,129)</u>	
Change in Net Position - Exhibit G		<u>\$ 240,448</u>	

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TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Sewer Rents	\$ 773,252	\$ 748,469	\$ (24,783)
Penalties	8,000	7,222	(778)
Hookup Fees	40,000	99,240	59,240
Septage Receipts	70,000	13,822	(56,178)
Maintenance Agreement Receipts	350	0	(350)
Interest Earnings	0	1,015	1,015
Other Income	100	250	150
Transfer In - TIF Fund	179,159	135,780	(43,379)
Total Revenues	1,070,861	1,005,798	(65,063)
Expenses:			
Regular Salaries	167,945	155,016	12,929
Overtime Salaries	13,500	11,625	1,875
Insurance Buyout	11,250	9,660	1,590
Group Health Insurance	23,340	12,434	10,906
Group Dental Insurance	1,956	1,208	748
LTD/STD Group Vision Insurance	453	340	113
Group Life Insurance and AD&D	2,066	1,619	447
Social Security	14,829	13,311	1,518
Retirement	10,739	8,248	2,491
Worker's Compensation	14,370	9,367	5,003
Other Employee Benefits	1,150	0	1,150
Official/Administrative	175,000	168,000	7,000
Other Professional	25,000	0	25,000
Technical Services	65,000	57,825	7,175
Consulting Services	10,000	0	10,000
Laundry Services	150	235	(85)
Water/Sewer	8,160	3,738	4,422
Disposal and Refuse	6,120	6,212	(92)
Repair and Maintenance Facility	25,000	11,165	13,835
Vehicle Repair and Maintenance	2,000	5,844	(3,844)
Equipment Repair and Maintenance	30,000	29,375	625
Rental of Land and Buildings	100	100	0
Rental of Equipment and Vehicle	510	0	510
Construction Services	8,000	594	7,406
General Liability Insurance	13,414	3,813	9,601
Communications - Telephone	3,355	3,182	173
Communications - Other	2,000	1,745	255
Advertising	300	0	300
Travel	275	0	275
Postage and Mailing	4,070	2,533	1,537
Office Supplies	258	136	122
General Supplies	12,500	17,980	(5,480)
Chemical Supplies	35,000	25,349	9,651
Water Meter Purchases	20,000	13,238	6,762
Technology	1,800	1,279	521
Natural Gas	12,000	8,456	3,544

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Electricity	\$ 80,000	\$ 82,475	\$ (2,475)
Bottled Gas	75	0	75
Diesel Fuel	1,000	600	400
Gasoline	2,000	0	2,000
Books and Periodicals	400	0	400
Employee Uniforms	2,700	1,965	735
Capital Projects	52,500	34,555	17,945
Machinery and Equipment	2,000	4,606	(2,606)
Furniture and Fixtures	2,000	0	2,000
Dues and Fees	5,000	3,000	2,000
Professional Development	1,750	558	1,192
Small Tools	800	78	722
Safety Supplies/Equipment	4,000	4,553	(553)
2013-1 Sewer Principal	133,118	135,780	(2,662)
Village Core Sewer Improvements Bond	6,383	6,510	(127)
Interest	46,041	0	46,041
Total Expenses	<u>1,061,377</u>	<u>858,307</u>	<u>203,070</u>
Net Income	\$ <u>9,484</u>	147,491	\$ <u>138,007</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Depreciation		(257,346)	
Principal Payments on Long-term Debt		142,290	
Capital Outlay		34,555	
Change in Compensated Absences Payable		(2,205)	
Change in Net Pension Liability - GASB 68		<u>(649)</u>	
Change in Net Position - Exhibit G		\$ <u>64,136</u>	

See Disclaimer in Accompanying Independent Auditor's Report.

Town of Milton Employee Earnings Statement January 1,2021 - December 31, 2021
(earnings below may include overtime, stipends, health insurance buyout and reimbursement amounts)

ABELL	SHYANNA	1,906.56	FARNSWORTH	BETH	4,138.71	LAROCHE	STEPHEN	101,698.12	ROSHKOFF	SAMANTHA	212.04
ADAMS	DARREN	742.29	FAY	GREGORY	738.84	LARSON	SUSAN	7,348.52	ROWLEY	THOMAS	10.00
ALLERTON	DAVID	92,286.63	FENTON	ALEXANDER	334.65	LAZAR	MIKAELA	10,054.00	ROY	GREGORY	4,368.00
ANDERSON	JOANNE	4,228.31	FERRIGNO	NICHOLAS	4,349.00	LEBLANC	ADAM	8,924.09	SAUNDERS	RICHARD	13,310.70
ASACK	BENJAMIN	13,007.50	FISKE	COLLIN	315.00	LEFEBVRE	CHRISTOPHER	26.80	SCALISE	FRANK	74,133.05
AUDET	CALLY	48,054.83	FITZGERALD	CODY	1,383.20	LITTLE	STEVEN	2,047.00	SCHIAVO	ANTHONY	53,910.07
BANNISTER	MEAGHAN	10,649.60	FITZGERALD	JOHN	1,750.00	LIZOTTE	GARTH	241.56	SCHORR	NATANYA	622.75
BARROWS	TREVOR	124.65	FOODY	MICHAELA	57,336.96	LOCKE	PAUL	94,570.10	SCOTT	JASON	63,391.36
BARSALOW	CHARLES	111.06	FRANCIS	ADAM	431.73	LOMBARD	COREY	4,371.02	SEEGER	EDWARD	482.42
BARTLETT	JOHN	82,101.13	FRANCIS	KRISTINA	78.72	LOMBARD	ROBERT	694.37	SHEPARD	JOYCE	5,678.93
BASHAW	LESLIE	3,514.36	FRANTZ	NANCY	1,867.73	LOWITT	DAVID	1,194.93	SLAYTON	HEIDI	4,299.16
BEAUPRE	HOWARD	689.42	FROHOCK	LORI	29,122.87	MANGAN	JACK	2,383.60	SMITH	KYLE	1,017.85
BEERS	KRISTIN	55,658.81	GABORIAULT	LEE	2,095.82	MANNING	WYATT	82.36	SPAULDING	KEITH	43,830.00
BENARD	NATE	669.97	GALLAS	BRIANNE	351.24	MARTELL	MELANIE	25,545.57	ST PETER	LARRY	116.46
BERGERON	JUSTIN	43,997.50	GALLAS	ERIC	91,436.35	MASTIN	SHOSHAWNA	2,138.81	STANTON	KRISTIN	26,391.84
BERTEAU	JOSEPH	746.34	GALLUCCI	JOSEPH	2,174.93	MATTOS	CHRISTOPHER	20.00	STANIELS	PETER	2,000.00
BISSONNETTE	MARK	51,930.41	GANNON	JOSEPH	34,375.67	MAXFIELD	AMY	84.63	STANKIEWICZ	KATHRYN	7,542.24
BLACKWELL	LILITH	5,920.08	GARRISON	ARTHUR	74,660.08	MAYNARD	SHANNON	47,037.29	STEADY	BRENDA	2,038.50
BLANCHARD	KYLE	349.22	GEARY	TAMMY	34,184.05	MCQUEEN	MATTHEW	65,436.86	SULLIVAN	CAMERON	1,640.20
BLOW	LAURENCE	53,078.60	GIFFORD	JOHN	22,489.42	MCRAE	TYLER	1,568.37	SWEENEY	DANNY	50,836.10
BOIVIN	MICHAEL	530.07	GODDARD	ALEX	40,750.79	MERCHANT	JARED	1,512.10	TAYLOR	CHRISTOPHER	1,710.00
BORDONARO	BRENNAN	6,146.26	GODIN	MARY	106.38	MESICK	CARL	4,112.32	THOMPSON	MATTHEW	2,277.40
BOSWORTH	WILLIAM	68,538.25	GODIN	REGINALD	106.38	MOONEY	SHEILA	18,952.13	TRADUP	BRITTANY	6,954.28
BOUDREAU	CASSIE	1,095.01	GOUDREAU	KERRIGAN	8,041.50	MOORE	RODERICK	9,136.42	TRAINQUE	DORIS	54,523.70
BRANCH	LEONARD	656.25	GRANGER	BRAYDEN	1,031.26	MORGAN	LELAND	132.81	TRELA	JOCELYN	167.52
BRIGHAM	ERIC	44.92	GRANGER	ROBERT	2,283.52	MORGAN	MICHAEL	1,680.00	TROMBLY	BRUCE	62,678.06
BURKE	STEPHEN	23,437.55	GRANIER	CHRISTOPHER	77,038.01	MORRIS	JESSICA	91,163.04	TUCKER EUGAIR	JENNIFER	47,812.16
BUSHEY	JAMES	61,886.43	GRINBERG	DIANA	302.75	MORRIS	SHANE	2,263.02	TURNER	DONALD	118,500.61
BUSHEY	JEREMY	12,618.86	HALJU	CYMON	68,852.64	MORWAY	ALICE	164.50	UNDERWOOD	LARRY	48,069.02
CARROLL	CHRISTIAN	790.60	HALL	ALEXIS	5,315.00	MULLIN	ROBERT	156.00	WALTER	DAVID	759.96
COOK	MICHAEL	1,685.51	HAMMOND	CESAR	233.21	NAPPI	BENJAMIN	37,632.20	WESSON	JOCELYNE	96.94
CORBIN	RICHARD	61,553.04	HAYES	JASON	28.01	NOBLE	MARY	10.00	WHITMAN	DIANA	8,127.50
COUILLARD	ISABELLA	543.02	HAYFORD	SAMUEL	2,033.39	NOBLE	WENDELL	20.00	WILLS	HEIDI	713.61
COUILLARD	JEREMY	2,808.34	HENDRY	NICHOLAS	65,451.15	NOEL	JACKSON	6,725.75	WRIGHT	SARAH	11,750.48
COULOMBE	JARECO	68,765.61	HORNUNG	MCKENZIE	288.66	NOEL	SAMUEL	62,366.89	ZAMPELLA	ROBERT	2,288.00
COUTURE	AMY	24,322.28	HUGHES	JON	53.50	NORTON	TRACEY	15,542.43			
CREIGHTON	VICTORIA	4,938.80	HUGHES	MEAGHAN	365.80	OUELLETTE	THOMAS	43,527.97			
CROSS	BRENNAN	462.33	IRWIN	KELLY	1,819.60	PALASIK	JOHN	2,047.00			
CROSS	CATHERINE	955.84	JABLONOW	ETHAN	1,288.26	PARENT	ROGER	262.64			
CUSHING	BEAU	1,229.29	JENNINGS	CHRISTINE	2,578.89	PETERSON	MARYBETH	22,240.75			
DAVIS	MATTHEW	20,250.00	JENNINGS	CRAIG	3,066.57	PHILBROOK	SCOTT	85,510.53			
DAVIS	SURAYA	762.64	JENNINGS	KIRA	438.87	PITTS	AMANDA	58,795.82			
DESBRANLEAU	KATHERINA	794.75	JENSEN	KIRSTEN	56,917.12	POIRIER	CHRISTIAN	9,202.25			
DESBRANLEAU	MICHELLE	8,646.45	JONES	NOI	67,535.70	POIRIER	KEVIN	735.80			
DEVINO	LORETTA	21,232.70	KEELTY	KENDRA	499.64	PORTER	JASON	81,981.94			
DICKINSON	ROGER	1,363.00	KEELTY	KYLIE	1,366.94	POTTER	KRISTEN	1,558.80			
DILLNER	SAMUEL	261.47	KELM	LORRAINE	16,944.52	PRINCE	SHERYL	23,400.36			
DISAIA	MEGAN	1,050.49	KNAPP	JOCELYN	15,622.09	RAYMOND	ZACHARY	38.85			
DODGE	JACLYN	55,686.24	KNIGHT	KELLY	3,322.80	REILLY	KENDRA	62,653.50			
DUCHARME	ANTONIO	303.89	KRUGER	SERENITY	91.00	RHOADES	TYLER	46,090.27			
DULAC	KATHLEEN	40,341.65	LADUE	KALEB	258.41	ROBERTO	SHANNON	2,332.60			
DULMER	KRISTOPHER	1,800.00	LAFOUNTAIN	GORDON	74,696.75	ROBITAILLE	MEGAN	10,860.04			
EDGERLEY	STEVEN	64,908.12	LAFOUNTAIN	TYLER	254.34	RONGO	CHRISTOPHER	2,284.47			
ELWOOD	THOMAS	76,101.96	LAMOUREUX	CRAIG	984.50						
ENDRES	KEVIN	67.00	LAMPHERE	JAMES	78.61						

Selectboard Annual Report

To All Residents,

This year we welcomed back Darren Adams as Chair of the Selectboard. Our other Selectboard members are Mike Morgan, Vice Chair; Chris Taylor, Clerk; Brenda Steady and John FitzGerald.

We would like to start by saying thank you to all of the volunteers who serve our Town, through boards and commissions and through public safety positions. Our volunteer Firefighters and Rescue members respond anytime of the day or night when the need arises, and their dedication to the Town of Milton is deeply appreciated. Like many communities in the region, we have faced EMS coverage shortages and are working vigorously to ensure 24/7 coverage is available. Additional full-time personnel are being added to augment our volunteers.

While we have continued to adapt to the complications brought by COVID-19, our municipal finances are in good condition. That said, the town was not without economic impact from COVID-19. We look forward to identifying the best use for funds provided by the American Rescue Plan Act (ARPA), to respond to economic impacts associated with the pandemic.

We are pleased with the work accomplished by the town's staff in many areas. Public Works and Public Safety continue to bring in much needed grant dollars for infrastructure and health/safety improvements. Several town employees reached milestone anniversaries in 2021: Richard Corbin (5 years); Kathy Stankiewicz (5 years); Ben Nappi (10 years); and Chris Grenier (20 years). Thank you for your many contributions to the Town of Milton.

We started a process to help guide our future called "Milton on the Move." In partnership with the Vermont Council on Rural Development, we have matched citizens and stakeholders with regional and state officials to develop a future which works for our needs. It is a great opportunity to change goals into action. Thank you to all of those who are participating.

Please feel free to contact Town staff or any member of the Selectboard anytime with your comments on issues and/or concerns. Your suggestions and feedback are always welcome.

We urge all residents to vote on Town Meeting Day in Vermont, Tuesday, March 1, 2022.

Respectfully Submitted,

Darren Adams, Chair

Mike Morgan, Vice Chair

Chris Taylor, Clerk

Brenda Steady

John FitzGerald

Town Manager's Report

To All Milton Residents,

2021 has been a year of adaptation and perseverance resulting in exciting progress in many areas. We have seen remarkable enthusiasm from residents to see forward progress, and we are grateful for community support with everything from budget approvals to participation in events and programs.

We had a great turnout at the 2021 Town Meeting Day, and our community and staff deserve credit for adjusting to an entirely new system as we adapted to the continuing challenges of COVID-19. In the interest of avoiding a large gathering, we released an informational video recap of 2020 and an outline of Fiscal Year 2022 proposals. With a combination of in-person voting and absentee ballots, 2218 residents voted. I would like to thank the community for getting out to vote and for supporting all of the ballot articles this Town Meeting Day. Your voice helps shape the future of our town.

We saw overwhelming support for an additional highway resurfacing/paving budget to help maintain our roadways. We are grateful for the community's show of support for this increased effort, as we recognize that we have underinvested in this for many years. This additional budget allowed us to complete several street paving projects in 2021, and we also completed the main street sidewalk and enhanced pedestrian travel with guardrail improvements. We look forward to continuing this momentum in 2022.

The town offices opened back up in June of 2021. We were thrilled to work together in person, once again. Despite the staffing challenges so many organizations have recently experienced, we have been fortunate to retain a solid team of dedicated staff and to recruit new, highly qualified individuals.

We have especially seen growth in the Public Safety department. Our rescue team has transitioned from an all-volunteer department to a combination volunteer and career department, after hiring two additional full-time EMTs. As our call volume continues to outpace our ability to serve the community, we will need to continue to invest in this service moving forward. The police and fire departments continue to see increasing call volumes, but the level of service remains sufficient with our current staff.

Our Recreation department continues to offer successful and well-attended programs. In our efforts to use the town's property and programs to attract different sectors of the community, we added a disc golf course, a fruit grove and community garden to our park amenities. We are also adding to and improving the many walking paths and trails in our community.

We have made investments to enhance town property/assets. We resealed and restriped the parking lot at the town offices and installed new flooring. We are also in the process of redesigning the town website as a tool to enhance communication and provide better service to residents. We will continue to focus efforts on developing improved communication channels with residents, both online and offline.

Our sights remain fixed on the future of Milton. We will begin 2022 with the completion of our Milton on the Move initiative, which brought community members together to examine issues, decide top priorities and develop action plans for the future of the town. We are always working to strengthen community engagement, so it was wonderful to see such strong participation in this effort.

We remain committed to investing in infrastructure and amenities for our growing community while doing our best to keep these investments affordable for our residents. Together we can make Milton a better place to live, work and raise our families.

Don Turner Jr., Town Manager

Milton Administration, Facilities, HR & IT – Fiscal Year (FY) 2021 Annual Report

As Director of Administration and Human Resources, I manage the day-to-day administrative functions of the Town offices and am the human resources specialist for the Town. I also provide oversight to the Recreation department, Planning & Economic Development department and oversee the Town's relationship with the Library staff. I prepare and administer the Administrative, HR and IT budgets.

It has been another very busy and productive year. Here are just a few of the FY21 highlights:

- Hired 6 staff members to replace departing or promoted employees. This is a similar turnover rate to FY20.
- Increased focus on virtual staff training. Improved technology to facilitate more staff working remotely.
- With leadership from Public Safety Director Michaela Foody, continued managing adherence to human resources policies, with special emphasis on COVID-related laws, orders and acts to ensure compliance with Town, local, state and federal laws, reporting requirements and safety compliance. These rules & procedural updates emanate from the Department of Labor, the Center for Disease Control (CDC) and the Vermont Department of Health.

As Director of Facilities, I manage the programs and staff associated with the long and short-range needs of the community for care and maintenance of facilities. I coordinate work on public properties including parks, athletic facilities, cemeteries, lawns and all Town buildings. I prepare and administer the Buildings & Grounds budget including purchasing, utility cost oversight and supply requisitioning. My staff includes Maintenance Techs Justin Bergeron (FT) and Jeremy Bushey (PT), as well seasonal grounds staff of Bailey Reilly, Marty Branch & Greg Roy.

There continues to be increased focus on preventative maintenance as our Town buildings continue to age and are fully utilized. These include the following buildings (year built) – municipal building including library (1995, library addition 2011), rescue station (1988), fire station (2003). The Town also owns the Milton Historical Society building on School Street and old fire station on Kienle Drive. The highway garage and wastewater plant maintenance is managed, with my assistance, by those departments' respective superintendents.

Here are some of the FY21 highlights:

- Throughout the entire fiscal year the overall operational and janitorial goal was to keep the building envelopes and workplaces safe for staff and visitors alike.
- Continued increase in utilization of Grange by non-profit entities unable to use school district libraries, gymnasiums and cafeterias due to COVID.
- Oversaw the following projects, among many others:
 - Leased a 2021 Chevy Equinox shared-use vehicle with enhanced safety features.
 - Renovated River Street Park electronic message board
 - Retrofitted Grange with LED emergency lights and exit signs
 - Continued conversion to LED lighting interior and exterior, including walkway lights
 - New high-traffic carpet installed in municipal building hallways and lobby. Multiple improvements in other workspaces.
 - Significant HVAC repairs and improvements.

No discussion about Town of Milton Buildings & Grounds would be complete without recognition of and appreciation for the hard work, dedication and years of professional service provided by my predecessor, Dustin Keelty. His shoes continue to be hard to fill as he was an excellent caretaker of all Town facilities & properties. His laughter & presence are truly missed within our hallways.

On July 1, 2020 I also took on oversight of Town information technology (IT), including coordination of our managed services provider (MSP). The Town's electronic tools, files and resources require constant vigilance to keep updated, operational and secure. Focus and improvements in Cybersecurity took place throughout FY21.

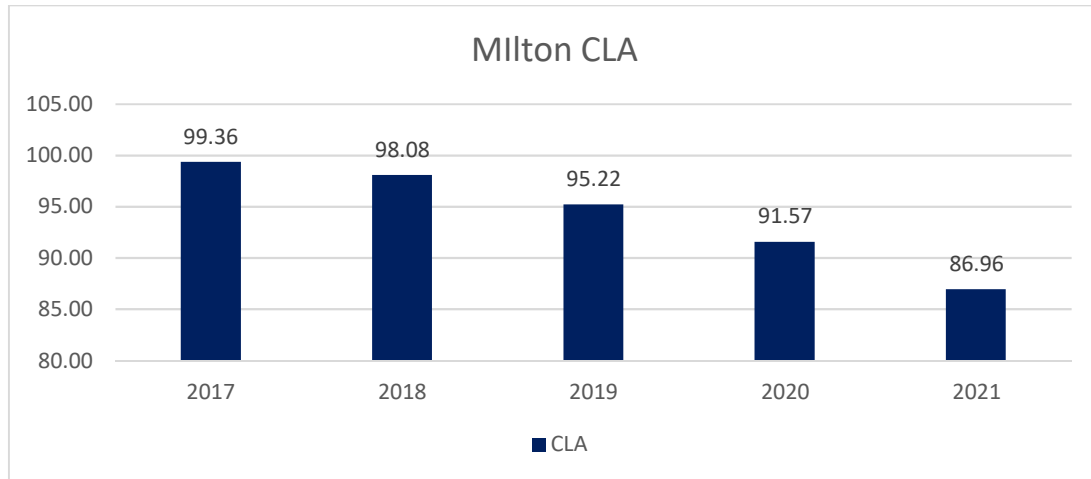
My staff and I look forward to continued service to residents as well as Town employees, for whom some of these buildings are workspaces. I can be reached via phone at 802-891-8049 or email at jbartlett@miltonvt.gov.

Respectfully submitted,

John Bartlett, Director of Administration, Facilities, Human Resources & IT

Town of Milton Assessor's Office

The Common Level of Appraisal (CLA) continued the decline from the previous year to 86.96. This is a drop from 91.57 the previous year. As seen from the following chart, the CLA has steadily declined since 2017. The CLA is a measure of the level of assessment compared to sales that have occurred in Milton.



When the CLA is less than 100 it indicates that property is being under assessed. The following chart shows that the median sales price of properties increased 16% from 2019 to 2021. The median assessed values are currently 28% below the median sale prices.

Appraisal and Sale Price Summary Statistics

Syear	Count	Appraisal Mean	Sale Price Mean	Appraisal Median	Sale Price Median
2 2019	165	237703.9	274691.5	246690.0	285000.0
3 2020	174	230439.5	291217.1	226955.0	295000.0
4 2021	156	242740.6	339067.6	227165.0	330000.0
Combined	495	236737.7	300788.7	232880.0	297000.0

The reappraisal will be completed for the 4/1/2022 grand list. For information about the reappraisal go to the Town of Milton web site under Assessor and then Reappraisal. The last reappraisal for Milton was completed in 2006. The base values established at that time are still in place. It is important to understand that increases in value do not necessarily mean increases in taxes. If budgets are steady, as the grand list increases, the tax rate should decrease.

The past year we completed inspections for 163 new permits; 15 were new homes. A total of 263 change of appraisal notices were sent.

Respectfully Submitted,
Edgar Clodfelter, VMPA
Milton Assessor

Milton Fire Department Annual Report

As we close out 2021 we continue to operate with COVID lurking in the forefront. We had to be prepared for the unknown and still provide the Town of Milton with professional fire service, while protecting our members and our residents from being contaminated. It continues to be an unsettling time.

This year continues a staggering trend and our busiest year since record keeping. We responded to 282 calls for service. We had several serious calls which take a toll on our members.

Recruitment and retention of members continues to be a high priority. Daytime coverage has improved this past year as a number of members have taken jobs within our community. We still rely heavily on our mutual aid departments for assistance on daytime calls as they rely on us to cover their gaps too. If you have an interest in joining the Milton Fire Department and serving your community, please contact the Public Safety Office for an application.

Last year's events, with extended days traversing Arrowhead Mountain to extinguish a wildland fire, showed the immediate need for an all-terrain vehicle. Although the capital plan had future plans to purchase a UTV the Milton Firefighters Association voted to spend up to \$20,000.00 to purchase and equip a UTV. A Polaris Ranger six seater UTV was purchased, equipped with necessary firefighting equipment and put into service. An equipment trailer was purchased with funds from the regular Fire Department budget. This unit has been used several times this year and will no doubt be a big asset to the Fire Department in the future.

I want to take a moment to thank the voters for your continued support of our department. Looking to the future, we need to pay close attention to recruitment of members. Although our numbers are close to being fully staffed, history has shown that this can change rapidly. Again this year we will closely monitor and reevaluate our capital replacement plan regarding apparatus. We currently continue to operate a 1995 brush truck and a 1994 pumper truck. Both vehicles are well past their scheduled replacement, and as these vehicles age, maintenance and repair become very costly as well as out of service time. This year the 94 Engine had transmission issues that put it out of service for over a month. The issue is the age of the vehicles and repair parts are no longer available.

A very sad end to this year was the loss of DUSTIN KEELTY who passed on 12/21/21 at the young age of 46 after a five year battle with ALS. He was a thirty year member of the department and once held the rank of Captain and continued to support the department until he was unable. He continues vicariously through his two daughters, who are members of the department. This was a devastating loss to the department; he was a friend to ALL.

I would be remiss if I didn't recognize all the officers and members of this department for their commitment, dedication and professional service to the Town of Milton. The families of this department are also deserving of recognition for allowing us to take their loved one away from anniversaries, birthdays and family events to answer the call of need as they carry on in their place. Being the loved one of a firefighter is not for the faint of heart, and for that we all salute them. Thank you again for your support and stay safe and healthy during this unsettling time.

Professionally yours,

Christian Poirier, Chief

Town Health Officer Annual Report – FY 2021

The Town of Milton Health Officers provide coverage to the inhabitants of Milton concerning public health complaints seven days a week. The Health Officers receive calls concerning the public health from emergency service providers, private citizens of Milton, and tenants regarding Rental Housing Code concerns. During the fiscal year 2021, the Health Officers responded to the following complaints:

Type of Complaint	Number of Complaints
Sewage and Septic Failures	1
Odor, Smells, Garbage	3
Rental Housing Complaints	7
Other	2
Animal Bites	23
Total	36

Town Health Officers issued 6 Voluntary Compliance Letters during the fiscal year. The Milton Board of Health did not issue any Health Orders.

The state authorized Health Officers, as of July 1, 2018, the authority to fine up to \$100 per day for each rental housing code violation not corrected by the deadline provided in the inspection report, or if an affected unit is rented to a new tenant before the violation(s) are corrected.

Amanda Pitts is the Health Officer and Michaela Foody and Roger Dickinson are the Deputy Health Officers. During normal business hours, the Health Officer may be reached at (802) 893-6655 option 4. During non-business hours, and during the weekend, the Deputy Health Officer can be reached at (802) 373-7135. Please contact the Health Officer with any questions or complaints concerning the public health.

Respectfully submitted,

Amanda Pitts, Health Officer
Roger Dickinson, Deputy Health Officer
Michaela Foody, Deputy Health Officer

MILTON PUBLIC LIBRARY ANNUAL REPORT FY 2021 (July 1, 2020 – June 30, 2021)

We experienced many challenges throughout fiscal year 2021, but the staff at Milton Public Library faced these issues head on. Kathy D, our children's librarian, stepped in as interim director in November, 2020, and effectively led us through the rest of the year. Being short one full-time position and without the physical presence of our patrons in the library, we had to broaden our individual responsibilities to meet the needs of our community.

We continued to grow our collection, to make curbside services available, and to provide printing services to those without access to computers. Usage of online resources including Hoopla (new) and Overdrive/Libby increased. With MaryBeth covering daytime hours and Tracey and Lorraine supervising afternoon/evening hours, there was little to no interruption of library usage and availability, and patron needs were met in a timely manner.

To supply our community with much needed information, MaryBeth learned how to digitally edit videos for YouTube and how to promote programming via different formats. She established our eNewsletter, WOWbrary, which can be found on our website. Kathy D recorded weekly story times for our younger population. Kathy S put together weekly take-and-make kits throughout the summer to keep our young people entertained and connected. With the help of volunteers, we provided outdoor story walks just west of the dog park. Michelle taped weekly videos for the teens and led adult book discussions via Zoom. MaryBeth filmed and prepared adult programming. MaryBeth and Michelle presented our multi-generational puzzle project, hoping to bring unity in a difficult time. Tracey continued to facilitate inter-library loans and added adult book purchasing to her responsibilities. Lorraine took on the job of trouble shooting any technical issues we had and became our tech support liaison and videographer.

Under the direction of Kathy D, and with Leslie's help, we acquired and assembled 17 themed book kits for at home or daycare use for Pre-K aged children. Each kit contains several books, together with activities and craft ideas to supplement the themes. We also provided 5 STEM kits for ages 4 and up. These kits include a book and other pertinent activities and resources for further learning.

The Friends of the Library hosted their annual basket raffle which was facilitated through FaceBook and allowed patrons to purchase tickets online or in person. They continued to support our various programs and expenses. We are very grateful for their dedication.

In addition to the availability of our large collection of print, listening and DVD materials, we purchased several pairs of snowshoes through a grant from Rise VT. These were popular check out items through our long winter with little socializing. In collaboration with the Milton Recreation Department, we were able to loan guitars to patrons.

Working in conjunction with the Milton Town School District's lunch program, we distributed lunches and breakfasts to many families 5 days a week.

At the end of June, we prepared to re-open our doors to the public 3 days a week without need for appointments. This began on July 1st. We looked forward to welcoming back those patrons who were eagerly waiting to return. It was our pleasure to keep our services available to the residents of the Town of Milton and to accommodate our patrons' needs to the best of our ability.

A few quotes from our patrons:

In response to the multigenerational puzzle project: "This is an amazing idea. And the results are very uplifting." – Martha

In response to our curbside art kits, we received this comment: "You've all done a great job providing kits for kids." – Rosanne

In response to the guitar availability, we received this comment: "Our community is so fortunate to have such an amazing library!" – Emily

PLANNING & ZONING DEPARTMENT

Planning | Zoning Administration | Development Review | Economic Development | Conservation

The Planning & Zoning Department works to maintain and improve Milton's common future, quality of life and general well-being. We do this by collaborating with the community to define the needs of present and future generations and by legally and ethically administering the Town's development regulations in order to: protect property and people, ensure the quality and safety of development, foster orderly growth, and coordinate the efficient use of public resources. The department is also committed to reviving Milton's economic development. The department has a hard-working team in place to answer your questions. We welcome your e-mails, calls and visits, and we value the opportunity to help property owners learn how they can build and develop in compliance with Milton's standards.

In FY21, The Town reviewed 168 zoning permits and performed 88 Certificate of Completion inspections.

Type of Permit	# of Permits	# of New Units
Single-family dwelling	9	9
Multi-family dwelling	1	25
Duplex	0	0
Residential-Accessory Dwelling Units	4	4
Residential-Accessory Structures & Alterations	110	
New Non-Residential	3	
Non-residential Accessory Structures & Alterations	8	
Sign	8	
Demolition	4	
Change of Use	6	
Lot Line Adjustments	3	
Renewed Permits	0	
Amended Permits	8	
Withdrawn Permits	2	
Denied Permits	0	
Other (ie Infrastructure)	2	
Total	168	38

The Planning Commission updated the Unified Development Regulations to provide flexibility for home businesses and home occupations for their operation hours as well as to create a new commercial use called live-work unit in the Town Core area, which allows appropriate commercial uses along with a residential use within a single unit. The Planning Commission also created a density bonus incentive for commercial development in residential developments in the Town Core Planning Area. Lastly, the Planning Commission worked to provide more ownership options for conservation planned unit developments to create more opportunities for small business and start-ups in and near the Town Core, and for more housing options near the new downtown.

The Development Review Board conducted hearings and issued decisions on 26 applications during the fiscal year 2021: 7 Major Site Plans, 4 Conditional Uses; 9 hearing for Subdivisions; and 6 Variances. Staff issued determinations on 8 Sketch reviews for subdivisions, and decisions on 9 Minor Site Plans.

The Conservation Commission and the Tree Warden were very active in making repairs to the town's trails including under the Lamoille River Walk Trail Project. The CC also held a successful Green Up Day in Milton this summer.

The Economic Development Commission continues to explore methods to increase economic development activity in Milton. The Commission finds that it is a priority to make and support an attractive, thriving environment for new and current businesses. Therefore, it has partnered with the Milton School District on linking high school students to local employment and training opportunities, as well as, contributing strategic planning ideas and network resources that guide the American Rescue Plan funds which the Town received this fiscal year.

The Planning office also dedicated itself to improving communication with the public. The Planning and Zoning Research Tool on the Town website contains thousands of zoning permits, certificates of compliance, and other documents for convenient, 24/7 public access. All notices are posted online through Facebook and Front Porch Forum, in addition to the traditional posting methods. All planning commission meeting documents are available online and the DRB hearing documents are available online upon request.

MILTON POLICE DEPARTMENT

Stephen D. Laroche, Police Chief

The Milton Police Department is comprised of 17 full-time officers, including the Chief of Police, three patrol Sergeants, four Corporals, nine Patrol Officers, K-9 Biscotti, and one Administrative Assistant. The Milton Police Department is assisted by the St. Albans Central Communications center. All 911 calls and calls for service are answered and dispatched by the staff at the St. Albans City Police Department Communications Center.

Looking back at the fiscal Year 2021, (July 1, 2020, to June 30, 2021), the Milton Police Department continued to find ways to serve the community in a safe and caring way during these challenging times.

From July 1, 2020, to June 30, 2021, the Milton Police Department handled 6476 incidents and complaints, which included 390 arrests. The top four offenses leading to these arrests were: Criminal Driving While License Suspended (65), Driving Under the Influence (71), Violation of Conditions of Release (46), and Assault (27). The most common types of calls we responded to are listed below:

Traffic Stops	1877
Medical Assists	391
Assist the Public	416
VIN Verifications	386
Motor Vehicle Complaints	375

The department continues to see calls for service where there is a mental health component involved. This past year we saw 227 incidents involving mental health. In 2020, there were 210 incidents, and in 2019, we saw 221. Starting on January 1, 2021, we have contracted with the Howard Center's Community Outreach to assist the community with these types of calls.

After taking a year off due to the COVID-19 pandemic, this year we were able to hold the annual National Night Out event. With 700-800 in attendance, it was wonderful to see so many members of the community. The newly formed Police Advisory Committee continues to work with us to help better serve the community, businesses, and visitors of the Town of Milton.

It is the mission of the Milton Police Department to serve our community with honor, integrity, and promote public trust by protecting all individuals, groups, organizations, and businesses. We will treat everybody with compassion and respect while striving to enhance community safety with cooperation between all members of the community and the Police Department.

Milton Department of Public Works – FY 2021 Annual Report

July 1, 2020 to June 30, 2021

The mission of the Milton Department of Public Works (DPW) is to steward Milton's infrastructure and environment by delivering efficient, effective, and equitable public services to all residents. Every Milton resident relies on the services provided by the DPW every day. We provide and deliver potable water, collect and treat wastewater, construct and maintain sidewalks, roads, and stormwater infrastructure. We plan and advance municipal capital improvement projects, and pursue federal and state grants in order to leverage Milton's local budget to obtain outside funding for local projects.

During FY2021, DPW welcomed two employees to our staff. Residents may have already interacted with Cally Audet, our new Administrative Assistant, and Kirsten Jensen, our new public works engineer. Welcome Cally and Kirsten!

The DPW consists of the following divisions: the Engineering and Administrative Division (AD), the Water & Wastewater Division (W/WW), and the Highway Division (HD).

ENGINEERING & ADMINISTRATIVE DIVISION

The AD consists of David Allerton, P.E., Director of Public Works/Town Engineer, Kirsten Jensen, Public Works Engineer, and Cally Audet, Administrative Assistant. The AD is responsible for managing the Department of Public Works, including: capital projects, consulting engineers, construction contractors, and being the liaison with funding agencies; seeking state and federal grant funding opportunities; developing and managing annual budgets; overseeing the different DPW Divisions; reviewing and processing invoices to ensure projects remain on budget; responding to resident concerns; collaboration with other Town Departments on projects; etc. Additionally, we review and approve Highway Access Permits, Excess Weight Permits, projects under review by the Development Review Board and Planning & Zoning Office, and ensure we are meeting all State permit and reporting requirements.

This year, the AD was awarded and applied for several grants for Town projects. These grants include the following:

1. Class 2 Paving Grant for Lake Road. The Town was awarded a \$140,000 grant, with a \$35,000 local match, for the paving of a one mile section of Lake Road.
2. Grants-in-Aid Grant for \$26,660, and a local match of \$6,665, for a total of \$33,325. This grant was used to complete ditching improvements on Reynolds Road and ditching and culvert replacement on the Class 3 section of Devino Road. There was additional funding available through this grant to complete a ditching project on John Rowley Road, which took place in FY2022.
3. A Drinking Water State Revolving Fund (DWSRF) Loan with 75% subsidy for the River Street Pressure Sustaining Valve Replacement Project. The total project cost was approximately \$220,000, so the subsidy should be about \$165,000. The project will cost users approximately \$55,000. The final numbers are yet to be determined by the State.
4. Stormwater Grants
 - a. The Town obtained a Clean Water Design/Implementation Block Grant through the Southern Windsor County Regional Planning Commission for design work of the AB-2 project, an infiltration basin to treat runoff at the bottom of Allen Drive. The grant was \$3,500, and the local match was \$3,500.
 - b. The Town, working with the Chittenden County Regional Planning Commission, obtained a grant through the Mount Ascutney Regional Planning Commission for the design of stormwater improvements at the top of Allen Drive, the AB-3 project. The grant was for \$3,610, with a local match of \$3,610.

The total amount of grant and subsidy received is \$338,770, with a local match and/or project costs of \$103,775.

The AD managed and/or completed the following projects in FY2021: paving of East Road from Bridge No. 5 to McMullen Road, West Milton Road from the top of Munson Hill to the town line, Poor Farm Road (from Quail Hollow to the end), Duffy Road (from 425 Duffy Road to the Town Line). We replaced the guardrail on West Milton Road over the I-89 overpass. Additionally, we completed the long awaited Cherry Street sidewalk and crosswalk across Railroad Street project, in addition to supporting a project to construct new crosswalks and stormwater drainage at the intersections of Rebecca Lander and Route 7, and Lamoille Terrace and Route 7, including the installation of Rectangular Rapid Flashing Beacons for pedestrian safety. We worked with FEMA since October 2019 to obtain funding for the Rollin Irish Road culvert replacement project; this project was completed by Highway Division staff in August of 2021. We worked with the Agency of Natural Resources (ANR) to complete the River Street Pressure Sustaining Valve Replacement Project. We managed a project to replace crosswalk aprons on Herrick Avenue, Centre Street, and Bombardier Road. We have been updating all of the town's infrastructure into ArcGIS, which enables us to better manage and plan for improvements in the future. We worked with the Chittenden County Regional Planning Commission to obtain a grant to prepare the Town's Phosphorus Control Plan, identifying projects around town to help us reduce stormwater/phosphorus impacts to local streams, the Lamoille River, and Lake Champlain.

The AD is working to advance the following projects: Hourglass Project, Route 7 Streetscape Project, projects from the recently approved Phosphorus Control Plan and Stormwater Master Plan, revising the DPW Specifications and Water and Wastewater Ordinances, and the Beaverbrook (Flanders) Water and Sewer Evaluation. Additionally, we are working on a long term paving plan for the town, replacing guardrails, culverts, and repairing or replacing stormwater catch basins. There are many other projects on our list to do, including replacing a culvert on Duffy Road, improvements to the Catamount Industrial Park water mains, replacing Railroad Street water mains, and the Munson Hill slope failure and road repair, which we continue to search for funding to complete. We also worked with several developers and their engineers on new development projects in town.

WATER & WASTEWATER DIVISION

Five full-time employees staff the W/WW Division. The W/WW Division operates and maintains approximately 35 miles of water mains, pumping stations, water reservoirs, and more than 300 fire hydrants and blow-offs, while serving over 2,500 connections. Potable water is purchased through the Champlain Water District (CWD), and a Consumer Confidence Report (CCR) is published each year outlining water quality testing results. The CCR is available at the Milton Town Office, the Milton Town Website, or from CWD. Additionally, we operate and maintain approximately 15 miles of sewer collection mains, pump stations and the Milton Wastewater Treatment Facility (WWTF). The WWTF system serves approximately 1,350 connections.

Division staff are responsible for reading and repairing water meters, while the Town Finance and Town Clerk's Office provide billing and collections services. W/WW bills are issued quarterly, in January, April, July and October. Water main hydrants are flushed twice a year, in April and October.

W/WW worked on and completed the following projects this year:

1. Installed a Wet Well Wizard aeration system at the Route 7 Pump Station. This allows us to discontinue use of chemicals used for odor control saving over \$19,000.00 a year.
2. With the assistance of the Highway Division staff, replaced hydrants and valves on River Street and Railroad Street.
3. Assisted with installation and setup of our new Pressure Sustaining Valve on River Street.
4. Worked with the Champlain Water District and a consultant, Utilis, in identifying leaks in our water transmission and distribution system.
5. Working with Champlain Water District, evaluated the Maplewood Avenue Booster Pump Station to identify any deficiencies and prepare for future maintenance.
6. Hydrant flushing and maintenance, including painting of over 100 hydrants in the downtown area.
7. Emptied, cleaned and inspected Sequential Batch Reactor Basin No. 2.

8. Cleaning sewer mains.
9. Completed Whole Effluent Toxicity testing per our permit.
10. Continue to clean all sewer pump stations annually.
11. Installed a Mission Control online monitoring system for the Allen Drive lift station.
12. Responded to customers concerns of leaks and low water pressure, and changed over 60 water meters.
13. Continued with our monthly water read program incorporating new smart meter technologies to reduce customer's bills due to leaks. This has been a huge success in reducing water consumption and missed meter reading.

If you have a W/WW problem, please contact us as soon as possible. If a resident needs to contact us after hours for a W/WW problem, please call Milton Dispatch at 893-2424; do not call 911.

HIGHWAY DIVISION

The Highway (HD) consists of eight full time staff. The HD is responsible for maintaining Milton's network of more than 100-miles of paved and gravel roads. This is a huge task, and includes maintenance of pavement, stormwater improvements to roadside ditches, culverts, catch basins, signage, guardrails and equipment. This year we purchased a replacement single axle dump truck.

The HD accomplished the following work:

1. Completed ditching, drainage and road improvements to sections of Reynolds Road and Devino Road using funding from the Grants-in-Aid Program.
2. Completed the Main Street Sidewalk project, connecting East Road to Railroad Street with a concrete sidewalk.
3. Installed a Rectangular Rapid Flashing Beacon at the intersection of Main Street, North, East, and Westford Roads. This will improve pedestrian safety at the intersection, since this area is now connected with sidewalk to the village core.
4. Removed approximately one mile of shoulder berm.
5. Cleaned out 43,187-feet (> 8-miles) of ditching along town roads.
6. Cleaned 23 stormwater catch basins.
7. Installed Rectangular Rapid Flashing Beacons and stormwater improvements to the Rebecca Lander/Route 7 and Lamoille Terrace/Route 7 intersections.
8. Repaired and flushed seven stormwater outfalls.
9. Replaced seven culverts for a total pipe length of about 300 feet, including a five-foot culvert on the Class 3 portion of Devino Road.
10. Put down approximately 120 tons of asphalt patching.
11. With the W/WW Division, replaced hydrants on River Street and Railroad Street.

The HD continues to do the typical day-to-day duties we all take for granted: plowing the roads and sidewalks in the winter, performing roadside mowing and brush clearing in the summer, patching roads, placing gravel and calcium chloride on gravel roads, repairing guardrail, assisting with and constructing capital projects, vehicle maintenance, responding to resident concerns and numerous other tasks.

We look forward to continuing our service to the residents of Milton. If you have any questions, comments or suggestions, please contact us at 893-6655, or dallerton@miltonvt.gov.

Respectfully Submitted,



David K. Allerton, P.E., Director of Public Works/Town Engineer

The mission of the Milton Recreation Department is to advance Parks and Recreation efforts to enhance the quality of life for the community of Milton. We deliver this mission through a variety of accessible, affordable, and equitable services, including programs, events, parks, and facilities. We act as a resource to connect the community with other local organizations and non-profits and build strong community bonds through partnership and collaboration.

Milton Recreation continued to grow our park amenities in 2021. We added professional-level signage and professional-grade baskets to the revitalized disc golf course. After nearly two years of volunteer efforts, we were pleased to officially open the Milton Disc Golf: Eagle Course in October. In addition to the disc golf course, Milton Recreation also added a brand new Fruit Tree Grove and Community Garden this year. The Fruit Tree Grove features 19 fruit trees and six berry bushes, and will be ready for harvesting within two years. The Community Garden is a bare-bones, community-led garden that enjoyed its first season of use in summer 2021. Additionally, several smaller projects were completed this year, including a new stone bench in Bombardier Park West and maintenance to the Tennis Court gates and fencing. The first phase of the Bombardier Park Mountain Bike Trail project started in 2021 and will be completed in 2022.

Despite the COVID-19 pandemic, Milton Recreation held several events and programs in 2021. Pandemic-safe versions of the Winter Festival, Park Spruce Up Day, Egg Hunt, Green Up Day, July 4th, Trunk or Treat, Holiday Tree Lighting, and Holiday Light Parade were all a hit. We added two new events for 2021: The Great Milton Bake Off and the Haunted Forest.

Here are the highlights of 2021:

- 281 tickets were sold for the 1st Annual Ice Out Contest
- 241 children attended Milton Recreation summer camps
- 156 letters were received and responded to through the Letters to Santa program
- 1,258 people voted in the first-ever Great Milton Bake Off
- 751 people voted in the Holiday Decorating Contest
- 1400 people attended Trunk or Treat
- 543 tickets were sold for the Haunted Forest
- 11 people competed in the first Cardboard Sled Competition at the Milton Winter Festival
- Milton Recreation received four grants in 2021, totaling \$63,815 in funds.

In 2021, Assistant Recreation Director Ben Nappi celebrated his 10th anniversary with the Town of Milton. Milton Recreation staff participated in many Town committees, including the Technical Advisory Committee and the Economic Development Commission. The Recreation Commission continued to meet monthly despite the pandemic and provided valuable advice, insight, and assistance. This year, Milton Recreation continued to collaborate with many Milton businesses and organizations, including MTSD Food Service, the Conservation Commission, MCYC, youth sports groups, RiseVT, and many more. Milton Recreation teamed up with the Milton Artists' Guild for the Community Unity Puzzle, which saw over 40 artists create two murals over the course of the year. 14 Milton families applied for and received scholarships for Milton Recreation programs and summer camps.

Upcoming in 2022, we are excited about many new programs and parks projects. We look forward to enhancing the Disc Golf Course with new bridges, resurfacing the tennis courts, upgrading the Community Garden, and adding new inclusive playground structures to Bombardier Park. We will continue to work toward our mission of providing accessible, affordable, and equitable recreational services for all of Milton to enjoy. In 2021, we added an easy-to-use online scholarship application, removed gendered summer camps, added a non-binary account option, and added eSports programming to offer recreation opportunities for all abilities. We look forward to continuing to make advancements in 2022.

Milton Rescue Department Annual Report

2021 was a challenging and exciting year for Milton Rescue Department. We are still overcoming hardships like COVID-19 and staffing, but we have hit milestones within the past year that prove Milton Rescue is moving forward. Every change we have made supports the mission that emergency medical requests for service are met with rapid, reliable, efficient, and quality response.

This year, Milton Rescue was called for service 1073 times. This is an increase of 9% from last year's call volume of 985, and an increase of 23% since 2016.

As of December 31, 2021, the Milton Rescue Department has 31 active members. There are four (4) full time, nine (9) per diem, and eighteen (18) volunteer members. We onboarded nine (9) new volunteer and four (4) new per diem members. In the fall of 2021, with the Fiscal Year 2022 budget and approval from the Selectboard, Milton Rescue was able to hire two (2) more full time staff members, bringing the total full time staff to four (4).

In September, Milton Rescue took delivery of a new Braun Chief XL ambulance. This ambulance replaced our 2012 Lifeline Ambulance, Ambulance 2. Ambulance 2 had been experiencing multiple electrical issues and had to be taken out of service prior to the new ambulance being delivered. Northeastern Rescue Vehicles kindly loaned the Department an ambulance until our new one was finished, allowing us to remain in service while our second ambulance was away for maintenance or if we needed to respond to multiple calls.

While COVID-19 continues to impact our Department operations and the community, we appreciate the lessons in PPE, sanitization, and compassion that this pandemic has taught healthcare workers both around the world and within Milton Rescue. These now-standard procedures will benefit the health and safety of our staff and patients long after COVID.

As we begin 2022, we look forward to the hiring of a Full Time Rescue Department Chief. Since 2017, the responsibilities of the Chief have been assumed by the Public Safety Director, and before then it was a volunteer position. As Milton Rescue and the Town of Milton grow, we must also increase the leadership of the Department. Please continue to stay safe this year and remember that we are only a call away if you need us.

Michaela Foody
Public Safety Director
Acting Rescue Chief

TOWN CLERK'S REPORT

Fiscal Year 2020-2021

The past year has brought some big changes to the Town Clerk's office. In March, I was elected Town Clerk after Sheryl Prince's term ended. I'd like to thank Sheryl for her years of service to Milton and for her help transitioning into my new role. I have enjoyed all that I've learned so far and sincerely love working here!

We also changed our land record software program, and in doing so, made our land records available online. This has been very helpful to residents and professionals that need remote access to the records, especially during the Covid-19 pandemic.

When the Milton Town Offices re-opened to the public on June 1, 2021 the Town Clerk's office resumed services from the lobby counter. As a reminder, at the Town Clerk's office we:

- Record & maintain Milton's land records (Property Deeds, Mortgages, Liens, etc.)
- File & maintain vital records (Birth, Death & Marriage)
- Provide certified copies of vital records
- Issue marriage licenses
- Conduct local and statewide elections (voting, early/absentee ballots, etc.)
- Maintain the Milton voter checklist (register voters, update names & addresses)
- Notarize documents
- Process tax payments
- Process utility payments (water/sewer)
- Register dogs (a State law, due by April 1st each year)
- Renew DMV registrations
- Issue Green Mountain Passports (to State Parks, if over 62 years of age or a veteran)
- Post land with the State (restrict hunting on private land)
- Sell cemetery plots and maintain cemetery records
- File & maintain the meeting Minutes of various town boards & commissions
- Process liquor licenses for Milton businesses

Some Clerk-related statistics for the fiscal year 2020-2021:

- Births: 105
- Deaths: 84
- Marriage licenses: 65
- Dog licenses: 755
- Registered voters: 8,435
- We recorded 3,762 documents, totaling 14,235 pages, which filled 15 land record books.

The upcoming Town Meeting Day will be on Tuesday, March 1, 2022. In efforts to keep our election workers and voters as safe as possible, we encourage voters to vote early and absentee. Visit the Town Clerk & Treasurer page at www.miltonvt.gov for more election and voting information.

I am proud and honored to serve Milton as your Town Clerk. Feel free to call or visit our office, and we will help in any way that we can.

Respectfully submitted,

Kristin Beers
Town Clerk

The Milton Cemetery Advisory Committee

“It was here that I first saw the light of day; here that I received my bride. Here my dead lie buried, pillowed among the everlasting hills.”

- Calvin Coolidge

Each one of us, whether we are new residents of Milton or whose families have been here for generations, have a real connection with those buried in our cemeteries. For each generation, by their decisions and actions, helped to shape Milton today and beyond.

Peter Staniels, as over-all caretaker of the cemeteries (that are under Town care), is dedicated to our historic cemeteries and is an inspiration for all of us.

The Cemetery Advisory Board is appointed by the Selectboard to oversee the rules and regulations that govern our cemeteries. The members are Jimmy Ballard, Allen Beaupre, John Mayville, Beverly Hayden, and Jay Nadeau.

Milton Town Clerk, Kristin Beers, and staff are responsible for processing paperwork and forms:

- Certificate of Burial Rights work sheet - at time of lot purchase
- Interment Order form – before any interment (burial)
- Work Order Permit - whenever work is to be done in a cemetery
- Vault Storage Form - when the deceased is placed in the vault.

Peter and Kristin are working on a map to better locate plots and sections in the Village Cemetery that has over 2,600 burials. The Friends of Milton Cemeteries (led by Jimmy Ballard) has donated \$640.01 for row markers. The Friends (through the help of Karen Brigham) have started a Go Fund Me campaign for the restoration of the beautiful Miltonboro Cemetery stone fence.

We wish to thank all those who volunteered on July 31st, 2021 which was a cemetery work day. Last fall, students volunteered from Milton High School in memory of 9/11. Robert Lombard retired from the advisory committee and we thank him for his many years of service on the committee. We thank Jen & Bill Kaigle for their donation of cemetery name signs, and Don Turner and the Select board for their strong support.

Cemeteries under Town Care: The Village Cemetery, Miltonboro Cemetery, Old and New West Milton Cemeteries, Crown, Plains, Marrs Hollow, the Allen and Austin Cemeteries. St. Ann's Cemetery is under the care of the Roman Catholic Church.

General Stannard House Committee Report

In 2021, the General Stannard House Committee was pleased to complete work on the Stannard Park at the town's southern gateway, original site of George Stannard's post-Civil War farmhouse. The previous summer and fall, volunteers completed all of the landscaping work and installations from plans designed by Al Russell. Everett Ridley of Ridley Tile and Stonework and Jeff Towne put the icing on the cake with beautiful masonry restoration, finish trim and blue stone caps and benches installed atop the original house foundation walls.

In addition to the two interpretive sign panels installed in 2020, the final feature of the park was developed and installed in 2021 – a state roadside historic marker. In a process we had begun with the Vermont Division for Historic Preservation a few years ago, in April we gained approval for a 2-sided marker highlighting George Stannard's military achievements and local connections on one side, and the history of the site, farm / house and families on the other. Along with Al, Everett and Jeff, thank you to these other volunteers who helped make the park a reality, to create an attractive heritage stop and welcome to Milton: Chris Brosseau, Kate and David Cadreact, Roger Dickinson, Alex Fenton, Charlie Farrell, Bill and Evan Kaigle, Madeline Martin, Peter Pratt, Terry and Janet Richards and others.

October 20, 2020 was George Stannard's 200th birthday. In celebration, we opened the park with a wonderful dedication ceremony that weekend. We returned in October 2021 to dedicate the newly installed state historic marker. Both events were filmed by LCATV and are available for viewing. Many thanks to everyone who attended and delivered remarks: Author & military historian Liam McKone; State Representative Michael Morgan; Vermont Historic Preservation Officer Laura Trieschmann; Milton Town Manager Don Turner Jr.; Civil War author & historian Howard Coffin; State Sons of Union Veterans of the Civil War Commander Mo Cerutti and members of SUVCW Stannard and Ripley Camps; Milton Selectboard members John Palasik, Darren Adams, Brenda Steady and Chris Taylor; town historian Jim Ballard; members of Champlain Valley Historical Reenactors, and others. We encourage you to visit the park and other sites on the Vermont in the Civil War Heritage Trail.

The house components remain in safe storage at the Bombardier barn, and in December 2021, with town approval we placed a "Future Site of the General Stannard House" sign in its adjacent location in downtown Milton. Fundraising remains the largest remaining goal in our quest to bring the restoration project to fruition, and we hope this visual representation will assist in that effort. The committee sent a successful fundraising appeal in May 2021, and we appreciate every single one of our donors who contributed throughout the year. Our account balance is currently \$39,447.49.

In 2022 the Committee plans to engage the help of fundraising consultant Christine Graham, who is well-versed in preservation-based fundraising and capital campaigns, and connects with the Preservation Trust of Vermont. The Vermont Community Foundation offers a capacity-building grant to assist in paying for her services, and we are applying right after the new grant cycle opens up in January. Alongside fundraising, other plans for the coming year include a complete re-vamp of our website with updated information and images, a merchandise page, and other resources. We will also work on site plans for the house restoration, and if appropriate, beginning permitting processes.

George Jerrison Stannard, major general in the Union army, was renowned for helping to blunt Pickett's Charge at the battle of Gettysburg. On July 3, 1863, he ordered a series of pivot maneuvers and provided withering flanking fire to repulse the Confederate assault, a turning point in the battle and the Civil War. The restored General Stannard House will feature exhibits and an educational experience on Stannard and Vermonters in the Civil War, as well as community or town space, inside the Milton farmhouse he owned after the war.

We encourage your thoughts, suggestions and participation in this community project. Regular Committee meetings are held on the 2nd Tuesday monthly at the Milton Historical Museum, and reach out anytime via the contact info below. Very special thanks to our generous supporters for your donations of financial and in-kind service gifts. You all are very much appreciated.

Respectfully submitted January 2022,
Bill Kaigle & Kate Cadreact, Co-Chairs,
General Stannard House Committee

The Milton Historical Society & Museum Report

We are not makers of history. We are made by history. – Martin Luther King, Jr.

Museum

We entered 2021 with much optimism that things might return to some normalcy. But, due to the ongoing pandemic, the museum remained closed through 2021. The Reimagining Committee, directed by Gary Furlong, continued its work of reshaping the interior of the museum. Walls have been painted, LED lighting installed and partitions have been built to separate and enhance future exhibits. Many brainstorming sessions have been held to create informative and interactive exhibits. After surveying students and community members about what topics they'd like to see covered in museum exhibits, the Committee came up with five ideas: 1) Agricultural History of Milton; 2) History of Arrowhead Mountain and Arrowhead Lake; 3) The Flood of 1927; 4) History of Businesses in Milton; and 5) Myths and Mysteries of Milton. These are in development, and we are working hard to reopen the dynamic reimagined museum to visitors, aiming for May 2022.

Historical Programs & Outreach

In March, Milton High School students (and Reimagining Committee members) Mia St. Amand & Sage Maynard created a display at the high school to showcase "Women in Milton History". In July, the Society was delighted to participate in the town's annual Independence Day Parade. Our float honored and recognized First Responders and Essential Workers, pulled by John and Phyllis Mayville. Within the limitations of the pandemic, the Society hosted a few programs - In August, singer & researcher Linda Radtke, accompanied by pianist Cameron Steinmetz, presented "Vermont History through Song"; in September, Christine Hadsel presented "Vermont Historic Theater Curtains"; both were Vermont Humanities Council events. In September, a few Museum Reimagining Committee members took a field trip to the Green Mountain Audubon Center in Huntington to gather information about the Peregrine Falcons. Margaret Fowle greeted the group and gave them some wonderful information that will be useful in our upcoming "Arrowhead Mountain & Lake" exhibit. Also in September, as part of the "National 9/11 Day of Service and Remembrance", a group of MHS sophomores cleaned, moved furniture and learned a little local history at the museum. Many thanks to those that helped and organized this day. We will "Never Forget"!

Sharing Milton's Story

Despite a closed museum, the Society has continued to share Milton's fascinating history on our Facebook page (over 2,100 fans), with our monthly e-news, and with phone and email responses to requests for family and property history. The response to our numerous Facebook posts has been phenomenal, and further reinforces the fact that history must be shared. Interest in Milton's story is not confined to early settlers, past wars or events. There are many photos and topics which lead to related or new topics, and we all benefit from hearing shared experiences. Our 2022 calendar is a first-time collaboration between the Milton Historical Society and the Milton Artists' Guild, titled "MAGnificent Milton: History Meets Art". It presents vignettes of our town's history through a researched narrative, paired with the visual creativity of seven talented MAG member artists. As volunteer-based non-profits, all proceeds from the sale of these calendars will be divided evenly toward the support of both organizations.

Buildings and Grounds

In 2001, the Society moved into its current building, the 1891 former Trinity Episcopal Church. Since then, we have operated under a Town Memorandum put in place by then-Town Manager Ted Nelson. Unfortunately, the memorandum was a non-binding agreement between the Town and Society. In March of 2021, after meetings with Town Manager Don Turner Jr. and Facilities Director John Bartlett, a new binding agreement between the Town and Society was drafted, and on July 19, 2021 the new agreement was unanimously approved by the Select Board. Many thanks to the board, and town staff and crew for their support. We also wish to deeply thank the Society's board members and our loyal volunteers, researchers, visitors, donors, families and guests who make us successful. We hope guests find visiting the museum to be a fun, interactive and educational experience. Please feel welcome to come to any of our programs, support the Society with your membership and volunteer in any capacity. Stay tuned through local media, our Facebook page, or join our mailing list at miltonhistorical@yahoo.com for news and updates. We look forward to seeing you soon, and welcome any questions you may have.

Remembrance

As we end 2021, we remember recently departed Stan Henry and Dustin Keilty, who both gave so much to the Society and the community. Stan was a charter member and held many roles in the Society. His contributions to represent the fact that history is the story of change. Stan knew that telling Milton's story is the foundation made of many stories of individuals and organizations. Dustin Keilty - longtime Milton firefighter, public works staff and friend to so many - will be missed after his courageous battle with ALS. Dustin had a great sense of humor and never looked for the spotlight. Rest in peace Stan and Dustin, and we thank you for all you did to help us share Milton's story...even more, we thank you for the part YOU played in that story. Godspeed.

Respectfully submitted January 2022,

James Ballard
Town Historian

Rick Stowell
President, Milton Historical Society

The following taxpayers owe more than \$50 delinquent taxes at the end of 2021.
This list does not include those taxpayers who have an agreement with the town.

<u>Parcel Number</u>	<u>Owner</u>	<u>Address</u>	<u>Description</u>	<u>Tax Years</u>	<u>Total Owed</u>
210032-000029	AYALA RIVERA LUIS	103 WEST MILTON RD	Mobile Home, no land	1	\$365.31
212040-000000	BAKER THOMAS C	207 HARDSCRABBLE RD	House, outbuildings & 10.20 Acres	1	\$2,916.85
220056-002000	BALLARD GREGORY E & PAMELA	488 NORTH RD	House & 2 Acres	1	\$2,453.25
210032-000182	BARRON DEBORAH L	229 TAYLOR ST	Mobile Home, no land	1	\$119.25
210032-000022	BARROWS CHRISTOPHER	63 MANSFIELD RD	Mobile Home, no land	1	\$684.67
207026-000019	BAYLIS DANA & JEANETTE	117 PARTRIDGE LN	Mobile Home, no land	1	\$458.70
210032-000169	BELLA HEATHER G	164 TAYLOR ST	Mobile Home, no land	1	\$403.68
203080-000000	BESSETTE BRADLEY & NICOLE	158 COBBLE HILL RD	House, outbuildings & 5.29 Acres	1	\$4,372.68
207024-000003	BILODEAU PERRY S	21 FORBES RD	Mobile Home, no land	1	\$529.17
226008-000027	CARDAROLI TONDA	170 PECOR AVE	Mobile Home, no land	3	\$385.00
111087-000000	CARY HEIDI L	24 ROUTE 7 NORTH	Mobile Home & 0.13 Acres	2	\$2,847.28
210032-000115	CHAPLIN TRAVIS J	182 OWEN CT	Mobile Home, no land	1	\$354.96
228019-000000	DARLEY WILLIAM JR	15 HOBBS RD	Home, outbuildings & 0.68 Acres	1	\$3,792.00
226008-000089	DAVIS KAYLA J & NEWELL GAGE B	12 PECOR AVE	Mobile Home, no land	1	\$475.05
226008-000038	DAVIS NEAL & FAITH	79 RITA WAY	Mobile Home, no land	1	\$690.99
210032-000062	DEMAR ANDREW	23 DEWEY DR	Mobile Home, no land	1	\$79.08
226008-000070	ELLIOTT LEONARD & JEAN & CRYSTAL	35 SPARROW CIR	Mobile Home, no land	1	\$1,047.99
213009-000026	FLETCHER ED	213 ABBEY LN	Camping trailer no land	1	\$164.67
226008-000018	FLOOD MICHAEL S	135 PECOR AVE	Mobile Home, no land	2	\$1,403.65
219065-000000	FORTUNE JAMES L & DIANE	233 MANLEY RD	House outbuildings 10.16 Acres	1	\$2,236.41
210032-000074	GALE CARRIE	119 WEST MILTON RD	Mobile Home, no land	1	\$330.36
226008-000064	HOLMES GINA B	92 RITA WAY	Mobile Home, no land	2	\$281.18
210032-000058	JARVIS EMMA C	45 OWEN CT	Mobile Home, no land	1	\$223.21
204026-000000	KEY PAGE A & KORY	935 EAST RD	House outbuilding 16.38 acres	1	\$810.48
210032-000015	LADD PATRICIA A	65 TAYLOR ST	Mobile Home, no land	1	\$585.78
210027-005000	LAROSE KEVIN P & DONNA	11 ROY CT	House & 1.17 Acres	1	\$102.35
226008-000052	LEFEBVRE ROBERT & CYNTHIA	182 RITA WAY	Mobile Home, no land	1	\$478.65
210032-000001	LITTLETON MARY JANE	4 TAYLOR ST	Mobile Home, no land	1	\$382.17
229059-000000	LYONS RICHARD	4 MCMULLEN RD	Home on 0.3 Acres	2	\$8,271.66
203068-001000	MARTELL LARRY & KAREN	321 MIDDLE RD	Home on 0.34 Acres	1	\$2,365.36
210032-000083	MERRIAM TYLER & JASON	245 OWEN CT	Mobile Home, no land	1	\$265.26
226008-000015	MINER BRITTANY & ANDREW	111 PECOR AVE	Mobile Home, no land	1	\$627.26
226008-000049	MINER KIM & KELLY	196 RITA WAY	Mobile Home, no land	1	\$1,054.11
210032-000131	MODIANO CINDY	116 MANSFIELD RD	Mobile Home, no land	2	\$348.62
210032-000181	MONGEON JORDAN R	260 TAYLOR ST	Mobile Home, no land	2	\$293.42
210032-000195	PROVOST JAMES K & JESSIE L	343 TAYLOR ST	Mobile Home, no land	1	\$628.95
210032-000048	RAVLIN GARY J	28 OWEN CT	Mobile Home, no land	1	\$457.56
203090-001000	RITCHIE GORDON E	22 JEROME PL	Home on 3.5 Acres	1	\$537.54
213009-000074	SMALL LISA AND DOUG	95 MILE RD	Camping trailer no land	1	\$105.42
210032-000090	TOURANGEAU BARBARA & NICOLE	65 OWEN CT	Mobile Home, no land	1	\$491.37
226008-000079	WAITE RUTH & RICKY	36 RITA WAY	Mobile Home, no land	1	\$786.27

**OFFICIAL BALLOT
ANNUAL TOWN / SCHOOL MEETING
TOWN OF MILTON, VERMONT
MARCH 2, 2021**

INSTRUCTIONS TO VOTERS

To vote, fill in the oval(s) completely next to your choice(s), like this:

Write-In: To vote for a valid write-in candidate, write the person's name on the line provided and fill in the oval.

FOR MODERATOR

One Year Term Vote for not more than ONE

Michael Morgan 45 Write-In ☐

FOR TOWN CLERK

Three Year Term Vote for not more than ONE

KRISTIN BEERS 1859 ☐
15 Write-In ☐

FOR TOWN TREASURER

Three Year Term Vote for not more than ONE

JOHN C. GIFFORD 1,858 ☐

19 Write-In ☐

FOR SELECTBOARD

Three Year Term Vote for not more than ONE

JOHN M. FITZGERALD	774	☐
MICHAEL R. MORGAN	1316	☐
	Write-In	☐

FOR SELECTBOARD

One Year Term Vote for not more than TWO

DARREN ADAMS	1418	☐
JOHN M. FITZGERALD	858	☐
KUMULIA "KASE" LONG	845	☐
LISA REES	714	☐
		Write-In ☐
		13 Write-In ☐

FOR LIBRARY TRUSTEE

Three Year Term Vote for not more than ONE

HENRY A. BONGES, III	214	☐
BETH BOUCHARD	1126	☐
JIM FELDHOUSEN	153	☐
LARA GOVENDO	201	☐
	10	Write-In ☐

FOR LIBRARY TRUSTEE

Two Year Term Vote for not more than ONE

ELA DUPONT	765	☐
JIM FELDHOUSEN	370	☐
DEB LANGUASCO	529	☐
	12	Write-In ☐

FOR SCHOOL TRUSTEE

Three Year Term Vote for not more than ONE

JENNIFER WILSON 1707 ☐
20 Write-In ☐

FOR SCHOOL TRUSTEE

One Year Term Vote for not more than ONE

KUMULIA "KASE" LONG	784	☐
GINA "FERRARI" MASSE	566	☐
NATHAN B. STEADY	616	☐
	4	Write-In ☐

TOWN ARTICLES

ARTICLE I:

Shall the voters of the Town of Milton accept the reports of the Town Officials as presented in the Town Report?

1948 YES ☐

162 NO ☐

ARTICLE III:

Shall the voters of the Town of Milton approve the budget for the Fiscal Year 2022 in the amount of Eight Million, Six Hundred Eighty-Eight Thousand Four Hundred Ninety-Five Dollars (\$8,688,495) of which it is estimated that Six Million, Seven Hundred Eighty Thousand, Nine Hundred Eleven Dollars (\$6,780,911) will be raised by local property taxes?

1300	YES	☐
851	NO	☐

TURN BALLOT OVER AND VOTE BOTH SIDES

TOWN ARTICLES (Continued)**ARTICLE IV:**

Shall the Town of Milton raise Four Hundred Thousand Dollars (\$400,000) through an increase in ad valorem property taxes, with the funds raised to be used to pay for highway resurfacing, with any monies not expended used for the same purpose the following year?

1,281 YES ☐
889 NO ☐

ARTICLE V:

Shall the voters of the Town of Milton exempt from real estate taxes, pursuant to 32 V.S.A., section 3840, the property of the Milton Grange, located at 135 River Street, in the Town of Milton, Vermont for a period of five (5) years?

1,560 YES ☐
600 NO ☐

ARTICLE VI:

Shall the voters of the Town of Milton approve the addition of §129-807 to the Town of Milton Charter and the amendments to the following sections of the Town of Milton Charter:

§129-103. Powers of the Town; §129-104. Ordinances; §129-105. Nonapplicability to zoning and subdivision; §129-202. Elective officers; §129-203. Terms of elected offices; §129-204. Duties of elected officers; §129-301. Organization; §129-302. Meetings; §129-303. Record of proceedings; §129-304. Mandatory duties; §129-305. Permissive duties; §129-306. Appointed officers; §129-307. Sidewalks, streetlights, and special assessments; §129-401. Organization; §129-402. Meetings; §129-403. Record of proceedings; §129-404. Mandatory duties; §129-405. Permissive duties; §129-501. Town Manager appointment and term; §129-502. Bond; §129-503. Responsibilities, powers and duties; §129-504. Noninterference with administration; §129-505. Filing of a vacancy; §129-507. Administrative Code; §129-508. Selectboard policy; §129-601. School Superintendent appointment and term; §129-602. Bond; §129-603. Responsibilities, powers and duties; §129-604. Noninterference with administration; §129-605. Filing of a vacancy; §129-606. Compensation; §129-607. Board policy; §129-701. Conflict of interest; §129-702. Charter Compliance Committee; §129-703. Code of ethics; §129-803. Eligible voters; §129-804. Polling places; §129-805. Combining of Town and school meetings; §129-806. Voting questions by Australian ballot; §129-903. Minutes; §129-904. Zoning Administrator; §129-1001. Fiscal year; §129-1002. Preparation and submission general budget; §129-1003. Preparation and submission of the capital budget; §129-1004. Savings clause; §129-1005. Appropriations; §129-1007. Budget limitations-borrowing; §129-1008. Transfers of appropriations; §129-1009. Taxation; and §129-1010. Investments?

1,277 YES ☐
730 NO ☐

SCHOOL ARTICLES**ARTICLE I:**

Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to expend \$31,764,139 dollars, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$16,134.04 per equalized pupil. This projected spending per equalized pupil is 0.50% higher than the spending for the current year.

1,131 YES ☐
1,057 NO ☐

ARTICLE II:

Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to appropriate up to \$1,000,000 of the District's audited fund balance existing on June 30, 2020 to the MTSD Capital Reserve and Maintenance Fund? The audited fund balance as of June 30, 2020 is \$2,720,456. This article does not affect the school tax rate.

1,509 YES ☐
660 NO ☐

ARTICLE III:

Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to establish an Education Reserve Fund to be initially funded with up to \$1,720,456 of the District's audited fund balance existing on June 30, 2020? The Education Reserve fund shall be used for future anticipated and unanticipated expenditures related to student needs, such as early literacy, Covid-19 recovery and learning loss, changes related to the State transition to Block Funding for Special Education, or other general budgetary expenditures. The audited fund balance as of June 30, 2020 is \$2,720,456. This article does not affect the school tax rate.

1,419 YES ☐
757 NO ☐

**TURN BALLOT OVER
AND VOTE BOTH SIDES**

Total Votes Cast: 2,218

Early / Absentee: 1,516

BALLOT
CHAMPLAIN WATER DISTRICT
SPECIAL MEETING MARCH 2, 2021

ARTICLE I

Shall general obligation bonds of Champlain Water District in an amount not to exceed One Million Ninety Thousand Six Hundred Seven Dollars (\$1,090,607) representing the balance of previously authorized bonded indebtedness, be issued for the purpose of funding the acquisition of various capital assets through the District's Capital Reserve Fund?

YES ☐ 1,399

NO ☐ 642

WARNING – TOWN OF MILTON, VT 2022 ANNUAL MEETING

The legal voters of the Town of Milton are hereby notified and warned to meet at the Milton Municipal Building in said Town on Tuesday the 1st of March 2022, between the hours of seven o'clock (7:00) in the forenoon (A.M.), at which time the polls will open, and seven o'clock (7:00) in the afternoon (P.M.) at which time the polls shall close, to vote by Australian ballot on the following Articles of business:

ARTICLE I

Shall the voters of the Town of Milton accept the reports of the Town Officials as presented in the Town Report?

ARTICLE II

To elect all Town/School Officers as required by law and Charter. List of offices and terms to be voted on are as follows:

Moderator	1 year term
Selectboard	3 year term
Selectboard	1 year term
Selectboard	1 year term
Library Trustee	3 year term
Library Trustee	2 year term
School Trustee	3 year term
School Trustee	2 year term
School Trustee	1 year term
Champlain Water District Representative	3 year term

ARTICLE III

Shall the voters of the Town of Milton approve the budget for the Fiscal Year 2023 in the amount of Nine Million, Two Hundred Eighty-Seven Thousand, Five Hundred Thirty-Nine Dollars (\$9,287,539.00) of which it is estimated that Seven Million, Two Hundred Forty-Seven Thousand, Nineteen Dollars (\$7,247,019.00) will be raised by local property taxes?

ARTICLE IV

Shall general obligation bonds or notes of the Town of Milton in an amount not to exceed Five Million Five Hundred Thousand Dollars (\$5,500,000), subject to reduction from available state and federal construction grants-in-aid and other financial assistance, be issued to finance the construction of a new, 30,000 sq. ft. Town highway garage and associated improvements on a +/- 6.7-acre parcel of land to be acquired by the Town located westerly of Park Place?

ARTICLE V

Shall the voters of the Town of Milton permit the operation of cannabis retailers and integrated licensees within the Town of Milton?

The legal voters of the Town of Milton are further notified that voter qualification, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

The legal voters of the Town of Milton are further notified that an informational meeting to explain and discuss the Australian ballot Articles set forth above on Monday, February 28, 2022 at Milton High School Library beginning at six o'clock in the evening (6:00 P.M.). The public may attend the informational meeting on Zoom or by telephone at the link and phone numbers set forth below.

Virtual meeting information and links for Public Hearing on February 28, 2022, 6:00 P.M.

Join Zoom Meeting

<https://us02web.zoom.us/j/83144109300?pwd=REYrbXFWM2loRktSR25kWGpCMkl3UT09>

Meeting ID: 831 4410 9300

Passcode: 875802

One tap mobile: +13017158592,,83144109300#,,,*875802#

Dial by your location

+1 301 715 8592 US (Washington DC)

+1 646 876 9923 US (New York)

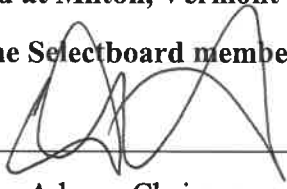
Meeting ID: 831 4410 9300

Passcode: 875802

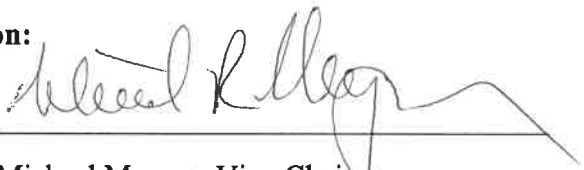
Find your local number: <https://us02web.zoom.us/u/kecDnHN7e>

Dated at Milton, Vermont this 18th day of January 2022

By the Selectboard members of the Town of Milton:



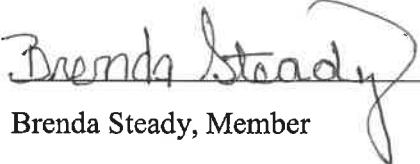
Darren Adams, Chairperson



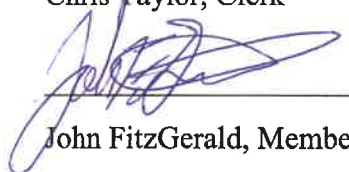
Michael Morgan, Vice-Chairperson



Chris Taylor, Clerk



Brenda Steady, Member



John FitzGerald, Member

Filed with the Milton Town Clerk's Office this 19th day of January 2022.

ATTEST: Kirsti Beers

Milton Town Clerk

**General Fund Comparative Revenue and Expenditure Report
FY2018 through FY2023 Proposed Budget**

	<u>FY18 Actual</u>	<u>FY19 Actual</u>	<u>FY20 Actual</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY23 Budget Proposal</u>
Property Taxes	5,750,407	5,722,537	5,997,582	6,529,047	6,780,911	7,247,019
Interest on Del Taxes	33,580	29,914	22,959	19,879	30,000	25,000
Penalty on Del Taxes	54,211	43,793	44,794	56,582	45,000	45,000
<i>General Revenue Categories:</i>						
Railroad Taxes	3,849	4,062	4,062	4,062	4,000	4,000
State Land Taxes	14,372	13,455	12,538	12,538	12,500	12,500
Current Use Taxes	52,887	54,467	56,298	56,299	55,000	56,000
Land Use Change Tax/Penalty	-	4,020	8,541	164	-	-
State Land PILOT	5,341	5,663	5,748	5,877	5,600	5,800
Penalty on Late HS-122	5,740	6,120	8,721	5,727	5,500	5,500
School Tax Collection Fee	29,231	29,614	32,741	33,248	30,000	32,000
Interest on Investments	6,680	40,654	20,105	5,608	5,000	5,000
Miscellaneous	10,616	17,876	5,011	6,161	12,000	6,000
Reduction in Fund Balance	-	-	-	-	350,000	350,000
Administrative Contribution - W&S	320,000	320,000	310,000	336,000	350,000	384,000
FEMA/LGER Grants	-	-	-	78,807	-	-
Clerk & Treasurer	93,891	93,016	169,227	230,313	116,415	111,914
Finance	160,000	160,000	175,000	-	-	-
Listers	-	355	100	-	-	-
Library	3,130	3,129	2,592	419	3,000	2,000
Recreation	65,189	67,047	59,095	51,823	59,000	68,500
Planning & Zoning	43,372	36,484	43,907	47,926	42,000	42,200
Public Works	618,094	277,093	442,737	328,303	247,500	249,500
Buildings & Grounds	-	6,718	6,988	9,367	3,500	5,000
Police	191,009	117,845	101,450	101,824	148,000	170,843
Animal Control	3,457	2,220	1,469	1,168	2,500	1,500
Fire	31	7,387	1,552	698	375	375
Rescue	249,292	256,685	322,445	308,115	302,000	377,000
Transfers in for Debt	90,869	273,131	123,856	82,605	78,694	80,887
Total Revenue	7,805,246	7,593,284	7,979,516	8,312,559	8,688,495	9,287,539
Administrative Services	14,050	119,498	127,145	128,132	137,515	146,371
Selectboard	59,276	59,953	67,726	68,726	70,775	71,835
Insurance/Risk Management	204,498	163,473	143,821	179,455	142,000	163,000
Legal	62,257	50,363	38,577	42,556	57,000	57,000
County and Regional Functions	136,828	125,703	133,086	134,252	134,096	138,904
Information Technology	51,795	68,283	75,260	92,813	107,762	120,985
Contingency	-	-	-	-	30,000	40,000
Debt Service, Principal and Interest	359,048	444,848	261,127	487,216	691,314	922,307
Manager	313,900	224,995	250,945	245,381	266,226	248,613
Clerk & Treasurer	306,004	314,501	340,472	256,767	255,150	249,238
Elections	5,608	14,940	6,275	15,732	12,783	21,818
Finance	337,010	359,367	377,539	316,198	327,373	353,833
Listers	76,532	79,121	67,415	66,273	92,817	95,491
Library	254,500	274,345	276,709	270,551	309,384	307,525
Recreation	189,751	216,788	209,581	194,619	242,999	268,997
Planning & Zoning	279,966	291,618	204,246	231,342	229,136	275,681
Public Works Admin	181,721	203,755	224,377	200,314	271,625	280,024
Highways	1,978,019	1,338,488	1,485,399	1,442,674	1,531,940	2,004,292
Buildings & Grounds	356,616	327,422	419,525	330,816	382,394	398,604
Public Safety Admin	43,089	74,283	72,088	93,710	100,530	87,356
Police	1,908,502	1,874,365	1,868,110	1,852,215	2,083,247	2,161,010
Animal Control	9,482	8,566	5,856	6,014	10,591	10,241
Fire	239,303	220,667	208,429	198,801	229,504	237,612
Rescue	280,806	396,098	560,858	501,703	513,586	626,802
Transfer to Capital	325,000	230,853	244,257	205,982	458,749	-
Total Expenditures	7,973,562	7,482,291	7,668,820	7,562,243	8,688,495	9,287,539

The VT Spay Neuter Incentive Program aka "VSNIP", under the oversight of the VT Economic Services Department, is administered by VT Volunteer Services for Animals Humane Society (VWSA). VSNIP helps financially challenged Vermont residents spay/neuter cats and dogs for \$27.00. The balance is paid by fellow Vermonters when dogs are licensed by an added \$4.00 fee, the major funding for this important program. Funds are determined by the number of dogs licensed, which is required by law when a dog is six months of age. A current rabies vaccination is required to register, and a rabies vaccination can be administered after 12 weeks of age for both cats and dogs.

Prostrate and mammary cancer is more likely to occur in unsterilized cats and dogs. It's not pretty and they're likely to die. Animals live longer and happier when they're spayed and neutered, are less likely to fight for territory, and mark what they claim to be "theirs"!

Licensing a dog: 1) helps identify your dog if lost, 2) provides proof your dog is protected from rabies in the event your dog is bitten by a rabid animal, but would still need immediate medical attention, 3) if your dog bites an animal or person – which could result in quarantine or possible euthanasia to test for infection, and 4) helps pay for VSNIP, addressing the population situation in Vermont.

Farms with cats should especially be aware that one rabid cat or dog can affect an entire population of animals on the premise. The answer is neutering through VSNIP which includes a rabies vaccination and the first of the two part distemper series.

Look for Rabies Clinics in March across the state. You can call your veterinarian and ask the cost of a rabies vaccination only, or call your nearest Tractor Supply Store for their Monthly Rabies Clinic schedule. Rabies IS in Vermont and it IS deadly.

To receive a VSNIP Application, send a 9" S.A.S.E to: VSNIP, PO Box 104, Bridgewater, VT 05034. Indicate if it's for a cat, dog or both. For more information, call 802-672-5302.

Please visit our website: www.VWSAHS.org
VWSA will be hosting Rabies Clinics in March. Call for dates and locations.

The animals thank you in advance! *Together We Truly Do Make A Difference!!*

Sue Skaskiw, VWSA Humane Society Executive Director/VSNIP Administrator

MILTON TOWN SCHOOL DISTRICT



School Information & Proposed Budget



Sullivan, Powers & Co., P.C.

CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

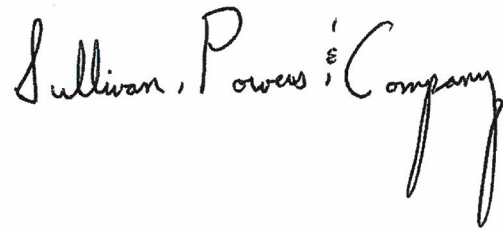
Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

January 20, 2022

School Board
Milton Town School District
12 Bradley Street
Milton, Vermont 05468

We are auditing the financial statements of the Milton Town School District as of and for the year ended June 30, 2021.

The financial statements and our report thereon will be available for public inspection at the School District and Town Offices, and on their websites at www.mtsd-vt.org and www.miltonvt.gov, by February 8, 2022.

A handwritten signature in black ink that reads "Sullivan, Powers & Company". The signature is written in a cursive, flowing style with a large, stylized 'S' at the beginning and a long, sweeping tail at the end.

MILTON TOWN SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
UNAUDITED

	Original Budget	Amendments	Final Budget	Actual	Variance Favorable/(Unfavorable)
Revenues					
Regular Instructional:					
General State Support Grants	25,639,263	-	25,639,263	25,639,263	-
Other State Revenue	10,500	-	10,500	16,024	5,524
Other Local Revenue	4,900	-	4,900	4,669	(231)
Tuition	75,000	-	75,000	240,446	165,446
Special Education Support:					
Mainstream Block Grant	615,493	-	615,493	615,493	-
Special Education Reimbursements	4,832,195	-	4,832,195	3,192,540	(1,639,655)
EEE Block Grant	128,344	-	128,344	128,344	-
Transportation	323,011	-	323,011	252,123	(70,888)
Net Investment Earnings/(Loss)	40,000	-	40,000	151,751	111,751
Extra-Curricular Gate Receipts	13,500	-	13,500	-	(13,500)
Donations	-	-	-	-	-
Transfer from Building Fund	-	-	-	-	-
Total Revenues	31,682,206	-	31,682,206	30,240,654	(1,441,552)
Expenditures					
Regular Education:					
Direct Instruction	11,267,364	-	11,267,364	10,749,699	517,665
Curriculum (Improvement of Instruction)	550,007	-	550,007	459,746	90,261
Technology Support	852,500	-	852,500	956,723	(104,223)
Board of School Trustees	117,450	-	117,450	117,903	(453)
Superintendent Office	297,971	-	297,971	266,438	31,533
Fiscal & Personnel Services	465,884	-	465,884	668,081	(202,197)
Security	89,500	-	89,500	80,540	8,961
Section 504 Services	383,429	-	383,429	256,826	126,603
Guidance Services	1,114,356	-	1,114,356	1,148,270	(33,914)
School Administration	153,167	-	153,167	241,199	(88,032)
Health Services	297,845	-	297,845	249,945	47,900
Tuition Reimbursement	366,127	-	366,127	200,762	165,365
Library	308,410	-	308,410	308,409	1
Operation and Maintenance of Plant	1,080,231	-	1,080,231	1,026,278	53,953
Capital Outlay	-	-	-	-	-
Custodial Services / Operation of Buildings	1,484,283	-	1,484,283	1,260,939	223,344
Transportation Services	890,275	-	890,275	1,135,505	(245,230)
COVID Meal Transportation	-	-	-	-	-
Extra-Curricular	601,306	-	601,306	452,505	148,801
Total Regular Education	20,320,105	-	20,320,105	19,579,769	740,336
Special Education Support:					
Direct Instruction	6,299,618	-	6,299,618	5,475,134	824,484
Special Education Administration	199,243	-	199,243	371,154	(171,911)
Guidance Services	254,528	-	254,528	229,469	25,059
Psychological Services	142,161	-	142,161	128,392	13,769
Speech & Audiology	590,521	-	590,521	583,007	7,514
Occupational Therapy	94,000	-	94,000	65,166	28,834
Physical Therapy	34,231	-	34,231	13,289	20,942
Vision Services	-	-	-	76,362	(76,362)
Tuition Reimbursement	-	-	-	30,675	(30,675)
Transportation Services	620,602	-	620,602	413,969	206,633
Total Special Education Support	8,234,904	-	8,234,904	7,386,617	848,287

MILTON TOWN SCHOOL DISTRICT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021
UNAUDITED

	<u>Original Budget</u>	<u>Amendments</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable/(Unfavorable)</u>
Early Education:					
Direct Instruction	925,503	-	925,503	822,933	102,570
Early Education Collaborative	599,432	-	599,432	319,419	280,013
Psychological Services	7,300	-	7,300	9,250	(1,950)
Speech & Audiology	162,573	-	162,573	156,667	5,906
Occupational Therapy	8,000	-	8,000	6,462	1,538
Physical Therapy	5,329	-	5,329	3,712	1,617
Vision Services	-	-	-	9,440	(9,440)
Tuition Reimbursement	-	-	-	4,252	(4,252)
Transportation Services	96,162	-	96,162	51,373	44,789
Early Education Administration	59,613	-	59,613	104,187	(44,574)
Total Early Education	<u>1,863,912</u>	<u>-</u>	<u>1,863,912</u>	<u>1,487,695</u>	<u>376,217</u>
Vocational Education:					
Direct Instruction	646,688	-	646,688	612,459	34,229
Transportation Services	40,473	-	40,473	29,573	10,900
Total Vocational Education	<u>687,161</u>	<u>-</u>	<u>687,161</u>	<u>642,032</u>	<u>45,129</u>
Debt Service:					
Principal	378,312	-	378,312	315,755	62,557
Interest	148,438	-	148,438	101,321	47,117
Total Debt Service	<u>526,750</u>	<u>-</u>	<u>526,750</u>	<u>417,075</u>	<u>109,675</u>
Transfer to Food Service Fund	<u>49,374</u>	<u>-</u>	<u>49,374</u>	<u>118,190</u>	<u>(68,816)</u>
Total Expenditures	<u>31,682,206</u>	<u>-</u>	<u>31,682,206</u>	<u>29,631,378</u>	<u>2,050,828</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>609,276</u>	<u>(3,492,380)</u>
Fund Balance July 1, 2020				<u>3,910,551</u>	
Fund Balance - June 30, 2021				<u>4,519,827</u>	

MTSD Earnings Statement

Typically earnings are based on 26 pay periods; for the period 1/1/21-12/31/21 earnings were based on 27 pay periods and may include overtime, stipends, health insurance buyouts, and other extra duty payments.

ABBOTT MICHAEL P.	\$47,923.12	BODWELL MATTHEW	\$20,550.44	CHARASH BRIAN J.	\$31,412.44
ABELL JAMIE L.	\$39,319.64	BOIVIN SARAH E.	\$52,516.73	CHARBONNEAU JENNIFER L.	\$21,625.95
ABELL SHYANNA R.	\$990.00	BOLGER LINDSEY C.	\$23,524.49	CHAUVIN MEGAN M.	\$34,563.51
ADAMS JONATHAN E.	\$77,266.11	BOMBARD PAULA J.	\$21,063.15	CHAVARRIA WILMER A.	\$55,569.22
ADII CARRIE	\$96,238.15	BOONE PATRICK F.	\$64,262.22	CHEESEMAN BRUCE F.	\$90,135.34
AGAN KEELY M.	\$2,000.00	BOONE TAMMY L.	\$81,389.30	CHIARELLI ALISON	\$10,994.77
AGAN LIAM G.	\$15,818.08	BORBAS MICHELLE D.	\$4,206.25	CHOQUETTE MARCEL G.	\$98,689.89
ALLING RACHEL S.P.	\$61,487.53	BRANCH LEONARD M.	\$3,948.75	CHURCH LINDSAY K.	\$2,124.00
AMADO HANNAH A.	\$7,411.89	BRANON CHELCY	\$22,479.24	CLARK ERIN K.	\$62,796.18
ANEMIKOS ISABELLA I.	\$75.00	BRENNAN ETHAN A.	\$14,616.21	CLEVELAND JESSICA L.	\$32,840.81
ANTHONY MAXWELL T.	\$1,421.25	BREWER EMILY K.	\$54,144.85	CLOGSTON ALYSSA R.	\$277.31
ANTONOVICH KATRINA A.	\$74,765.28	BRINSON DANIELLE F.	\$30,534.03	COBLER LESLIE A.	\$5,280.87
ARANJO HEIDI E.	\$76,879.30	BROUARD KAITLYN S.	\$1,744.00	COLI NANCY L.	\$38,355.21
ASSEFA HANNAH E.	\$59,374.30	BROWN BRANDY E.	\$106,101.98	COOK REBEKAH D.	\$64,661.44
AYER HEATHER L.	\$465.63	BROWN CHRIS M.	\$5,231.00	COOLBETH TINA M.	\$33,173.20
BADGER KATHARINA	\$25,490.10	BROWN MALLORY K.	\$31,007.46	COPE KESIA L.	\$33,489.67
BAHR JOCELYN E.	\$36,854.72	BRYANT CAITLYN M.	\$59,676.10	CORRIGAN HANNAH E.	\$421.88
BALLARD DAVID J. SR	\$25,773.63	BUNNELL NICOLE M.	\$19,225.35	CORROW KRISTY L.	\$90,766.15
BALLARD DONNA L.	\$44,070.68	BUNNELL-LACROSS DEBRA M.	\$39,747.44	COUILLARD RAE K.	\$700.00
BALLARD GREGORY E.	\$55,760.67	BURKE SHAWNTEL J.	\$5,372.00	COUP DONALD L.	\$16,041.88
BALLARD JASON C.	\$32,169.26	BURKMAN JEANNETTE C.	\$2,250.00	COUTURE RICHARD A. JR	\$2,573.00
BALLARD PAMELA M.	\$43,181.34	BURTON E. ANTHONY	\$84,174.81	CRIBB DEBORAH M.	\$72,932.14
BARONE JACQUELINE B.	\$62,261.93	BUSHEY ELIZABETH L.	\$3,988.00	CROSS CATHERINE	\$20,745.00
BARTLETT KRISTEN E.	\$10,626.94	BUSHEY LONA S.	\$12,515.76	CROWE GLORIA M.	\$84,198.92
BASILLE LISA K.	\$75,088.65	BUSHEY PAMELA E.	\$13,329.88	CROWLEY COLLEEN L.	\$62,351.39
BAUER AMANDA L.	\$67,883.89	BUSHEY RYAN K.	\$70,006.58	CRUZ RICHARD F.	\$66,030.53
BEDELL ANNE M.	\$20,806.82	BUTTON GLEN	\$5,421.00	CURRAN MEGHAN M.	\$54,642.85
BEGNOCHE JARED T.	\$52,463.99	CACCAVO ANTHONY D.	\$40,846.58	CURRIER WILLIAM	\$1,000.01
BELEY-FINNEMORE MEAGAN P.	\$69,595.89	CAMPBELL CHELSEA M.	\$20,968.80	CURTISS PAUL D.	\$88,871.35
BELISLE DENNIS A.	\$2,553.64	CAMPBELL KELSEY I.	\$50,662.33	CUSHING CAROL B.	\$61,034.08
BELISLE DOUGLAS M.	\$3,137.00	CARAGHER BRAEDEN A.	\$5,272.50	CUSHING MEGAN A.	\$16,324.53
BELL KAILEY A.	\$596.89	CARAGNER BROOKE H.	\$375.01	CUSSON CINDY L.	\$1,185.00
BELL PAMELA W.	\$18,666.52	CAREY RACHEL E.	\$7,523.69	DALEY MARYALICE	\$280.00
BELL WENDY M.	\$51,270.96	CARLSON LAUREN E.	\$50,952.91	DANFORTH MELISSA J.	\$50,078.30
BERGERON ALISON K.	\$55,211.87	CARLSON MARYANN	\$82,991.61	DAUDELIN ERIN M.	\$16,793.23
BEVINS ANDREA L.	\$44,780.56	CARPENTER SOOMIE J.	\$72,653.01	DAVIDMAN JOANNE	\$85,468.85
BEVINS MATTHEW G.	\$54,984.21	CARROLL EVELYN C.	\$67,791.99	DAVIS SHAWN A.	\$956.26
BISHOP NICOLE L.	\$1,171.88	CARTER JENNIFER A.	\$21,960.54	DAVIS WILLIAM M.	\$834.38
BISSONETTE SARAH M.	\$22,089.13	CATERER KRISTIN M.	\$48,859.68	DAY KATHLEEN M.	\$36,891.38
BLAKE ANNE M.	\$132,568.23	CECILIO KATHERINE B.	\$53,101.49	DAY ROBERTA C.	\$70,357.25
BLAU RACHEL L.	\$28,985.68	CHAMBERLAND JENNIFER N.	\$50,956.20	DEAVITT TYLER M.	\$29,842.18
BLOW MARGARET K.	\$16,652.23	CHAN WAI F.	\$100,065.55	DECARLO AMANDA E.	\$70,221.74

MTSD Earnings Statement

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DECICCO ROBERT L.	\$70,595.33	EVERETT SADIE L.	\$3,837.51	GOODRICH COOPER	\$2,565.00
DELORME LISA S.	\$700.00	FAGAN JACQUELYN N.	\$21,108.34	GOODRICH ERICA	\$87,070.10
DEMERS DEREK P.	\$102,694.35	FARRAR ANDREW K.	\$4,397.00	GOODRICH NICHOLAS E.	\$1,904.00
DEMERS DOREY L.	\$73,825.57	FENTON AMBER L.	\$71,142.79	GORCZYK JASON P.	\$76,354.80
DENNEHY ALLISON R.	\$562.50	FENTON PAULA J.	\$39,644.07	GORTON KENDRA	\$85,727.48
DEORSEY NICOLE E.	\$17,508.13	FERGUSON ROSE A.	\$90,989.81	GOULETTE LISA M.	\$19,453.54
DEROSE-BARDEN MARISSA	\$20,897.91	FERRIS-LETOSOS STACI A.	\$93,935.43	GOVONI PETER J.	\$19,118.40
DESALVATORE MEGAN R.	\$1,416.29	FERRONE ASHLEY M.	\$2,407.50	GRASSO MATTHEW	\$52,078.73
DESRANLEAU OLIVIA M.	\$51,366.69	FERSING LIAM E.	\$6,213.75	GREENSLET SHERRI-ANNE G.	\$25,901.00
DETZER NOAH S.	\$36,318.86	FITZGERALD ASHLEY C.	\$80,812.11	GRIMES APRIL S.	\$15,985.84
DEUEL ANDREA B.	\$3,263.50	FITZGERALD CARRIE A.	\$18,790.88	GUERIN HILDRED A.	\$7,628.18
DEVINCENZI DARLENE M.	\$39,495.48	FITZGERALD TAMMARA L.	\$39,692.46	GUERIN MARY	\$400.00
DEWYEA CARLA N.	\$192.03	FLAGG MICAELA E.	\$48,198.94	GURCHIEK ZOE D.	\$16,431.41
DICKINSON KALEY J.	\$57,407.23	FLATLEY ASHLEY A.	\$54,114.85	HAAS JENNIFER S.	\$93,458.47
DILLON BERNADETTE T.	\$50,747.14	FLETCHER JAMIE-LYNN G.	\$12,290.25	HALL ALEXIS C.	\$3,528.67
DINER SUZANNE S.	\$84,771.35	FLEURY KELLY M.	\$15,277.52	HALL RONALD D.	\$7,845.00
DOLCIMASCOLO ANTHONY L.	\$57,667.75	FLOWERS KYLENE M.	\$98,043.94	HALLAM CARISSA A.	\$76,739.35
DONAHUE DAVIS JANE	\$2,500.00	FLOYD EMILIE R.	\$58,562.30	HALLOCK MARYANN	\$2,363.15
DONAHUE KAITLYNN D.	\$41,802.64	FLYNN TYLER M.	\$45,239.18	HAMLIN ROBERT	\$18,216.44
DOOLEY ALEXANDER H.	\$5,718.75	FOSHER CLAIRE L.	\$81,851.28	HAMMOND KAREN	\$85,862.65
DOOLEY RICHARD H.	\$2,550.00	FRANKLIN GEORGE R.	\$6,475.03	HANSELL ANDREA C.	\$13,131.63
DOUGLAS HURST TERRI L.	\$8,591.76	FREDENBURGH CASEY M.	\$63,956.81	HARINSKY CHRISTOPHER J.	\$2,583.75
DUFFY AMELIA M.	\$65,308.71	FULCHINO MICHAEL R.	\$21,512.89	HARPER ELIZABETH A.	\$19,924.63
DULMER KRISTOPHER M.	\$19,471.50	FULCHINO SARAH A.	\$33,086.25	HARVEY DENNIS S.	\$2,351.25
DUNHAM SCOTT A.	\$305.00	FULCHINO TREVOR M.	\$32,106.76	HASELTON REBECCA	\$6,839.60
DUNN TIMOTHY J.	\$127,818.32	GAGE BETH A.	\$84,174.81	HAVENS JONATHAN E.	\$68,180.07
DUNNING JESSICA M.	\$32,285.25	GALLAGHER JAMES THOMAS F.	\$93.75	HAYDEN CARRIE F.	\$7,887.61
DUPREY GABRIELLE A.	\$54,126.02	GARDNER LAUREN C.	\$16,672.04	HAYES JODI E.	\$38,973.79
DUPREY JILLIAN M.	\$609.38	GARLAND CHEYENNE E.	\$28,806.86	HEALD MATHEW J.	\$59,214.59
DUSABLON KARLY B.	\$13,216.18	GAUDETTE LORI A.	\$5,471.56	HECKER EMILY B.	\$550.00
EATON SHEILA	\$83,415.15	GEARY JOHN T.	\$86,567.31	HEMINGWAY JENNIFER E.	\$9,214.50
ECKLER RACHEL C.	\$66,768.82	GENZLINGER LEAH	\$68,670.75	HERRICK IAN S.	\$58,122.23
ECKSTEIN EVAN D.	\$68,868.84	GIFFIN THERESA A.	\$4,350.00	HESSION JAKE D.	\$187.50
EDDY STEPHANIE C.	\$65,043.02	GILDERSLEEVE KELLY H.	\$87,006.42	HOFF JACQUELINE M.	\$43,301.65
EDMONDS BENJAMIN F.C.	\$1,445.00	GILHOOLY LAUREN E.	\$22,989.46	HOLSOPPLE LAURYN A.	\$4,390.67
ELLER ROBIN M.	\$18,348.23	GINGRAS KATELYN R.	\$1,734.00	HOLT HALEY R.	\$49,565.25
EMMONS DIANNA M.	\$31,912.02	GIROUX-JABOUR ALISSA A.	\$60,960.85	HOWE LAUREN E.	\$78,570.17
ENDRES STACEY	\$84,188.15	GLOVER KATIE J.	\$60,856.94	HUBBARD JOHN W.	\$1,901.00
ERDELYI TRACY A.	\$17,501.18	GLOWACKI TAYLOR L.	\$1,290.00	HUFF LINDSEY	\$29,906.80
ERENA PAUL A.	\$33,111.39	GLOYD KELSEY L.	\$18,327.45	HULTGREN AVA R.	\$940.63
EVERETT DEREK E.	\$19,333.69	GODDARD OLIVIA J.	\$66,546.69	HULTGREN TRACIE B.	\$85,374.81
EVERETT EMMA R.	\$3,950.00	GODIN LISA L.	\$11,502.70	HUNTLEY JESSICA C.	\$54,634.83

MTSD Earnings Statement

Typically earnings are based on 26 pay periods; for the period 1/1/21-12/31/21 earnings were based on 27 pay periods and may include overtime, stipends, health insurance buyouts, and other extra duty payments.

HURLEY CASEY L.	\$47,519.94	LEGGE CHARLES F.	\$135.00	MILLER COLBIE J.	\$3,206.26
HURLEY STEPHANIE A.	\$95,716.81	LESH MARK E.	\$52,713.99	MILLER KEITH J.	\$13,141.47
IANNACO ROBERT C.	\$45,293.28	LESSARD AUSTIN J.	\$9,401.59	MILLER MELISSA R.	\$32,849.65
IRISH KATIE S.	\$276.19	LESSARD CATHERINE M.	\$23,876.43	MILO MICHAEL S.	\$405.00
JAMES CRAIG A.	\$23,833.49	LEUNG KATHERINE	\$21,555.49	MINOR ROBIN J.	\$46,177.11
JAMINET JULIA C.	\$162.50	LEWIS KATHERINE	\$21,555.49	MITCHELL DEREK J.	\$1,648.00
JEROME ZACHERY W.	\$64,448.26	LOMBARD KRISTI L.	\$78,944.21	MOBBS JAMES H.	\$47,824.55
JESSEMAN JENNA H.	\$32,426.62	LONG KUMULIA C.	\$1,600.00	MONTAGUE KATHY L.	\$728.13
JOHNSON AMY	\$90,588.10	LONGLEY ANGELA M.	\$28,920.21	MOSHOVETIS MICHAEL J.	\$1,744.00
JOHNSON CARLA M.	\$67,108.36	LOWELL DUANE L.	\$658.67	MOTT JESSICA L.	\$30,666.29
JOHNSON ERIK C.	\$56,520.90	LUCIA SYDNEY K.	\$46,315.12	MULLIS ALLISON N.	\$28,767.91
JOHNSON GUY A.	\$26,959.50	LYNCH CHRISTINE M.	\$73,179.39	MURDOCK MARCELLE R.	\$515.63
JOHNSON JENNIFER L.	\$20,349.60	MAGLARIS JENNIFER L.	\$8,218.34	MYERS CHELSEA C.	\$46,709.62
JOHNSON KEISHA M.	\$7,331.93	MALONE TYLER J.	\$7,371.42	NEFF MIKAYLA K.	\$140.63
JOHNSON MELISSA	\$20,897.91	MANLEY LYNNE P.	\$113,920.38	NEWBERRY GARDNER C.	\$71,689.60
JONES JILL BT	\$2,889.00	MAREK CHERYL L.	\$46.88	NICHOLS GAIL B.	\$28,608.42
JOSEPH MICHAEL F.	\$2,300.00	MARINELLI STEVEN P.	\$92,448.10	O'BRIEN LINDA M.	\$41,733.68
KANFER JANE M.	\$21,125.00	MARKS BRITTNEY	\$1,800.30	O'GRADY JAMES C.	\$85,319.67
KATUWAL AASHISH	\$23,391.80	MARSHALL CASSANDRA L.	\$30,777.14	O'MARA-CABE CATHLEEN F.	\$14,325.03
KAY MICHELE B.	\$47,442.13	MARTEL NICOLE L.	\$81,572.02	ODACHOWSKI KIMBERLEY A.	\$66,223.85
KEENAN CATHERINE M.	\$60,376.73	MARTIN DILYNN E.	\$2,750.00	OLSON ERIN E.	\$30,896.67
KELLER JOHN L.	\$15,903.75	MARTIN JULIANA H.	\$21,939.76	OSMAN AUDREY N.	\$74,546.80
KEMP DUSTIN J.	\$70,592.14	MARTIN ROSEANN M.	\$4,197.33	OUELLETTE BRITTANY R.	\$82,412.40
KINAMAN DIANA L.	\$76,909.57	MARTINEZ SOPHIA	\$35,657.84	OUELLETTE ERICA	\$29,242.94
KING ANGELA K.	\$91,064.06	MARTISUS ALICIA J.	\$50,454.44	PAINTER ERIC R.	\$4,035.27
KING CHERYL	\$51,661.52	MARVIN-RILEY ERIN F.	\$29,002.70	PARENT KATIE L.	\$66,336.29
KING TERESE	\$20,460.77	MASKELL RYAN F.	\$1,006.00	PARENT LISA R.	\$63,465.59
KNOWLES ALAINA K.	\$17,422.30	MASON AARON D.	\$55,680.67	PASKIET REBECCA M.	\$58,460.87
KNOWLES JENNIFER	\$87,445.31	MASON TRAVIS J.	\$13,319.43	PELKEY COURTNEY L.	\$53,257.30
KOESTER TAMI J.	\$91,167.60	MAURER BETH E.	\$82,015.40	PERANTONI KASSANDRA S.	\$49,344.51
KORB NICOLE L.	\$72,864.21	MAZZA TERRY A.	\$66,510.55	PERRY BRYANT	\$6,721.00
LACROIX ANGELINA R.	\$5,533.31	MCALLISTER PATRICK E.	\$18,823.76	PERRY MICHELLE S.	\$2,200.00
LAFRENIERE JOHN A.	\$2,561.00	MCGREGOR TRACEY L.	\$28,124.36	PFAFF JOANNE W.	\$40,061.26
LAMPHERE CHERYL A.	\$38,949.44	MCLANE MELODIE J.	\$43,131.70	PHELPS MICHELLE S.	\$28,983.00
LANZILLO KATHRYN A.	\$2,995.35	MCQUADE SETH A.	\$139.00	PHILLIPS CHERYL A.W.	\$55,582.61
LAPAN TRACY L.	\$9,025.31	MEARS PHILIP M.	\$54,114.85	PHIPPEN WILLIAM G. JR	\$93.75
LARNED ALICE G.	\$79,732.63	MEIGS SARA A.	\$77,985.39	PIERCE ALYSSA F.	\$60,869.01
LAROSE KRISTIE L.	\$42,963.82	MELOCHE SAMANTHA R.	\$57,414.82	PIXLER PATRICIA A.	\$54,416.80
LARSON LISA A.	\$58,667.13	MENARD NICOLE A.P.	\$56,215.73	PREISS JUDITH G.	\$35,699.72
LAUZON MELISSA E.	\$34,453.01	METCALF JEREMY R.	\$2,600.00	PRISCO ASHLEY W.	\$12,296.17
LEE JUSTIN	\$84,999.81	METCALF SARAH B.	\$23,708.38	PROCKISH DIANE R.	\$87,347.50
LEFEBVRE KATHRYN S.	\$2,167.00	METIVIER KATHRYN	\$213.33	PROVOST JAMES R.	\$6,086.00

MTSD Earnings Statement

Typically earnings are based on 26 pay periods; for the period 1/1/21-12/31/21 earnings were based on 27 pay periods and may include overtime, stipends, health insurance buyouts, and other extra duty payments.

QUAVELIN JENNIFER H.	\$29,216.00	SINCLAIR-CUMMINGS JENNIFER	\$81,206.61	TRUDO CHRISTINE M.	\$22,797.24
QUINN EMBER NOVA	\$15,476.07	SMET THEA R.	\$28,232.79	TURMEL CYNTHIA A.	\$25,328.81
QUINTIN TESS A.	\$30,225.30	SMITH JOSEPH W.	\$87,153.79	VALGOI MELISSA L.	\$46.88
RACINE BRANDON M.	\$867.00	SMITH MEGAN M.	\$106,101.98	VALYOU HEATHER J.	\$34,918.28
RANSOM LISA M.	\$66,026.25	SMITH TYLER J.	\$2,805.96	VANACORE MARISA R.	\$17,866.45
RANSOM PATRICIA L.	\$825.00	SOMERVILLE EMILY A.	\$18,697.13	VANGEMERT STACY L.	\$44,054.74
READ LESLIE	\$85,133.85	SPAULDING JAMES L.	\$41,453.45	VARLEY LYNN O.	\$64,003.46
RECTOR MATTHEW M.	\$96,769.51	SPEAR TAMMARA A.	\$73,143.73	VEGA ALLISON E.	\$76,646.24
REEN CARLIE A.	\$34,330.73	SPENCER SAMANTHA P.	\$1,775.00	VOELKEL HARRY	\$21,231.27
REHM ANNA G.	\$59,058.09	SPRINGER SEAN A.	\$31,716.25	VOGELPOHL KURT A.	\$100,162.49
REIDER CHRISTINA A.	\$72,919.68	ST. AMAND PATRICIA C.	\$44,853.73	WAGAR STEPHANIE L.	\$11,186.00
REINHARDT JANINA L.	\$10,457.86	ST. CYR JAIME V.	\$31,492.26	WAGAR TREVOR L.	\$78,108.92
RENNING CHARITY A.	\$50,013.30	STACY BENJAMIN R.	\$433.38	WAINSCOTT DEVYN P.	\$28,029.38
REX AMY L.	\$142,384.73	STARK SARA-JANE H.	\$24.99	WAITE ELLEN S.	\$29,115.18
REYNOLDS LINDSEY B.	\$74,005.18	STEBBINS RAYMOND C.	\$55,338.13	WALIGORY CRYSTAL A.	\$30,716.48
RHOADES ERIC	\$1,565.00	STEINHAUSER JANINE S.	\$57,577.00	WALKER MELINA M.	\$18,786.03
RICHMOND TIMOTHY W.	\$4,987.00	STEVES JULIE G.	\$78,020.11	WALKER-REICH MAYA E.	\$51,917.60
RITCHIE MELISSA S.	\$268.76	STINSON MARY J.	\$123,271.91	WALSH EMMA E.	\$32,089.90
ROBERTSON BETH	\$27,070.35	STRANO MATTHEW S.	\$27,970.12	WARDWELL DUNCAN E.	\$67,763.53
ROCK JONESSA S.	\$2,101.00	STROUSSE ROSE S.	\$71,522.58	WATSON NICOLA M.	\$19,587.24
RODRIGUEZ ANGELO	\$40,455.50	SUGAR LINDSAY E.	\$55,890.01	WEADOCK GRACE	\$36,968.09
ROOD MATTHEW D.	\$3,119.00	SWARTZ ALISA B.	\$4,423.04	WEAVER KODY B.	\$54,463.45
ROOT JACQUELYN B.	\$21,864.12	SWEENEY BRENDA J.	\$3,483.75	WEGNER CARLA J.	\$25,427.20
ROSACKER ANDREW H.	\$76,904.15	TABERY KISA MARIA T.	\$57,038.69	WELLS NORMA J.	\$1,263.75
ROWLEY MEGHANN P.	\$5,372.00	TAGGART ELLEN H.	\$67,151.46	WESSON JOCELYNE	\$1,179.39
SAHAGIAN SPENCER R.	\$35,890.08	TALL SUZANNE E.	\$743.77	WHITCOMB ROBERT L.	\$67,158.11
SALES HILARY D.	\$90.00	TALLEY JULIE R.	\$27,661.44	WHITE CHRISTAL L.	\$173.57
SALLEE JONATHAN T.	\$70,761.47	TANGUAY TARA J.	\$36,387.82	WILSON JENNIFER L.	\$1,900.00
SAUNDERS JENNIFER L.	\$57,239.57	TANNER DUSTIN K.	\$377.77	WIN HEATHER A.	\$27,681.72
SAVOY JOANN	\$33,534.48	TAYLOR CHRISTOPHER A.	\$39,655.30	WITT SAMUEL C.	\$844.00
SCHARF RICHARD E.	\$93,119.81	TAYLOR ISABEL M.	\$27,900.05	WOLFENBARGER JENNIFER J.	\$19,601.85
SCHMID HILLARY D.	\$83,076.08	TAYLOR LAURA	\$85,380.65	WOOD MONICA C.	\$42,260.90
SCHMOLL KRISTINA V.	\$33,334.40	TEDESCHI CASSIDY A.	\$16,726.89	WRIGHT KAYLA	\$13,016.15
SCHOEMBS KRISTINE A.	\$92,263.73	TELEEN STEPHANIE M.	\$65,181.85	WYNDORF PETER F.	\$75,092.97
SCHULTZ JENNA M.	\$60,671.45	TERRY AMANDA M.	\$17,471.31	YOUNG MELINDA L.	\$18,338.68
SEAUVER RACHEL K.	\$515.63	TERRY LONNIE L.	\$43,333.53	ZENO ERIN L.	\$36,573.45
SEHIC IRFAN	\$2,413.00	THIBAUT-COTE CATHERINE P	\$87,937.11		
SEVEY BENJAMIN J.	\$60,359.88	TINTI ERIN B.	\$29,621.16		
SHANKS SYLVIE M.	\$56,804.88	TOURANGEAU NICOLE	\$6,279.75		
SHERMAN ALBERT E.	\$34,188.11	TRACY LOGAN M.	\$71,162.14		
SHIELDS BLAIR M.	\$5,147.63	TRONO ANTONIA R.	\$55,357.29		
SIMAYS STACY L.	\$11,469.22	TRUDELL LINDA	\$36,144.64		

MILTON TOWN SCHOOL DISTRICT

*****WARNING*****

ANNUAL MEETING

The legal voters of the Milton Town School District are hereby notified and warned that there will be a Public Hearing at the Town of Milton Offices, Milton, Vermont and via Zoom on January 31, 2022 at 6:00 PM to discuss the following Australian Ballot items pursuant to Section 806 A/B of the Town of Milton Charter; that a Special Meeting of the Milton Town School District will be held on February 28, 2022 at 6:00 PM in the Milton High School library and via Zoom, said voting by Australian Ballot on March 1, 2022 at the Milton Town Municipal Complex, beginning at 7:00 a.m. and to close at 7:00 p.m.

Jan 31, 2022 Zoom Information

<https://us02web.zoom.us/j/82921526179?pwd=UnRCM3VjUEtieHcza2d6SXliUWlCQT09>

Meeting ID: 829 2152 6179

Passcode: 770030

February 28, 2022 Zoom Information

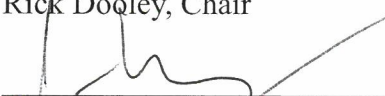
<https://us02web.zoom.us/j/83144109300?pwd=REYrbXFWM2loRktSR25kWGpCMkl3UT09>

Meeting ID: 831 4410 9300

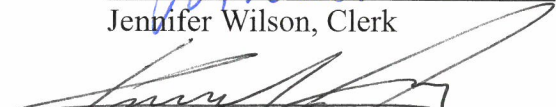
Passcode: 875802

Article 1: Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to expend thirty-two million, nine hundred twenty-seven thousand, one hundred ninety-six dollars (\$32,927,196), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$17,460.37 per equalized pupil. This projected spending per equalized pupil is 8.22% higher than the spending for the current year.


Rick Dooley, Chair


Jeremy Metcalf, Vice Chair


Jennifer Wilson, Clerk


Kumulia Long, Trustee


Michael Joseph, Trustee

Dated: January 20, 2022

My Fellow Milton Citizens: The Milton Town School District Board of Trustees and Leadership Team would like to thank you for your continued support. We have transitioned back to full-time in-person learning for the most part this year, but our school district faces new challenges as we are buffeted by the winds of the pandemic around us. Our dedicated leadership team, educators and support staff have continued to adapt their strategies to meet these new challenges. We have also begun implementation of our Lifting Student Learning plan to address the effects of the pandemic on student learning, engagement and social emotional health and wellbeing.

Health of the Facilities: With the return to in-person learning, the initial focus of facilities was to ensure that all required Covid-19 safe and healthy mitigation measures were in place. Upon receipt of a Corona Relief Fund grant through Efficiency VT, we were able to complete many indoor air quality improvements, including air conditioning for classrooms, mechanical ventilation controls, and rooftop air handling units all at Herrick Avenue along with new exhaust fans at the high school. Several safety related projects including the installation of new fire panels were also completed. With many normal school activities unable to take place, we had the opportunity to replace an assortment of outdated equipment including a Zero Turn Mower and Dump Truck. We were also able to purchase a Handicap Accessible Van using the General Fund instead of the Capital Reserve fund. In total, we expended approximately \$900,000: \$463,000 from the General Fund; \$410,000 in Corona Relief Grants; and only \$28,000 from the Capital Reserve Fund. Looking forward, the district has contracted with TruexCullins, to develop a 5 to 10 year facilities plan, which will ensure that future building renovation projects will continue to support the educational needs and goals of the district.

Health of our Fiscal Year 2022 Budget: As of June 30, 2021, the General Fund's total fund balance of \$4,519,827.00 consists of a nonspendable fund balance of \$33,238.00, a committed fund balance of \$912,937 (Capital Reserve), and an unassigned fund balance of \$3,573,652.00.

With the approval of the voters in 2021, we established an Education Reserve Fund, which as of July 1, 2021 is \$1,720,456.00. It allows us some flexibility to further address the impact of Covid-19 on learning and any legislative changes for funding special education. It may also be used to support new initiatives like the Milton Innovation Center. Also with the approval of voters in 2021, we were able to expand our Capital Reserve by \$1,000,000.00. As of January 2022, the Capital Reserve is \$1,461,933.88.

Fiscal Year 2023 Budget Details: The budget process this year was complicated by a 10% increase in our State-mandated health insurance premiums, the reduction in Milton's Common Level of Appraisal (CLA) to 86.96%, and the change in Special Education funding from a reimbursement model to a Census Block grant resulting in a revenue decrease of \$850,000. Despite these challenges, the MTSD has done its due diligence in controlling education costs. For FY 2023, despite reducing our non-payroll expenses by \$140,000, our total expenditures are predicted to increase by 3.66% or \$1,163,055.00 dollars over FY22, resulting in an increase in our Education Spending per Equalized Pupil of 8.22%. Despite this increase per equalized pupil, the anticipated education property tax rate increase is ZERO. There is no expected increase in the tax rate.

Looking Forward: Despite our challenges, MTSD has continued to work toward the goals of our Continuous Improvement Plan through our Whole Child Framework, including maximizing student achievement, effectively meeting the social-emotional health of students and improving school culture and climate. Through strong District coordination, each school is advancing the MTSD Vision of Learning. This includes strengthening inclusivity in the curriculum and through culturally and linguistically responsive instructional practices, increasing student voice and engagement initiatives, and providing more opportunities for personalized learning.

The challenges facing our school district are significant, but they are not insurmountable. Our learning community is vibrant, resilient, and hopeful, but it needs your continued support. Children and youth are the heart and the future of any community. We feel strongly that the work we are doing today, with your support, will result in a bright future for our town. As always, if you have any questions, please feel free to reach out to any MTSD Board Member.

Respectfully, Rick Dooley, Chair, MTSD Board of Trustees

Milton Town School District: 2020-2021 School Year: Hybrid Education in the Time of Covid-19

Programming

In the Fall of 2020, the MTSD reopened its doors to in person learning. With an abundance of Covid-19 health and safety practices in place and options for hybrid or virtual learning, staff and students returned to a new world of school. Everyone settled into new routines and quickly turned their focus to teaching and learning. Given the circumstances, we did our best to implement the MTSD curriculum, administer local and state required assessments, provide students access to our educational support system, and maintain a focus on the social, emotional and physical well-being of students and their families.

As we turned the corner into the winter of 2021, teachers and support staff kept their focus on students and teaching and learning, while district leadership began to prepare for 'Phase III'. With the support of expert teams and input from staff, students and families, we began the process of assessing the needs of students and drafting a multi-year plan to mitigate the impact of Covid-19 on student learning and social emotional health and well-being. This would include leveraging the Elementary and Secondary School Education Relief funds that would be awarded to districts.

Our Lifting and Leveraging Student Learning plan aligns with the MTSD Vision of Learning and our commitment to a whole child approach to education. Our mission to empower all students through equitable access and opportunity, to be resilient and passionate learners who are engaged locally and globally remains our focus as we continue to navigate the challenges of Covid-19. It was approved by the VT Agency of Education in May of 2021 and can be reviewed by going to our website (<https://www.mtsd-vt.org/>)

District Operations

In 2018, the General Assembly passed legislation requiring all school districts to use the same school financial management system selected by the state. As a result, the MTSD successfully transitioned the accounts payable and payroll operations from the Town of Milton to the MTSD in July of 2020. Throughout the 2020-2021 school year, the new business office not only converted to the State required uniform chart of accounts, it also identified and corrected accounting inefficiencies. This included the coding of positions, the monitoring of benefit deductions, and tightening procedures for both stipend disbursement and employee reimbursements. It also included cross training staff to carry out multiple roles.

In the Spring of 2021, the MTSD Board of Trustees added two new positions to district operations. A grants manager was added to not only maximize the use of ESSER and other grant funding opportunities, but to ensure that all grant requirements are met and all legal procedures followed. This position is funded through the indirect cost rates of our grants and not the general fund. The Director of Operations was added as a result of a Board Committee that reviewed the existing organizational structure of the MTSD District Office in relation to the scope of required roles and responsibilities. After reviewing existing structures, job descriptions, and discussing current challenges, the committee determined that the MTSD District Office is neither proportionately structured to meet the changing needs of public education nor is it equipped with the expert capacity to successfully fulfill the MTSD Vision of Learning while adequately maintaining all legal and fiduciary requirements. The committee's purpose statement and the new job description can be viewed in the May 13, 2021 MTSD School Board Packet located on the MTSD Website under School Board Agenda, Minutes and Packets. This position is cost neutral as it absorbed year over year unexpended dollars in facilities maintenance.

MTSD School Highlights of 2020-21

Milton Elementary School

- MES created and implemented an in-house Virtual Program for our families for the 20-21 school year. At its peak, 4 teachers served around 50 students in grades 1-4.
- Knowing how important community events are to our students and families, MES developed a Virtual Open House to allow all students and their families access to their child's classroom and information about the adults working in our building.
- By the end of November, in-person instruction was increased to 4 days a week for all students in grades PreK-4. (For the last 3 weeks of the school year, all elementary students were attending in-person 5 days a week.)
- On January 20th all staff attended a training hosted by Beyond Diversity. By doing so, MES was able to support our entire staff (and students of course) in continuing their growth and development in the areas of equity and anti-racism.
- Starting in March MES began administering the DESSA Screener (social/emotional learning and development). In addition to this, we began our journey with the SEE Curriculum in April. By starting our professional development and piloting lessons at the end of the 20-21 school year, our teachers will be better prepared to fully implement this assessment and curriculum next year to best meet the SEL needs of all students at MES.

Milton Middle School

- MMS, like all schools, adapted and adjusted throughout last year. We created and implemented an in-house Virtual Program, while also slowly increasing in-person learning for our 5-8 graders.
- On January 20th all staff attended a training hosted by Beyond Diversity. Training options were differentiated so that all staff engaged in a session that continued their growth and development in the areas of equity and anti-racism.
- MMS continued to develop and expand personalization experiences for our students. We implemented a student-led, school-wide DIY (Do It Yourself) personalized learning project and continued building our Flexible Learning Opportunities.
- MMS finalized the work as a design team in forming new team structures to embrace our new 5-8 middle school.
- MMS was able to maintain many traditions and activities with COVID modifications, including most athletics programs running and hosting an outdoor 8th-grade celebration.

Milton High School

- Work-based learning Coordinator, Christina Reider, began working with *Up for Learning* to expand our work-based learning program to include more opportunities for internships, classes offered here at MHS. An outcome for this work is to create an Innovation Center at Milton High School.
- All sports (except wrestling and indoor track), co-curricular activities, including the fall and spring drama productions (*Cabaret & The Great Gatsby*) were able to run with Covid modifications.
- Rowland fellows, Allie Vega and Maryann Carlson, led our work at MHS and helped us focus on anti-racism in the classroom while MTSD administrators and other State leaders participated in *LEADS - Leadership for Racial Equity*.
- Teacher Pete Wyndorf was awarded the first annual Innovative Leadership Award in honor of Ned Kirsch.
- Restorative Practices - Behavior Interventionist, Carol Cushing, and HHB Coordinator/ Restorative Practices Coordinator, Angela King, co-taught a graduate college course to 17 MTSD educators K-12.

District: Milton SU: Milton		T126 Chittenden County		Property dollar equivalent yield	<--See bottom note	Homestead tax rate per \$12,937 of spending per equalized pupil
				12,937		1.00
				15,484		Income dollar equivalent yield per 2.0% of household income
Expenditures		FY2020	FY2021	FY2022	FY2023	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 14 expenditures)	\$31,124,619	\$31,682,206	\$34,484,595	\$32,927,196	1.
2.	plus Sum of separately warned articles passed at town meeting	+	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending(Manchester & West Windsor only)	-	NA	NA	NA	3.
4.	Locally adopted or warned budget	\$31,124,619	\$31,682,206	\$34,484,595	\$32,927,196	4.
5.	plus Obligation to a Regional Technical Center School District if any	+	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	+	-	-	-	6.
7.	Total Budget	\$31,124,619	\$31,682,206	\$34,484,595	\$32,927,196	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$6,720,500	\$6,042,943	\$9,115,748	\$5,803,731	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenue(Manchester & West Windsor only)	-	NA	NA	NA	12.
13.	Offsetting revenues	\$6,720,500	\$6,042,943	\$9,115,748	\$5,803,731	13.
14.	Education Spending	\$24,404,119	\$25,639,263	\$25,368,847	\$27,123,465	14.
15.	Equalized Pupils	1,634.77	1,597.07	1,577.34	1,553.43	15.
Education Spending per Equalized Pupil		\$14,928.17	\$16,053.94	\$16,083.31	\$17,460.37	
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$177.60	\$230.93	\$215.26	\$215.26	17.
18.	minus Less share of SpEd costs in excess of \$60,000 for an individual (per eqpup)	\$44.09	\$25.30	\$2.70	\$2.70	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	minus Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	minus Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	\$72.63	\$67.96	\$67.96	24.
25.	minus Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-	-	-	-	25.
26.	Excess spending threshold	threshold = \$18,311 \$18,311.00	threshold = \$18,756 \$18,756.00	threshold = \$18,789 \$18,789.00	threshold = \$19,997 \$19,997.00	26.
27.	plus Excess Spending per Equalized Pupil over threshold (if any)	-	-	2 year suspension \$16,083	2 year suspension \$17,460.37	27.
28.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,928	\$16,054	\$16,083	\$17,460.37	28.
29.	District spending adjustment (minimum of 100%)	140.197% based on yield \$10,648	145.971% based on yield \$10,883	142.116% based on \$10,763	134.965% based on yield \$10,763	29.
Prorating the local tax rate						
30.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [(\$17,460.37 ÷ (\$12,937 / \$1.00))]	\$1.4020 based on \$1.00	\$1.4597 based on \$1.00	\$1.4212 based on \$1.00	\$1.3496 based on \$1.00	30.
31.	Percent of Milton equalized pupils not in a union school district	100.00%	100.00%	100.00%	100.00%	31.
32.	Portion of district eq homestead rate to be assessed by town (100.00% x \$1.35)	\$1.4020	\$1.4597	\$1.4212	\$1.3496	32.
33.	Common Level of Appraisal (CLA)	95.88%	95.22%	91.57%	86.96%	33.
34.	Portion of actual district homestead rate to be assessed by town (\$1.3496 / 86.96%)	\$1.4622 based on \$1.00	\$1.5330 based on \$1.00	\$1.5520 based on \$1.00	\$1.5520 based on \$1.00	34.
If the district belongs to a union school district, this is only a PARTIAL homestead tax rate. The tax rate shown represents the estimated portion of the final homestead tax rate due to spending for students who do not belong to a union school district. The same holds true for the income cap percentage.						
35.	Anticipated income cap percent (to be prorated by line 30) [(\$17,460.37 ÷ \$15,484) x 2.00%]	2.28% based on 2.00%	2.37% based on 2.00%	2.34% based on 2.00%	2.26% based on 2.00%	35.
36.	Portion of district income cap percent applied by State (100.00% x 2.26%)	2.28% based on 2.00%	2.37% based on 2.00%	2.34% based on 2.00%	2.26% based on 2.00%	36.
37.	#/N/A	-	-	-	-	37.
38.	#/N/A	-	-	-	-	38.

- Following current statute, the Tax Commissioner recommended a property yield of \$13,846 for every \$1.00 of homestead tax per \$100 of equalized property value, an income yield of \$16,705 for a base income percent of 2.0%, and a non-residential tax rate of \$1.385. **THESE FIGURES USE THE ESTIMATED \$90,000,000 SURPLUS FROM THE EDUCATION FUND. I DO NOT EXPECT THAT SURPLUS WILL BE USED TO INCREASE THE YIELDS.** I would suggest using the figures provided without the surplus: \$12,937 for the property yield, \$15,484 for the income yield, and \$1.482 for the non-homestead tax rate.

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

FY23 General Fund Revenues

Revenue Source	FY21 Budget	FY22 Budget	FY23 Budget	FY22 vs. FY23 \$ Change	FY22 vs. FY23 % Change
Local					
Fund Balance Offset (Prior Year Surplus)	1,000,000	-	-	-	-
High School Tuition	75,000	181,500	181,500	-	0.0%
Net Investment Earnings / (Loss)	39,000	40,000	40,754	754	1.9%
Extracurricular Gate Receipts	10,000	13,500	13,500	-	0.0%
Miscellaneous	9,885	8,000	6,675	(1,325)	-16.6%
Child Care Assistance	114,464			-	-
Act 176 - High School Completion				-	-
Total Local	1,248,349	243,000	242,429	(571)	-0.24%
State - Non-Special Education					
General State Aid	24,404,119	25,560,486	27,123,465	1,562,979	6.1%
Transportation Aid	291,653	282,538	460,463	177,925	63.0%
Vocational Transportation Reimb.	90,000	45,473	45,473	-	0.0%
Drivers Education Reimbursement		7,500	12,866	5,366	71.5%
Esser Indirect Cost Rate Drawdown			165,000	165,000	-
Total State - Non-Special Education	24,785,772	25,895,997	27,807,267	1,911,270	7.38%
State - Special Education					
Special Education Block Grant	596,171	619,870	-	(619,870)	-100.0%
Expenditure Reimbursement	3,613,309	4,447,279	4,215,358	(231,921)	-5.2%
Extraordinary Reimbursement	628,026	356,131	476,317	120,186	33.7%
State-Placed Students Reimbursement	125,493	75,000	50,000	(25,000)	-33.3%
EEE Block Grant	127,499	126,862	135,825	8,963	7.1%
Prior Year Reimbursements				-	-
Total State - Special Education	5,090,498	5,625,142	4,877,500	(747,642)	-13.3%
TOTAL GENERAL FUND REVENUES	31,124,619	31,764,139	32,927,196	1,163,057	3.66%

Budget Numbers & Charts

FY23 General Operating Expenses by Function

Function	FY21 Budget	FY22 Budget	FY23 Proposed	FY22 vs. FY23 \$ Change	FY22 vs. FY23 % Change
L1 Direct Instruction	9,787,794	10,109,329	10,688,835	579,506	5.73%
L2 Section 504 Services	383,429	162,858	208,742	45,884	28.17%
L3 Special Education Instruction	6,742,829	6,816,689	6,746,938	-69,751	-1.02%
L4 Vocational Education	646,688	637,526	641,227	3,701	0.58%
L5 Extracurricular	601,306	612,899	691,195	78,296	12.77%
L6 Guidance & Social Services	1,368,884	1,422,845	1,377,736	-45,109	-3.17%
L7 Health Services	297,845	298,811	327,216	28,405	9.51%
L8 Psychological Services	152,661	160,566	154,023	-6,543	-4.07%
L9 Speech & Audiology	753,944	779,134	904,190	125,056	16.05%
L10 Occupational Therapy	103,850	104,800	99,500	-5,300	-5.06%
L11 Physical Therapy	41,159	41,159	48,227	7,068	17.17%
L12 Other Support Services - Students	1,141,337	1,123,555	1,321,501	197,946	17.62%
L13 Improvement of Instruction	550,007	562,281	492,593	-69,688	-12.39%
L14 Library/Media Services	308,410	354,050	383,064	29,014	8.19%
L15 Instruction-Related Technology	360,507	379,286	398,090	18,804	4.96%
L16 Academic Student Assessment	122,654	123,773	129,011	5,238	4.23%
L17 Other Support Services - Staff			59,341	59,341	100%
L18 Board of School Trustees	137,450	137,466	110,609	-26,857	-19.54%
L19 Exec. Administration (Superintendent)	297,971	284,315	424,150	139,835	49.18%
L20 Principal's Office	1,357,458	1,337,030	1,309,909	-27,121	-2.03%
L21 Other School Administration	277,186	279,033	265,980	-13,053	-4.68%
L22 Fiscal Services	434,884	374,472	395,081	20,609	5.50%
L23 Personnel Services	377,127	314,368	301,331	-13,037	-4.15%
L24 Administrative Technology Services	491,993	535,429	538,440	3,011	0.56%
L25 Other Central Services	12,183	12,183	73,588	61,405	504.02%
L26 Operation of Buildings	1,484,283	1,411,931	1,389,983	-21,948	-1.55%
L27 Security	89,500	91,021	85,356	-5,665	-6.22%
L28 Operation & Maintenance of Plant	1,080,231	1,032,397	931,342	-101,055	-9.79%
L29 Transportation - To/From school	1,540,478	1,631,743	1,572,054	-59,689	-3.66%
L30 Transportation - Field Trips & Extracurr.	107,034	101,780	104,000	2,220	2.18%
L31 Support Services - Homeless Students	55,000	55,000	55,250	250	0.45%
L32 Capital Outlay				0	
L33 Debt Service	526,750	476,410	463,694	-12,716	-2.67%
L34 Transfer to Food Service	49,374	0	25,000	25,000	100.00%
L35 Negotiations (Temporary)			210,000	210,000	100.00%
TOTAL GENERAL FUND EXPENSES	31,682,206	31,764,139	32,927,196	1,163,057	3.66%

Proposed Budget

FY23 General Operating Expenses by Object

	FY22 Budget	FY23 Proposed Budget	FY22 vs. FY23 - \$ Change	FY22 vs. FY23 - % Change
PAYROLL COSTS				
L1 Salaries & Wages	16,345,949	17,125,202	779,253	4.77%
L2 Substitute Wages	283,096	180,168	-102,928	-36.36%
L3 Supplemental Earnings	828,298	752,248	-76,050	-9.18%
L4 Health Insurance Buyout	136,000	89,893	-46,107	-33.90%
L5 Health Insurance	2,692,483	3,092,584	400,101	14.86%
L6 HRA & HSA Expense	507,082	763,170	256,088	50.50%
L7 FICA	1,345,891	1,364,032	18,141	1.35%
L8 Life & LTD Insurance	32,757	32,190	-567	-1.73%
L9 Retirement	189,147	234,406	45,259	23.93%
L10 VSTRS Healthcare Assessment	105,860	154,921	49,061	46.35%
L11 Workers Compensation	205,611	220,292	14,681	7.14%
L12 Unemployment Compensation	45,226	9,155	-36,071	-79.76%
L13 Dental Insurance	129,735	133,296	3,561	2.74%
L14 Flex/HRA Admin Fees	32,346	19,070	-13,276	-41.04%
L15 Tuition Reimbursement	206,250	217,250	11,000	5.33%
Total Payroll Costs	23,085,731	24,387,877	1,302,146	5.64%
NON-PAYROLL COSTS				
L16 Education & Training Services	204,587	70,830	-133,757	-65.38%
L17 Other Professional & Technical Servi	394,553	476,250	81,697	20.71%
L18 Repairs & Maintenance	595,249	562,751	-32,498	-5.46%
L19 Rentals	45,290	49,700	4,410	9.74%
L20 Construction Svc (Capital Outlay)	0	0	0	0%
L21 Other Purchased Property Services	122,250	66,698	-55,552	-45.44%
L22 Transportation	1,766,323	1,729,730	-36,593	-2.07%
L23 Property & Casualty Insurance	110,000	114,561	4,561	4.15%
L24 Communications	32,982	145,533	112,551	341.25%
L25 Printing & Advertising	13,486	13,355	-131	-0.97%
L26 Tuition	1,627,322	1,692,980	65,658	4.03%
L27 Tech. Center Payments	637,526	641,227	3,701	0.58%
L28 Interagency Purchased Services	815,410	675,355	-140,055	-17.18%
L29 Mileage & Travel	30,716	20,633	-10,083	-32.83%
L30 General Supplies	443,899	446,734	2,835	0.64%
L31 Energy Costs	380,100	393,880	13,780	3.63%
L32 Books & Periodicals	163,551	141,278	-22,273	-13.62%
L33 Non-Capital Equipment & Furniture	115,940	136,567	20,627	17.79%
L34 Software & Licenses	253,107	256,130	3,023	1.19%
L35 Tech Supplies & Non-Capital Equip.	251,385	252,023	638	0.25%
L36 Capital Equipment & Vehicles	-	10,000	10,000	100%
L37 Dues & Fees	138,324	124,409	-13,915	-10.06%
L38 Debt - Redemption of Principal	376,409	381,505	5,096	1.35%
L39 Debt - Interest	160,001	112,190	-47,811	-29.88%
L40 Transfer to Food Service Fund	0	25,000	(25,000)	100%
Total Non-Payroll Costs	8,678,410	8,539,319	-139,091	-1.60%
TOTAL GENERAL FUND EXPENSES	\$ 31,764,141	\$ 32,927,196	\$ 1,163,055	3.66%

Note Internet Service moved from L16 to L24.

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-01 MES - Early Ed				
1001-101-01-11 Early Ed - PreK				
1001-101-01-11-01101 PreK Instruction				
1001-101-01-11-01101-5111 Teachers Salaries	124,841.00	127,298.05	127,327.00	207,972.00
1001-101-01-11-01101-5121 Paraeducator Wages	56,926.00	0.00	53,015.00	16,870.04
1001-101-01-11-01101-5131 Substitutes Wages	0.00	2,068.75	0.00	5,004.80
1001-101-01-11-01101-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5196 Health Ins Buyout	3,000.00	1,500.00	3,000.00	0.00
1001-101-01-11-01101-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5211 Health Insurance	33,535.00	15,473.23	36,657.00	53,569.00
1001-101-01-11-01101-5218 HSA	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5219 HRA	7,650.00	4,922.05	6,375.00	9,810.00
1001-101-01-11-01101-5220 FICA	14,134.00	9,405.48	14,026.00	17,583.28
1001-101-01-11-01101-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-101-01-11-01101-5234 VMERS	3,297.00	0.00	2,663.00	1,148.43
1001-101-01-11-01101-5261 Unemployment Comp	500.00	0.00	750.00	119.52
1001-101-01-11-01101-5271 Workers Comp	2,575.00	0.00	2,600.00	2,883.20
1001-101-01-11-01101-5281 Dental Insurance	3,200.00	692.41	2,200.00	1,888.08
1001-101-01-11-01101-5292 Life Insurance	2,030.00	235.60	322.00	410.80
1001-101-01-11-01101-5296 Flex/HRA Admin Fees	540.00	169.50	540.00	200.00
1001-101-01-11-01101-5331 EE Training - CPR	1,130.00	0.00	1,130.00	1,000.00
1001-101-01-11-01101-5332 Conferences	700.00	0.00	700.00	700.00
1001-101-01-11-01101-5341 Nutritional Svc	5,000.00	0.00	0.00	0.00
1001-101-01-11-01101-5534 Telephone	1,500.00	0.00	0.00	0.00
1001-101-01-11-01101-5551 Printing	3,870.00	0.00	1,500.00	0.00
1001-101-01-11-01101-5562 Act 166 Provider Subsidy	320,754.00	156,008.88	194,480.00	194,480.00
1001-101-01-11-01101-5581 Mileage & Travel	1,500.00	0.00	500.00	0.00
1001-101-01-11-01101-5611 General Supplies	9,800.00	240.59	6,300.00	6,300.00
1001-101-01-11-01101-5641 Books and Periodicals	1,500.00	0.00	1,500.00	1,500.00
1001-101-01-11-01101-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5811 Dues & Fees - Staff	0.00	0.00	0.00	0.00
1001-101-01-11-01101-5812 Dues & Fees - Staff	0.00	75.00	0.00	0.00
	599,432.00	319,418.54	456,925.00	522,841.15
1001-101-01-11-02570-5252 Mini-grants	0.00	0.00	0.00	0.00
1001-101-01-11-02570-5291 Tuition Reimb Vendor	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
1001-101-01-11-0271 PreK Transportation				
1001-101-01-11-02715-5519 Field Trip Transportatio	14,122.00	0.00	2,000.00	2,000.00
1001-101-01-24 Early Ed - ECSE/EEE				
1001-101-01-24-01101-5332 Conferences	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-01-24-01201 EEE Instruction				
1001-101-01-24-01201-5111 Teachers Salaries	432,054.00	392,076.30	481,336.00	350,717.00
1001-101-01-24-01201-5121 Paraeducator Wages	207,682.00	194,885.99	241,457.00	189,980.04
1001-101-01-24-01201-5131 Substitutes Wages	8,500.00	37.50	8,755.00	0.00
1001-101-01-24-01201-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-01-24-01201-5192 Stipends	10,000.00	207.72	10,000.00	9,290.23
1001-101-01-24-01201-5193 Extra Duties	0.00	99.75	0.00	0.00
1001-101-01-24-01201-5194 Overtime Wages	0.00	1,542.70	0.00	0.00
1001-101-01-24-01201-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-01-24-01201-5196 Health Ins Buyout	7,000.00	6,625.02	8,500.00	3,000.00
1001-101-01-24-01201-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-01-24-01201-5211 Health Insurance	121,268.00	105,973.83	138,051.00	121,484.00
1001-101-01-24-01201-5218 HSA	0.00	0.00	0.00	0.00
1001-101-01-24-01201-5219 HRA	28,030.00	17,439.90	23,925.00	30,930.00
1001-101-01-24-01201-5220 FICA	50,890.00	43,365.85	57,379.00	42,074.03
1001-101-01-24-01201-5232 VSTRS--OPEB	4,350.00	2,658.00	2,680.00	1,402.00
1001-101-01-24-01201-5234 VMERS	10,523.00	8,599.71	10,765.00	9,973.95
1001-101-01-24-01201-5261 Unemployment Comp	1,600.00	0.00	2,550.00	285.99
1001-101-01-24-01201-5271 Workers Comp	7,726.00	0.00	8,320.00	6,899.04
1001-101-01-24-01201-5281 Dental Insurance	10,400.00	4,777.40	6,820.00	4,656.24
1001-101-01-24-01201-5292 Life Insurance	6,090.00	288.80	1,058.00	748.10
1001-101-01-24-01201-5296 Flex/HRA Admin Fees	1,512.00	517.00	1,620.00	1,620.00
1001-101-01-24-01201-5321 Prof Educational Svc	6,830.00	28,550.26	6,830.00	6,830.00
1001-101-01-24-01201-5331 EE Training - CPR	400.00	0.00	400.00	1,000.00
1001-101-01-24-01201-5332 Conferenes	1,000.00	0.00	1,000.00	1,000.00
1001-101-01-24-01201-5534 Telephone	480.00	437.18	0.00	100.00
1001-101-01-24-01201-5581 Mileage & Travel	618.00	149.52	618.00	500.00
1001-101-01-24-01201-5592 Inclusion Services	0.00	3,496.35	0.00	0.00
1001-101-01-24-01201-5611 General Supplies	3,000.00	5,605.68	3,000.00	3,000.00
1001-101-01-24-01201-5615 Equipment < \$5K	2,000.00	5,310.00	2,000.00	2,000.00
1001-101-01-24-01201-5651 Supplies-Tech Related	0.00	288.82	0.00	0.00
1001-101-01-24-01201-5652 Software & Licenses	3,550.00	0.00	3,550.00	3,550.00
	925,503.00	822,933.28	1,020,614.00	791,040.62
1001-101-01-24-02140 EEE Psychological Svc				
1001-101-01-24-02140-5341 Other Prof Svc	7,000.00	9,250.00	7,000.00	7,000.00
1001-101-01-24-02140-5611 General Supplies	300.00	0.00	300.00	0.00
	7,300.00	9,250.00	7,300.00	7,000.00
1001-101-01-24-02151 EEE SLP Services				
1001-101-01-24-02151-5111 Teachers Salaries	116,939.00	119,240.96	122,492.00	173,648.00
1001-101-01-24-02151-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-01-24-02151-5192 Stipends	2,000.00	0.00	2,000.00	1,858.05
1001-101-01-24-02151-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-01-24-02151-5196 Health Ins Buyout	1,000.00	1,000.02	1,000.00	1,000.00
1001-101-01-24-02151-5211 Health Insurance	19,322.00	21,334.55	21,176.00	29,830.50
1001-101-01-24-02151-5218 HSA	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-01-24-02151-5219 HRA	3,780.00	3,226.25	3,150.00	6,817.50
1001-101-01-24-02151-5220 FICA	9,176.00	8,456.27	9,600.00	13,426.21
1001-101-01-24-02151-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-101-01-24-02151-5261 Unemployment Comp	200.00	0.00	300.00	91.26
1001-101-01-24-02151-5271 Workers Comp	1,030.00	0.00	1,040.00	2,201.55
1001-101-01-24-02151-5281 Dental Insurance	0.00	73.34	880.00	1,260.00
1001-101-01-24-02151-5292 Life Insurance	1,160.00	661.20	184.00	228.00
1001-101-01-24-02151-5296 Flex/HRA Admin Fees	216.00	135.85	216.00	216.00
1001-101-01-24-02151-5332 Conferences	0.00	0.00	0.00	0.00
1001-101-01-24-02151-5581 Mileage & Travel	550.00	43.06	0.00	0.00
1001-101-01-24-02151-5611 General Supplies	5,500.00	1,166.92	2,500.00	2,500.00
1001-101-01-24-02151-5641 Books and Periodicals	250.00	0.00	250.00	250.00
	162,573.00	156,667.42	166,128.00	234,729.07
1001-101-01-24-02160 EEE OT Services				
1001-101-01-24-02160-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-01-24-02160-5220 FICA	0.00	0.00	0.00	0.00
1001-101-01-24-02160-5341 Other Prof Svc	8,000.00	6,461.68	8,000.00	38,800.00
	8,000.00	6,461.68	8,000.00	38,800.00
1001-101-01-24-02170 EEE Phys Therapy Svc				
1001-101-01-24-02170-5191 Other Salaries	4,950.00	0.00	4,950.00	0.00
1001-101-01-24-02170-5220 FICA	379.00	0.00	379.00	0.00
1001-101-01-24-02170-5341 Other Prof Services	0.00	3,712.14	0.00	12,000.00
	5,329.00	3,712.14	5,329.00	12,000.00
1001-101-01-24-02180 EEE Vision Services				
1001-101-01-24-02180-5341 Other Prof Svc	0.00	9,440.00	0.00	5,000.00
1001-101-01-24-02490 EEE Administration				
1001-101-01-24-02490-5111 Teachers Salaries	45,750.00	82,299.07	46,665.00	43,673.00
1001-101-01-24-02490-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-01-24-02490-5211 Health Insurance	6,551.00	11,856.46	3,823.00	7,552.50
1001-101-01-24-02490-5218 HSA	0.00	0.00	0.00	0.00
1001-101-01-24-02490-5219 HRA	1,890.00	3,464.30	788.00	997.50
1001-101-01-24-02490-5220 FICA	3,500.00	6,055.42	3,570.00	3,340.98
1001-101-01-24-02490-5261 Unemployment Comp	50.00	0.00	75.00	22.71
1001-101-01-24-02490-5271 Workers Comp	258.00	0.00	260.00	547.83
1001-101-01-24-02490-5281 Dental Insurance	400.00	330.03	220.00	252.00
1001-101-01-24-02490-5292 Life Insurance	1,160.00	106.40	184.00	45.60
1001-101-01-24-02490-5294 LTD Insurance	0.00	20.96	0.00	0.00
1001-101-01-24-02490-5296 Flex/HRA Admin Fees	54.00	54.45	54.00	54.00
	59,613.00	104,187.09	55,639.00	56,486.12
1001-101-01-24-02570 Early Ed Personnel Svc				
1001-101-01-24-02570-5251 Tuition Reimb - EE	0.00	2,077.00	0.00	1,650.00
1001-101-01-24-02570-5291 Tuition Reimb Vendor	0.00	2,175.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
	0.00	4,252.00	0.00	1,650.00
1001-101-01-24-0271 EEE Transportation				
1001-101-01-24-02711-5519 Mtn Transit - EEE Midday	82,040.00	51,373.16	86,142.00	80,000.00
1001-101-11 MES - Grades K-4				
1001-101-11-11 K-4 Regular Education				
1001-101-11-11-011 K-4 Instruction				
1001-101-11-11-01101 K-4 General Instruction				
1001-101-11-11-01101-5111 Teachers Salaries	2,196,794.00	2,171,418.02	2,290,631.00	2,388,053.50
1001-101-11-11-01101-5121 Paraeducator Wages	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5131 Substitutes Wages	100,000.00	24,113.15	103,000.00	65,062.50
1001-101-11-11-01101-5132 Long-Term Sub Wages	0.00	23,713.88	0.00	0.00
1001-101-11-11-01101-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5192 Stipends	0.00	687.00	0.00	0.00
1001-101-11-11-01101-5193 Extra Duties	13,661.00	4,394.23	13,661.00	5,004.80
1001-101-11-11-01101-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5196 Health Ins Buyout	10,000.00	7,625.15	8,000.00	4,000.00
1001-101-11-11-01101-5199 COVID Duties	0.00	5,000.01	0.00	0.00
1001-101-11-11-01101-5211 Health Insurance	288,154.00	345,223.12	339,280.00	417,969.00
1001-101-11-11-01101-5218 HSA	0.00	6,300.00	2,100.00	6,300.00
1001-101-11-11-01101-5219 HRA	70,140.00	55,275.19	61,425.00	84,135.00
1001-101-11-11-01101-5220 FICA	177,513.00	153,475.54	184,770.00	188,046.24
1001-101-11-11-01101-5232 VSTRS--OPEB	17,400.00	17,277.00	16,080.00	30,844.00
1001-101-11-11-01101-5234 VMERS	0.00	497.11	0.00	3,678.53
1001-101-11-11-01101-5251 Tuition Reimb - EE	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5261 Unemployment Comp	3,300.00	0.00	5,100.00	1,278.22
1001-101-11-11-01101-5271 Workers Comp	16,995.00	0.00	17,680.00	30,834.67
1001-101-11-11-01101-5281 Dental Insurance	21,600.00	12,655.69	14,960.00	15,800.52
1001-101-11-11-01101-5292 Life Insurance	19,140.00	2,677.00	3,128.00	3,283.20
1001-101-11-11-01101-5294 LTD Insurance	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5296 Flex/HRA Admin Fees	3,564.00	1,749.63	3,672.00	2,000.00
1001-101-11-11-01101-5321 Prof Educational Svc	0.00	0.00	5,000.00	0.00
1001-101-11-11-01101-5431 Non-Technology R&M	2,000.00	0.00	0.00	0.00
1001-101-11-11-01101-5535 Internt Subscrip-Resrch	0.00	1,301.10	0.00	0.00
1001-101-11-11-01101-5611 General Supplies	32,000.00	18,574.31	32,000.00	19,200.00
1001-101-11-11-01101-5612 Copier Paper	8,000.00	2,192.00	0.00	0.00
1001-101-11-11-01101-5613 Supplies - Foundations	5,000.00	0.00	0.00	0.00
1001-101-11-11-01101-5614 Supplies - Words Their W	2,000.00	0.00	0.00	0.00
1001-101-11-11-01101-5616 Supplies - Foundations	5,000.00	0.00	0.00	26,000.00
1001-101-11-11-01101-5619 COVID Supplies	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5641 Books and Periodicals	22,000.00	1,763.74	40,000.00	10,000.00
1001-101-11-11-01101-5651 Software Subscriptions	0.00	0.00	0.00	0.00
1001-101-11-11-01101-5812 Dues & Fees - Students	2,000.00	0.00	2,000.00	100.00
	3,016,261.00	2,855,912.87	3,142,487.00	3,301,590.18

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-01105-5611 Math Supplies	2,500.00	405.78	0.00	0.00
1001-101-11-11-01108-5611 Science Supplies	2,000.00	124.00	0.00	0.00
1001-101-11-11-01113-5431 Music - Non-Tech R&M	500.00	0.00	0.00	400.00
1001-101-11-11-01113-5611 Music Supplies	0.00	388.17	0.00	1,000.00
	5,000.00	917.95	0.00	1,400.00
1001-101-11-11-01154 K-4 504 Instruction				
1001-101-11-11-01154-5121 Paraeducator Wages	32,397.00	49,616.03	50,323.00	17,352.40
1001-101-11-11-01154-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-01154-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-01154-5193 504 Tutoring	3,500.00	0.00	3,500.00	1,000.96
1001-101-11-11-01154-5194 Overtime Wages	0.00	547.84	0.00	0.00
1001-101-11-11-01154-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-01154-5196 Health Ins Buyout	3,000.00	3,000.00	1,995.00	1,500.00
1001-101-11-11-01154-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-01154-5211 Health Insurance	0.00	4,221.56	0.00	0.00
1001-101-11-11-01154-5218 HSA	0.00	2,200.00	0.00	2,200.00
1001-101-11-11-01154-5219 HRA	0.00	0.00	0.00	3,825.00
1001-101-11-11-01154-5220 FICA	2,975.00	4,020.32	4,270.00	1,404.03
1001-101-11-11-01154-5234 VMERS	1,948.00	2,325.00	2,486.00	963.55
1001-101-11-11-01154-5261 Unemployment Comp	200.00	0.00	300.00	9.54
1001-101-11-11-01154-5271 Workers Comp	1,030.00	0.00	692.00	230.22
1001-101-11-11-01154-5281 Dental Insurance	800.00	1,237.43	585.20	440.04
1001-101-11-11-01154-5292 Life Insurance	580.00	110.20	92.00	46.00
1001-101-11-11-01154-5296 Flex/HRA Admin Fees	216.00	43.53	216.00	50.00
1001-101-11-11-01154-5341 Other Prof Svc	0.00	0.00	0.00	0.00
1001-101-11-11-01154-5592 Inclusion Services	46,229.00	72,092.45	52,063.00	0.00
	92,875.00	139,414.36	116,522.20	29,021.74
1001-101-11-11-02120 K-4 Guidance				
1001-101-11-11-02120-5111 Teachers Salaries	254,278.00	251,669.49	252,354.00	267,017.92
1001-101-11-11-02120-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5171 Tech/Prof Staff Sal	70,657.00	65,497.20	75,123.00	0.00
1001-101-11-11-02120-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5192 Stipends	3,881.00	0.00	3,881.00	4,235.00
1001-101-11-11-02120-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5196 Health Ins Buyout	1,000.00	1,416.67	0.00	1,000.00
1001-101-11-11-02120-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5211 Health Insurance	44,059.00	50,224.32	69,357.00	45,315.00
1001-101-11-11-02120-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02120-5219 HRA	11,340.00	16,034.91	14,175.00	7,980.00
1001-101-11-11-02120-5220 FICA	25,232.00	22,781.51	25,349.00	20,750.85
1001-101-11-11-02120-5232 VSTRS--OPEB	2,900.00	3,987.00	5,360.00	4,206.00
1001-101-11-11-02120-5234 VMERS	3,887.00	237.79	3,569.00	222.34
1001-101-11-11-02120-5261 Unemployment Comp	500.00	0.00	750.00	141.05

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02120-5271 Workers Comp	2,575.00	0.00	2,600.00	3,402.60
1001-101-11-11-02120-5281 Dental Insurance	3,200.00	1,615.16	2,200.00	2,016.00
1001-101-11-11-02120-5292 Life Insurance	2,900.00	410.40	460.00	364.80
1001-101-11-11-02120-5296 Flex/HRA Admin Fees	540.00	228.80	540.00	230.00
1001-101-11-11-02120-5321 Prof Educational Svc	1,000.00	0.00	0.00	0.00
1001-101-11-11-02120-5611 General Supplies	5,000.00	4,391.92	1,200.00	1,200.00
1001-101-11-11-02120-5641 Books and Periodicals	2,000.00	0.00	0.00	0.00
1001-101-11-11-02120-5811 Dues & Fees - Staff	0.00	375.00	0.00	375.00
	434,949.00	418,870.17	456,918.00	358,456.56
1001-101-11-11-02131 K-4 Nurses				
1001-101-11-11-02131-5111 Teachers Salaries	62,420.00	63,649.03	63,663.00	116,862.00
1001-101-11-11-02131-5131 Substitutes Wages	5,000.00	0.00	5,150.00	0.00
1001-101-11-11-02131-5171 Tech/Prof Staff Sal	34,618.00	11,662.50	30,029.00	0.00
1001-101-11-11-02131-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02131-5192 Stipends	0.00	603.81	0.00	0.00
1001-101-11-11-02131-5193 Extra Duties	0.00	30.00	0.00	0.00
1001-101-11-11-02131-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02131-5196 Health Ins Buyout	1,500.00	375.00	1,500.00	1,000.00
1001-101-11-11-02131-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02131-5211 Health Insurance	10,785.00	10,784.16	11,820.00	15,105.00
1001-101-11-11-02131-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02131-5219 HRA	3,780.00	1,050.76	3,150.00	3,990.00
1001-101-11-11-02131-5220 FICA	7,921.00	5,480.45	7,676.00	8,939.94
1001-101-11-11-02131-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-101-11-11-02131-5234 VMERS	1,987.00	541.69	1,498.00	0.00
1001-101-11-11-02131-5261 Unemployment Comp	200.00	0.00	300.00	60.77
1001-101-11-11-02131-5271 Workers Comp	1,030.00	0.00	1,040.00	1,465.92
1001-101-11-11-02131-5281 Dental Insurance	800.00	550.05	880.00	1,008.00
1001-101-11-11-02131-5292 Life Insurance	870.00	91.20	138.00	182.40
1001-101-11-11-02131-5296 Flex/HRA Admin Fees	216.00	95.15	216.00	96.00
1001-101-11-11-02131-5341 Other Prof Svc	450.00	0.00	900.00	200.00
1001-101-11-11-02131-5581 Mileage & Travel	90.00	0.00	150.00	0.00
1001-101-11-11-02131-5611 General Supplies	3,500.00	2,283.04	7,000.00	5,000.00
1001-101-11-11-02131-5615 Equipment < \$5K	525.00	0.00	1,050.00	0.00
1001-101-11-11-02131-5619 COVID Supplies	0.00	0.00	0.00	0.00
1001-101-11-11-02131-5641 Books and Periodicals	200.00	224.95	400.00	200.00
1001-101-11-11-02131-5651 Supplies-Tech Related	200.00	0.00	400.00	0.00
1001-101-11-11-02131-5652 Software & Licenses	750.00	0.00	400.00	0.00
1001-101-11-11-02131-5811 Dues & Fees - Staff	0.00	0.00	300.00	300.00
	136,842.00	97,421.79	137,660.00	155,812.03
1001-101-11-11-02140 K-4 Psychological Svc				
1001-101-11-11-02140-5341 Other Prof Svc	1,200.00	0.00	1,200.00	1,200.00
1001-101-11-11-02151 K-4 SLP Services				
1001-101-11-11-02151-5341 Other Prof Svc	600.00	725.00	600.00	600.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02160 K-4 OT Services				
1001-101-11-11-02160-5341 Other Prof Svc	1,600.00	2,635.04	1,600.00	3,000.00
1001-101-11-11-02170 K-4 Phys Therapy Svc				
1001-101-11-11-02170-5191 Other Salaries/Wages	1,485.00	0.00	1,485.00	0.00
1001-101-11-11-02170-5220 FICA	114.00	0.00	114.00	0.00
1001-101-11-11-02170-5341 Other Prof Svc	0.00	517.50	0.00	0.00
	1,599.00	517.50	1,599.00	0.00
1001-101-11-11-02180-5341 Other Prof Svc	0.00	0.00	0.00	0.00
1001-101-11-11-02190 K-4 Student Support Svc				
1001-101-11-11-02190-5111 Teachers Salaries	59,785.00	60,961.96	62,590.00	66,413.00
1001-101-11-11-02190-5121 Paraeducator Wages	32,155.00	63,969.52	62,777.00	102,737.59
1001-101-11-11-02190-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5181 Non-Clerical Genrl Sal	110,988.00	37,650.81	78,323.00	51,215.52
1001-101-11-11-02190-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5194 Overtime Wages	0.00	980.76	0.00	0.00
1001-101-11-11-02190-5195 Summer Pay/Wages	0.00	567.27	0.00	0.00
1001-101-11-11-02190-5196 Health Ins Buyout	1,500.00	2,625.00	4,500.00	1,500.00
1001-101-11-11-02190-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5211 Health Insurance	50,450.00	10,171.31	35,893.00	46,507.00
1001-101-11-11-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02190-5219 HRA	12,690.00	2,772.24	6,450.00	13,635.00
1001-101-11-11-02190-5220 FICA	15,640.00	11,604.42	15,927.00	16,858.01
1001-101-11-11-02190-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-101-11-11-02190-5234 VMERS	4,422.00	4,035.97	3,761.00	8,082.54
1001-101-11-11-02190-5261 Unemployment Comp	700.00	0.00	1,050.00	114.59
1001-101-11-11-02190-5271 Workers Comp	5,917.00	0.00	5,949.00	2,764.27
1001-101-11-11-02190-5281 Dental Insurance	3,200.00	779.55	2,574.00	2,264.16
1001-101-11-11-02190-5292 Life Insurance	1,740.00	190.00	322.00	342.82
1001-101-11-11-02190-5296 Flex/HRA Admin Fees	756.00	149.60	756.00	150.00
	299,943.00	196,458.41	280,872.00	313,986.50
1001-101-11-11-02212 K-4 Instruct/Curric Devel				
1001-101-11-11-02212-5192 CTL Stipends	20,000.00	0.00	20,000.00	16,335.00
1001-101-11-11-02212-5220 FICA	1,530.00	0.00	1,530.00	1,249.63
	21,530.00	0.00	21,530.00	17,584.63
1001-101-11-11-02219 K-4 Instructnl Improvemnt				
1001-101-11-11-02219-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5171 Tech/Prof Staff Sal	82,500.00	74,264.72	85,460.00	87,219.14

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02219-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5192 Mentor Stipends	25,000.00	35,309.50	25,000.00	21,450.00
1001-101-11-11-02219-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5211 Health Insurance	19,322.00	13,396.99	11,820.00	15,105.00
1001-101-11-11-02219-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02219-5219 HRA	3,780.00	433.18	3,150.00	1,995.00
1001-101-11-11-02219-5220 FICA	8,225.00	8,090.59	8,450.00	8,313.19
1001-101-11-11-02219-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	0.00
1001-101-11-11-02219-5234 VMERS	0.00	0.00	0.00	4,579.01
1001-101-11-11-02219-5261 Unemployment Comp	100.00	0.00	150.00	56.51
1001-101-11-11-02219-5271 Workers Comp	515.00	0.00	520.00	1,363.15
1001-101-11-11-02219-5281 Dental Insurance	800.00	352.48	440.00	504.00
1001-101-11-11-02219-5292 Life Insurance	2,320.00	334.40	368.00	365.00
1001-101-11-11-02219-5294 LTD Insurance	248.00	0.00	256.00	0.00
1001-101-11-11-02219-5296 Flex/HRA Admin Fees	108.00	54.45	108.00	55.00
	144,368.00	133,565.31	137,062.00	141,005.00
1001-101-11-11-02220 K-4 Library				
1001-101-11-11-02220-5111 Teachers Salaries	59,259.00	60,425.03	62,053.00	65,888.00
1001-101-11-11-02220-5131 Substitutes Wages	250.00	60.00	257.50	0.00
1001-101-11-11-02220-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5161 Clerical Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5196 Health Ins Buyout	1,000.00	2,500.02	1,000.00	0.00
1001-101-11-11-02220-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5211 Health Insurance	0.00	0.00	0.00	15,105.00
1001-101-11-11-02220-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5219 HRA	0.00	0.00	0.00	1,995.00
1001-101-11-11-02220-5220 FICA	4,629.00	4,779.33	4,843.00	5,040.43
1001-101-11-11-02220-5232 VSTRS--OPEB	1,450.00	0.00	0.00	1,402.00
1001-101-11-11-02220-5234 VMERS	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5261 Unemployment Comp	100.00	0.00	150.00	34.26
1001-101-11-11-02220-5271 Workers Comp	515.00	0.00	520.00	826.50
1001-101-11-11-02220-5281 Dental Insurance	800.00	549.23	440.00	504.00
1001-101-11-11-02220-5292 Life Insurance	580.00	83.60	92.00	91.20
1001-101-11-11-02220-5296 Flex/HRA Admin Fees	108.00	0.00	108.00	0.00
1001-101-11-11-02220-5321 Prof Educational Svc	1,000.00	27.94	2,000.00	2,000.00
1001-101-11-11-02220-5332 Conferences	250.00	0.00	0.00	300.00
1001-101-11-11-02220-5431 Non-Technology R&M	450.00	0.00	0.00	0.00
1001-101-11-11-02220-5535 Internt Subscrip-Resrch	0.00	0.00	0.00	0.00
1001-101-11-11-02220-5581 Mileage & Travel	75.00	0.00	300.00	0.00
1001-101-11-11-02220-5611 General Supplies	1,000.00	(6,062.35)	1,000.00	2,000.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02220-5615 Equipment <\$5K	0.00	94.98	0.00	0.00
1001-101-11-11-02220-5641 Books and Periodicals	7,197.00	9,403.04	8,000.00	8,000.00
1001-101-11-11-02220-5651 Supplies-Tech Related	0.00	0.00	1,760.00	2,000.00
1001-101-11-11-02220-5652 Software & Licenses	1,600.00	460.00	3,000.00	1,100.00
1001-101-11-11-02220-5811 Dues & Fees - Staff	148.00	35.00	296.00	300.00
	80,411.00	72,355.82	85,819.50	106,586.39

1001-101-11-11-02230 K-4 Instructnal Technology

1001-101-11-11-02230-5652 Software & Licenses	0.00	0.00	0.00	0.00
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1001-101-11-11-02410 K-4 Principal's Office

1001-101-11-11-02410-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5141 Administrator Salaries	333,250.00	290,689.74	336,427.00	289,760.00
1001-101-11-11-02410-5161 Clerical Salaries	93,226.00	79,569.12	91,434.00	97,551.46
1001-101-11-11-02410-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5194 Overtime Wages	0.00	3,616.75	0.00	1,000.00
1001-101-11-11-02410-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5196 Health Ins Buyout	7,000.00	4,875.08	4,000.00	4,000.00
1001-101-11-11-02410-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5211 Health Insurance	45,315.00	35,878.70	47,193.00	45,426.00
1001-101-11-11-02410-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02410-5219 HRA	11,650.00	900.97	8,738.00	15,465.00
1001-101-11-11-02410-5220 FICA	33,162.00	24,840.72	33,037.00	29,629.33
1001-101-11-11-02410-5232 VSTRS--OPEB	0.00	1,329.00	1,340.00	7,010.00
1001-101-11-11-02410-5234 VMERS	5,459.00	4,029.03	4,487.00	5,121.45
1001-101-11-11-02410-5261 Unemployment Comp	650.00	0.00	975.00	201.40
1001-101-11-11-02410-5271 Workers Comp	3,348.00	0.00	3,380.00	4,858.43
1001-101-11-11-02410-5281 Dental Insurance	2,800.00	1,081.18	2,420.00	2,832.12
1001-101-11-11-02410-5292 Life Insurance	8,990.00	1,202.74	1,426.00	1,187.00
1001-101-11-11-02410-5294 LTD Insurance	863.00	63.71	870.00	1,213.20
1001-101-11-11-02410-5296 Flex/HRA Admin Fees	702.00	153.25	702.00	155.00
1001-101-11-11-02410-5321 Prof Educational Svc	12,000.00	0.00	5,000.00	2,000.00
1001-101-11-11-02410-5331 EE Train & Devel Svc	10,000.00	13,987.50	0.00	0.00
1001-101-11-11-02410-5442 Rentals-Equip/Vehicles	0.00	1,849.68	0.00	0.00
1001-101-11-11-02410-5533 Postage	5,000.00	1,500.00	5,000.00	0.00
1001-101-11-11-02410-5536 Paper Shredding	0.00	140.00	0.00	0.00
1001-101-11-11-02410-5581 Mileage & Travel	3,000.00	67.17	0.00	0.00
1001-101-11-11-02410-5611 General Supplies	7,500.00	2,874.20	2,500.00	7,500.00
1001-101-11-11-02410-5615 Equipment < \$5K	4,000.00	2,229.24	0.00	3,000.00
1001-101-11-11-02410-5641 Books and Periodicals	2,000.00	107.50	0.00	1,000.00
1001-101-11-11-02410-5652 Software & Licenses	500.00	0.00	0.00	200.00
1001-101-11-11-02410-5811 Dues & Fees - Staff	5,000.00	2,530.15	3,000.00	4,000.00
	595,415.00	473,515.43	551,929.00	523,110.39

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02570 K-4 Personnel Services				
1001-101-11-11-02570-5251 Tuition Reimb - EE	95,902.00	35,451.31	70,300.00	52,300.00
1001-101-11-11-02570-5252 Mini-grants	7,500.00	534.06	7,500.00	7,500.00
1001-101-11-11-02570-5291 Tuition Reimb Vendor	0.00	24,618.16	0.00	0.00
	103,402.00	60,603.53	77,800.00	59,800.00
1001-101-11-11-02590 K-4 Non-Instructnl Suppo				
1001-101-11-11-02590-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5181 Non-Clerical Genrl Sal	0.00	5,109.56	0.00	0.00
1001-101-11-11-02590-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5219 HRA	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5220 FICA	0.00	354.78	0.00	0.00
1001-101-11-11-02590-5234 VMERS	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5281 Dental Insurance	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5292 Life Insurance	0.00	0.00	0.00	0.00
1001-101-11-11-02590-5296 Flex/HRA Admin Fees	0.00	0.00	0.00	0.00
	0.00	5,464.34	0.00	0.00
1001-101-11-11-02610-5425 Trash & Recycling	0.00	0.00	0.00	0.00
1001-101-11-11-02610-5621 Natural Gas	0.00	2,385.00	0.00	0.00
1001-101-11-11-02670-5341 Other Prof Svc	0.00	2,051.33	0.00	0.00
1001-101-11-11-02680-5431 Non-Technology R&M	0.00	5,883.28	0.00	0.00
1001-101-11-11-02680-5611 General Supplies	0.00	5,256.58	0.00	0.00
1001-101-11-11-02680-5613 Furniture < \$5K	0.00	2,813.65	0.00	0.00
	0.00	18,389.84	0.00	0.00
1001-101-11-11-0271 K-4 Transportation				
1001-101-11-11-02711-5519 Mtn Transit - HTS Busses	478,967.00	738,612.49	527,915.00	296,305.08
1001-101-11-11-02712-5511 Trans Svc-Pub VT LEA	0.00	0.00	0.00	0.00
1001-103-31-11-02713-5181 Non-Clerical General Sal	0.00	0.00	0.00	4,611.04
1001-101-11-11-02790-5220 FICA	0.00	0.00	0.00	352.74
1001-101-11-11-02790-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-101-11-11-02715-5519 Field Trip Transportatio	2,000.00	0.00	2,000.00	2,000.00
	480,967.00	738,612.49	529,915.00	303,268.86
1001-101-11-11-02790 K-4 Transport Supp Svc				
1001-101-11-11-02790-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5181 Non-Clerical Genrl Sal	0.00	11,001.61	0.00	31,714.93

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-11-02790-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5194 Overtime Wages	0.00	281.01	0.00	0.00
1001-101-11-11-02790-5195 Summer Pay/Wages	2,500.00	3,018.12	4,500.00	2,500.00
1001-101-11-11-02790-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5199 COVID Duties	0.00	572.78	0.00	0.00
1001-101-11-11-02790-5211 Health Insurance	0.00	13,435.54	0.00	15,689.00
1001-101-11-11-02790-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-11-02790-5219 HRA	0.00	4,748.99	0.00	3,825.00
1001-101-11-11-02790-5220 FICA	191.00	4,107.60	344.00	2,617.45
1001-101-11-11-02790-5234 VMERS	0.00	654.44	0.00	1,796.28
1001-101-11-11-02790-5261 Unemployment Comp	0.00	0.00	0.00	20.19
1001-101-11-11-02790-5271 Workers Comp	0.00	0.00	0.00	487.03
1001-101-11-11-02790-5281 Dental Insurance	0.00	305.09	0.00	504.00
1001-101-11-11-02790-5292 Life Insurance	0.00	15.20	0.00	46.00
1001-101-11-11-02790-5296 Flex/HRA Admin Fees	0.00	95.15	0.00	96.00
1001-101-11-11-02790-5611 Transport Office Supplie	0.00	130.62	0.00	0.00
	2,691.00	38,366.15	4,844.00	59,295.88

1001-101-11-21 K-4 Spec Ed Eligible

1001-101-11-21-01201 K-4 Spec Ed Instruction

1001-101-11-21-01201-5111 Teachers Salaries	568,760.00	542,799.12	587,204.00	671,252.00
1001-101-11-21-01201-5121 Paraeducator Wages	661,011.00	406,037.43	622,880.00	578,174.51
1001-101-11-21-01201-5131 Substitutes Wages	25,970.00	2,666.68	26,749.10	0.00
1001-101-11-21-01201-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5192 Stipends	68,425.00	1,437.64	68,425.00	63,568.38
1001-101-11-21-01201-5193 Extra Duties	0.00	494.01	0.00	0.00
1001-101-11-21-01201-5194 Overtime Wages	0.00	639.58	0.00	0.00
1001-101-11-21-01201-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5196 Health Ins Buyout	23,000.00	13,979.36	25,000.00	15,000.00
1001-101-11-21-01201-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5211 Health Insurance	214,057.00	132,852.63	154,994.00	196,187.00
1001-101-11-21-01201-5218 HSA	0.00	4,300.00	6,500.00	4,300.00
1001-101-11-21-01201-5219 HRA	58,780.00	26,423.39	30,525.00	70,335.00
1001-101-11-21-01201-5220 FICA	103,057.00	72,548.71	101,765.00	100,444.11
1001-101-11-21-01201-5232 VSTRS--OPEB	10,150.00	7,974.00	8,040.00	11,216.00
1001-101-11-21-01201-5234 VMERS	35,729.00	17,259.58	28,964.00	30,354.16
1001-101-11-21-01201-5261 Unemployment Comp	3,600.00	0.00	5,100.00	682.76
1001-101-11-21-01201-5271 Workers Comp	21,125.00	0.00	17,680.00	16,470.21
1001-101-11-21-01201-5281 Dental Insurance	21,600.00	10,954.19	14,960.00	12,960.72
1001-101-11-21-01201-5292 Life Insurance	13,050.00	1,323.00	2,024.00	1,923.20
1001-101-11-21-01201-5296 Flex/HRA Admin Fees	3,888.00	937.91	3,672.00	1,000.00
1001-101-11-21-01201-5321 Prof Educational Svc	0.00	600.00	0.00	0.00
1001-101-11-21-01201-5331 EE Training & Devel Svc	2,250.00	0.00	2,250.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-21-01201-5341 Other Prof Svc	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5562 Tuition - Indep Schl	231,085.00	118,475.81	39,409.00	45,000.00
1001-101-11-21-01201-5581 Mileage & Travel	750.00	0.00	750.00	0.00
1001-101-11-21-01201-5592 Inclusion Services	176,916.00	129,236.74	223,244.00	264,000.00
1001-101-11-21-01201-5611 General Supplies	4,850.00	6,817.84	4,850.00	4,850.00
1001-101-11-21-01201-5615 Equipment < \$5K	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5641 Books and Periodicals	2,000.00	0.00	2,000.00	0.00
1001-101-11-21-01201-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-101-11-21-01201-5652 Software & Licenses	750.00	0.00	750.00	0.00
1001-101-11-21-01201-5655 Tech Equipment < \$5K	7,500.00	0.00	7,500.00	0.00
	2,258,303.00	1,497,757.62	1,985,235.10	2,087,718.05
1001-101-11-21-02120 K-4 Spec Ed Guidance				
1001-101-11-21-02120-5592 Howard Ctr Social Worker	101,811.00	91,787.73	103,136.00	96,000.00
1001-101-11-21-02140 K-4 Spec Ed Psych Svc				
1001-101-11-21-02140-5171 Tech/Prof Staff Sal	80,617.00	82,833.92	84,491.00	86,230.19
1001-101-11-21-02140-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02140-5211 Health Insurance	13,101.00	13,100.06	14,358.00	15,105.00
1001-101-11-21-02140-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-21-02140-5219 HRA	3,780.00	4,543.29	3,150.00	1,995.00
1001-101-11-21-02140-5220 FICA	6,168.00	5,868.11	6,464.00	6,596.61
1001-101-11-21-02140-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	0.00
1001-101-11-21-02140-5261 Unemployment Comp	100.00	0.00	150.00	44.84
1001-101-11-21-02140-5271 Workers Comp	515.00	0.00	520.00	1,081.67
1001-101-11-21-02140-5281 Dental Insurance	800.00	504.00	440.00	504.00
1001-101-11-21-02140-5292 Life Insurance	580.00	83.60	92.00	91.20
1001-101-11-21-02140-5294 LTD Insurance	242.00	0.00	253.00	0.00
1001-101-11-21-02140-5296 Flex/HRA Admin Fees	108.00	95.15	108.00	96.00
1001-101-11-21-02140-5341 Other Prof Svc	14,000.00	6,552.50	14,000.00	14,000.00
1001-101-11-21-02140-5611 General Supplies	1,075.00	244.28	1,075.00	1,075.00
	122,536.00	115,153.91	126,441.00	126,819.51
1001-101-11-21-02151 K-4 Spec Ed SLP Services				
1001-101-11-21-02151-5111 Teachers Salaries	193,054.00	223,768.38	201,732.00	234,725.00
1001-101-11-21-02151-5131 Substitutes Wages	2,580.00	1,113.75	2,657.40	0.00
1001-101-11-21-02151-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5192 Stipends	4,500.00	(1,113.75)	4,500.00	4,180.60
1001-101-11-21-02151-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5211 Health Insurance	45,524.00	53,817.54	56,710.00	67,213.50
1001-101-11-21-02151-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5219 HRA	11,340.00	13,262.79	9,450.00	10,642.50
1001-101-11-21-02151-5220 FICA	15,309.00	16,210.97	15,980.00	18,276.28

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-21-02151-5232 VSTRS--OPEB	2,900.00	3,987.00	2,680.00	3,505.00
1001-101-11-21-02151-5261 Unemployment Comp	300.00	0.00	450.00	124.23
1001-101-11-21-02151-5271 Workers Comp	1,545.00	0.00	1,560.00	2,996.83
1001-101-11-21-02151-5281 Dental Insurance	2,400.00	1,690.60	1,320.00	1,764.00
1001-101-11-21-02151-5292 Life Insurance	1,740.00	296.40	276.00	319.20
1001-101-11-21-02151-5296 Flex/HRA Admin Fees	324.00	233.75	324.00	324.00
1001-101-11-21-02151-5331 EE Train & Devel Svc	1,000.00	0.00	0.00	0.00
1001-101-11-21-02151-5341 Other Prof Svc	4,000.00	550.00	4,000.00	4,000.00
1001-101-11-21-02151-5581 Mileage & Travel	100.00	0.00	100.00	100.00
1001-101-11-21-02151-5611 General Supplies	3,225.00	905.25	3,225.00	3,225.00
1001-101-11-21-02151-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
1001-101-11-21-02151-5652 Software & Licenses	0.00	89.00	0.00	0.00
	289,841.00	314,811.68	304,964.40	351,396.14
1001-101-11-21-02160 K-4 Spec Ed OT Services				
1001-101-11-21-02160-5341 Other Prof Svc	68,500.00	50,878.86	68,500.00	25,000.00
1001-101-11-21-02160-5611 General Supplies	2,150.00	0.00	2,150.00	1,000.00
1001-101-11-21-02160-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	70,650.00	50,878.86	70,650.00	26,000.00
1001-101-11-21-02170 K-4 Spec Ed Phys Therapy				
1001-101-11-21-02170-5191 Other Salaries/Wages	20,000.00	0.00	20,000.00	0.00
1001-101-11-21-02170-5220 FICA	1,530.00	0.00	1,530.00	0.00
1001-101-11-21-02170-5341 Other Prof Services	0.00	4,225.25	0.00	10,000.00
1001-101-11-21-02170-5611 General Supplies	925.00	0.00	925.00	0.00
1001-101-11-21-02170-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
1001-101-11-21-02170-5652 Software & Licenses	0.00	0.00	0.00	0.00
	22,455.00	4,225.25	22,455.00	10,000.00
1001-101-11-21-02180-5341 Other Prof Svc	0.00	389.65	0.00	5,000.00
1001-101-11-21-02190 K-4 Spec Ed Stdnt Support				
1001-101-11-21-02190-5121 Paraeducator Wages	169,318.00	99,176.67	128,080.23	63,581.22
1001-101-11-21-02190-5131 Substitutes Wages	0.00	187.50	0.00	0.00
1001-101-11-21-02190-5181 Non-Clerical Genrl Sal	0.00	0.00	17,372.00	0.00
1001-101-11-21-02190-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5194 Overtime Wages	0.00	261.26	0.00	0.00
1001-101-11-21-02190-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5196 Health Ins Buyout	3,000.00	562.50	5,505.00	0.00
1001-101-11-21-02190-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5211 Health Insurance	34,876.00	4,212.41	15,672.00	30,421.00
1001-101-11-21-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-21-02190-5219 HRA	9,900.00	4,198.66	3,300.00	5,820.00
1001-101-11-21-02190-5220 FICA	13,183.00	7,501.13	11,548.00	4,863.96
1001-101-11-21-02190-5234 VMERS	9,481.00	4,755.45	7,175.00	3,338.01

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-21-02190-5261 Unemployment Comp	600.00	0.00	900.00	33.06
1001-101-11-21-02190-5271 Workers Comp	3,090.00	0.00	5,533.00	797.56
1001-101-11-21-02190-5281 Dental Insurance	4,000.00	322.31	2,494.80	944.01
1001-101-11-21-02190-5292 Life Insurance	1,740.00	121.60	276.00	92.00
1001-101-11-21-02190-5296 Flex/HRA Admin Fees	648.00	54.45	648.00	1,296.00
1001-101-11-21-02190-5812 Dues & Fees - Students	1,000.00	55.00	1,000.00	1,000.00
	250,836.00	121,408.94	199,504.03	112,186.82
1001-101-11-21-02490-5131 Substitutes Wages				
1001-101-11-21-02490-5141 Administrator Salaries	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5192 Stipends	0.00	5,000.00	0.00	0.00
1001-101-11-21-02490-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5218 HSA	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5219 HRA	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5220 FICA	0.00	382.50	0.00	0.00
1001-101-11-21-02490-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5281 Dental Insurance	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5292 Life Insurance	0.00	0.00	0.00	91.20
1001-101-11-21-02490-5294 LTD Insurance	0.00	0.00	0.00	0.00
1001-101-11-21-02490-5296 Flex/HRA Admin Fees	0.00	0.00	0.00	0.00
	0.00	5,382.50	0.00	91.20
1001-101-11-21-02570 K-4 Spec Ed Personnel Svc				
1001-101-11-21-02570-5251 Tuition Reimb - EE	0.00	11,871.66	0.00	0.00
1001-101-11-21-02570-5291 Tuition Reimb Vendor	0.00	4,302.00	0.00	7,000.00
	0.00	16,173.66	0.00	7,000.00
1001-101-11-21-02711 K-4 Spec Ed Transportatio				
1001-101-11-21-02711-5512 Trans Svc-Indep. Schl	18,784.00	21,934.85	0.00	0.00
1001-101-11-21-02711-5518 Mtn Transit - HTS Busses	229,493.00	32,321.80	240,967.65	240,000.00
1001-101-11-21-02711-5519 Transport Svc- Other	13,083.00	10,660.00	3,642.00	3,642.00
	261,360.00	64,916.65	244,609.65	243,642.00
1001-101-11-21-02790-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5181 Non-Clerical Genrl Sal	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5192 Stipends	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5218 HSA	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-11-21-02790-5219 HRA	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5220 FICA	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5234 VMERS	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5281 Dental Insurance	0.00	0.00	0.00	0.00
1001-101-11-21-02790-5292 Life Insurance	0.00	15.20	0.00	0.00
1001-101-11-21-02790-5296 Flex/HRA Admin Fees	0.00	29.70	0.00	30.00
	0.00	44.90	0.00	30.00
1001-101-11-22 K-4 Spec Ed Ineligible				
1001-101-11-22-01201-5111 Teachers Salaries	0.00	17,247.11	0.00	0.00
1001-101-11-22-01201-5121 Paraeducator Wages	0.00	46,212.92	0.00	0.00
1001-101-11-22-01201-5194 Overtime Wages	0.00	24.63	0.00	0.00
1001-101-11-22-01201-5196 Health Ins Buyout	0.00	520.68	0.00	0.00
1001-101-11-22-01201-5211 Health Insurance	0.00	2,478.89	0.00	0.00
1001-101-11-22-01201-5220 FICA	0.00	4,563.73	0.00	0.00
1001-101-11-22-01201-5234 VMERS	0.00	2,008.67	0.00	0.00
1001-101-11-22-01201-5281 Dental Insurance	0.00	34.61	0.00	0.00
1001-101-11-22-01201-5611 General Supplies	0.00	0.00	0.00	0.00
1001-101-11-22-02151-5111 Teachers Salaries	0.00	10,221.67	0.00	0.00
1001-101-11-22-02151-5211 Health Insurance	0.00	524.65	0.00	0.00
1001-101-11-22-02151-5220 FICA	0.00	666.72	0.00	0.00
1001-101-11-22-02151-5281 Dental Insurance	0.00	35.06	0.00	0.00
1001-101-11-22-02790-5518 COVID Transportation	0.00	0.00	0.00	0.00
	0.00	84,539.34	0.00	0.00
1001-101-25-11-026 Facilities - Herrick				
1001-101-25-11-02610 Operatn of Bldgs Herrick				
1001-101-25-11-02610-5131 Substitutes Wages	17,500.00	21,354.42	18,025.00	1,750.00
1001-101-25-11-02610-5181 Non-Clerical Genrl Sal	258,226.00	270,456.84	302,832.00	205,330.39
1001-101-25-11-02610-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-25-11-02610-5194 Overtime Wages	5,000.00	14,810.39	5,000.00	15,000.00
1001-101-25-11-02610-5195 Summer Pay/Wages	10,350.00	0.00	10,350.00	10,000.00
1001-101-25-11-02610-5196 Health Ins Buyout	8,000.00	7,000.00	9,500.00	3,000.00
1001-101-25-11-02610-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-25-11-02610-5211 Health Insurance	54,468.00	51,358.71	52,095.00	54,153.00
1001-101-25-11-02610-5218 HSA	0.00	0.00	0.00	0.00
1001-101-25-11-02610-5219 HRA	13,860.00	9,017.37	9,900.00	11,640.00
1001-101-25-11-02610-5220 FICA	22,881.00	22,980.84	26,447.00	16,606.65
1001-101-25-11-02610-5234 VMERS	13,895.00	12,947.66	14,159.00	11,396.72
1001-101-25-11-02610-5261 Unemployment Comp	800.00	0.00	1,350.00	112.88
1001-101-25-11-02610-5271 Workers Comp	23,250.00	0.00	26,393.00	2,723.06
1001-101-25-11-02610-5281 Dental Insurance	4,000.00	2,313.38	3,520.00	2,392.08
1001-101-25-11-02610-5291 Other EE Benefits	0.00	0.00	0.00	0.00
1001-101-25-11-02610-5292 Life Insurance	2,030.00	281.20	368.00	253.00
1001-101-25-11-02610-5296 Flex/HRA Admin Fees	864.00	278.20	972.00	280.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-25-11-02610-5341 Other Prof Svc	350.00	255.00	350.00	0.00
1001-101-25-11-02610-5411 Water & Sewer	19,000.00	13,077.24	19,000.00	19,000.00
1001-101-25-11-02610-5425 Trash, Recycling & Compo	25,500.00	27,017.10	25,500.00	25,500.00
1001-101-25-11-02610-5431 Non-Tech Repairs & Maint	14,000.00	4,171.65	14,000.00	14,000.00
1001-101-25-11-02610-5532 Internet	0.00	69.95	0.00	0.00
1001-101-25-11-02610-5581 Mileage & Travel	500.00	0.00	500.00	0.00
1001-101-25-11-02610-5611 General Supplies	52,150.00	90,282.97	52,150.00	52,150.00
1001-101-25-11-02610-5619 COVID Supplies	0.00	512.30	0.00	0.00
1001-101-25-11-02610-5621 Natural Gas	80,000.00	52,341.62	65,000.00	75,000.00
1001-101-25-11-02610-5622 Electricity	136,000.00	209,948.82	136,000.00	136,000.00
1001-101-25-11-02610-5623 Propane	0.00	2,973.88	0.00	0.00
1001-101-25-11-02610-5626 Gasoline & Diesel	3,500.00	0.00	3,500.00	2,000.00
1001-101-25-11-02610-5627 Wood Chips	0.00	0.00	0.00	0.00
1001-101-25-11-02610-5739 Other Equipment	0.00	0.00	0.00	0.00
	766,124.00	813,449.54	796,911.00	658,287.78
1001-101-25-11-02650-5611 General Supplies	0.00	0.00	0.00	0.00
1001-101-25-11-02670 Safety - Herrick				
1001-101-25-11-02670-5341 Other Prof Svc	0.00	10,314.30	0.00	0.00
1001-101-25-11-02670-5431 Non-Tech Repair & Maint	0.00	3,362.21	0.00	10,000.00
1001-101-25-11-02670-5451 Construction Svc	0.00	81,594.87	0.00	0.00
	0.00	95,271.38	0.00	10,000.00
1001-101-25-11-02680 Plant Maintenance Herrick				
1001-101-25-11-02680-5131 Substitutes Wages	11,500.00	12,898.75	11,845.00	0.00
1001-101-25-11-02680-5171 Tech/Prof Staff Sal	59,197.00	102,797.38	62,099.00	107,426.32
1001-101-25-11-02680-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5194 Overtime Wages	5,000.00	3,182.84	5,000.00	3,000.00
1001-101-25-11-02680-5195 Summer Pay/Wages	7,500.00	0.00	7,500.00	6,000.24
1001-101-25-11-02680-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5211 Health Insurance	13,592.00	20,621.55	14,717.00	31,378.00
1001-101-25-11-02680-5218 HSA	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5219 HRA	3,960.00	2,967.39	3,300.00	7,650.00
1001-101-25-11-02680-5220 FICA	6,366.00	8,938.31	6,613.00	8,677.13
1001-101-25-11-02680-5234 VMERS	3,256.00	4,773.71	2,950.00	5,954.89
1001-101-25-11-02680-5261 Unemployment Comp	100.00	0.00	150.00	58.98
1001-101-25-11-02680-5271 Workers Comp	3,100.00	0.00	3,105.00	1,422.82
1001-101-25-11-02680-5281 Dental Insurance	800.00	674.96	440.00	1,008.00
1001-101-25-11-02680-5292 Life Insurance	290.00	64.60	46.00	92.00
1001-101-25-11-02680-5294 LTD Insurance	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5296 Flex/HRA Admin Fees	108.00	155.70	108.00	160.00
1001-101-25-11-02680-5333 DO NOT USE Postage	0.00	8.30	0.00	0.00
1001-101-25-11-02680-5341 Other Prof Svc	0.00	30,871.76	0.00	0.00
1001-101-25-11-02680-5431 Non-Tech Repairs & Maint	263,250.00	59,995.87	263,250.00	213,250.00
1001-101-25-11-02680-5442 Rentals-Equip/Vehicles	3,500.00	1,381.99	3,500.00	3,500.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-101-25-11-02680-5490 Other Purch Prop Svc	20,000.00	50.00	20,000.00	0.00
1001-101-25-11-02680-5533 Postage	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5534 Telephone	4,000.00	4,047.44	4,000.00	4,000.00
1001-101-25-11-02680-5572 Uniforms	0.00	310.00	0.00	0.00
1001-101-25-11-02680-5581 Mileage & Travel	2,000.00	0.00	2,000.00	0.00
1001-101-25-11-02680-5611 General Supplies	5,000.00	30,250.70	5,000.00	7,500.00
1001-101-25-11-02680-5615 Equipment < \$5K	0.00	11,286.06	0.00	7,500.00
1001-101-25-11-02680-5619 COVID Supplies	0.00	84.92	0.00	0.00
1001-101-25-11-02680-5711 Land/Land Improvements	0.00	0.00	0.00	0.00
1001-101-25-11-02680-5739 Other Equipment	10,000.00	22,876.25	0.00	0.00
1001-101-25-11-02680-5811 Dues & Fees - Staff	1,000.00	930.00	500.00	0.00
	423,519.00	319,168.48	416,123.00	408,578.38
1001-101-25-11-04700 Bldng Improvements Herric				
1001-101-25-11-04700-5451 Construction Svc	0.00	72,813.85	0.00	0.00
1001-101-25-11-04700-5611 General Supplies	0.00	0.00	0.00	0.00
1001-101-25-11-04700-5891 Contra: Donations Playgr	0.00	0.00	0.00	0.00
	0.00	72,813.85	0.00	0.00
1001-102-21 MMS - Grades 5-8				
1001-102-21-11 5-8 Regular Education				
1001-102-21-11-011 5-8 Instruction				
1001-102-21-11-01101 5-8 General Instruction				
1001-102-21-11-01101-5111 Teachers Salaries	2,007,230.00	2,038,972.48	2,074,900.00	2,158,612.00
1001-102-21-11-01101-5131 Substitutes Wages	32,000.00	8,590.73	32,960.00	60,057.69
1001-102-21-11-01101-5132 Long-Term Sub Wages	0.00	17,650.00	0.00	0.00
1001-102-21-11-01101-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-01101-5192 Stipends	0.00	6,517.50	0.00	0.00
1001-102-21-11-01101-5193 Extra Duties	8,135.00	1,028.07	8,135.00	2,001.92
1001-102-21-11-01101-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-01101-5196 Health Ins Buyout	6,000.00	5,583.43	3,000.00	2,000.00
1001-102-21-11-01101-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-01101-5211 Health Insurance	303,821.00	354,549.09	384,700.00	426,993.00
1001-102-21-11-01101-5218 HSA	0.00	4,200.00	4,200.00	4,200.00
1001-102-21-11-01101-5219 HRA	73,710.00	51,477.54	66,150.00	83,137.50
1001-102-21-11-01101-5220 FICA	157,083.00	151,551.53	162,103.00	169,881.38
1001-102-21-11-01101-5232 VSTRS--OPEB	26,100.00	25,384.95	25,460.00	32,947.00
1001-102-21-11-01101-5261 Unemployment Comp	3,200.00	0.00	4,800.00	1,154.75
1001-102-21-11-01101-5271 Workers Comp	16,480.00	0.00	16,640.00	27,856.10
1001-102-21-11-01101-5281 Dental Insurance	21,600.00	11,603.71	14,080.00	15,388.62
1001-102-21-11-01101-5292 Life Insurance	18,560.00	2,378.80	2,944.00	3,055.20
1001-102-21-11-01101-5296 Flex/HRA Admin Fees	3,456.00	2,070.36	3,456.00	2,200.00
1001-102-21-11-01101-5321 Prof Educational Svc	2,000.00	0.00	1,500.00	1,500.00
1001-102-21-11-01101-5581 Mileage & Travel	0.00	0.00	0.00	0.00
1001-102-21-11-01101-5611 General Supplies	18,000.00	15,333.96	18,000.00	18,000.00
1001-102-21-11-01101-5612 Copier Paper	2,000.00	1,630.00	2,000.00	2,000.00
1001-102-21-11-01101-5613 Furniture < \$5K	5,000.00	3,103.58	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-01101-5641 Books and Periodicals	0.00	32.00	0.00	0.00
1001-102-21-11-01101-5652 Software & Licenses	0.00	350.00	0.00	0.00
1001-102-21-11-01101-5812 Student Fees - Field Tri	2,300.00	851.56	4,280.00	4,280.00
	2,706,675.00	2,702,859.29	2,829,308.00	3,015,265.16
1001-102-21-11-01103 5-8 Art				
1001-102-21-11-01103-5611 General Supplies	5,000.00	3,672.54	2,254.29	3,028.00
1001-102-21-11-01103-5615 Equipment < \$5K	2,000.00	973.98	0.00	0.00
	7,000.00	4,646.52	2,254.29	3,028.00
1001-102-21-11-01104 5-8 Physical Education				
1001-102-21-11-01104-5611 General Supplies	1,045.00	1,350.06	800.00	800.00
1001-102-21-11-01104-5615 Equipment < \$5K	2,935.00	2,891.49	3,729.00	3,250.00
1001-102-21-11-01104-5651 Supplies-Tech Related	300.00	0.00	0.00	0.00
	4,280.00	4,241.55	4,529.00	4,050.00
1001-102-21-11-01105 5-8 Math				
1001-102-21-11-01105-5611 General Supplies	12,485.00	2,342.51	6,473.00	14,342.00
1001-102-21-11-01105-5615 Equipment < \$5K	925.00	263.12	983.00	2,400.00
1001-102-21-11-01105-5641 Books and Periodicals	0.00	11.34	0.00	8,000.00
1001-102-21-11-01105-5652 Software & Licenses	800.00	1,458.34	800.00	0.00
1001-102-21-11-01105-5812 Dues & Fees - Students	1,200.00	0.00	1,200.00	1,350.00
	15,410.00	4,075.31	9,456.00	26,092.00
1001-102-21-11-01106 5-8 STEAM				
1001-102-21-11-01106-5611 General Supplies	3,400.00	1,908.09	3,772.04	1,616.00
1001-102-21-11-01106-5615 Equipment < \$5K	0.00	0.00	6,827.77	2,900.00
1001-102-21-11-01106-5651 Supplies-Tech Related	1,200.00	2,407.94	490.00	6,430.00
	4,600.00	4,316.03	11,089.81	10,946.00
1001-102-21-11-01107 5-8 FCS/Health				
1001-102-21-11-01108 5-8 Science				
1001-102-21-11-01108-5611 General Supplies	10,000.00	1,771.44	3,000.00	8,800.00
1001-102-21-11-01108-5615 Equipment < \$5K	4,000.00	0.00	400.00	3,700.00
1001-102-21-11-01108-5641 Books and Periodicals	0.00	0.00	3,600.00	3,600.00
1001-102-21-11-01108-5651 Supplies-Tech Related	0.00	9,174.00	5,040.00	2,500.00
1001-102-21-11-01108-5811 Dues & Fees - Staff	0.00	0.00	0.00	0.00
1001-102-21-11-01108-5812 Dues & Fees - Students	300.00	0.00	300.00	525.00
	14,300.00	10,945.44	12,340.00	19,125.00
1001-102-21-11-01110 5-8 Humanities SS				
1001-102-21-11-01110-5331 EE Train & Devel Svc	600.00	0.00	0.00	0.00
1001-102-21-11-01110-5611 General Supplies	1,600.00	1,468.17	600.00	2,550.00
1001-102-21-11-01110-5641 Books and Periodicals	3,145.00	398.47	0.00	350.00
1001-102-21-11-01110-5651 Supplies-Tech Related	0.00	0.00	1,949.00	6,750.00
1001-102-21-11-01110-5812 Dues & Fees - Students	300.00	0.00	300.00	615.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
	5,645.00	1,866.64	2,849.00	10,265.00
1001-102-21-11-01111 5-8 Humanities ELA				
1001-102-21-11-01111-5611 General Supplies	2,000.00	532.11	4,150.00	6,000.00
1001-102-21-11-01111-5641 Books and Periodicals	11,625.00	251.98	9,200.00	4,600.00
1001-102-21-11-01111-5651 Supplies-Tech Related	1,800.00	0.00	1,000.00	2,790.00
	15,425.00	784.09	14,350.00	13,390.00
1001-102-21-11-01112 5-8 Drama				
1001-102-21-11-01112-5611 General Supplies	1,400.00	0.00	1,000.00	1,000.00
1001-102-21-11-01112-5641 Books and Periodicals	0.00	0.00	0.00	2,000.00
1001-102-21-11-01112-5651 Supplies-Tech Related	500.00	0.00	0.00	0.00
1001-102-21-11-01112-5812 Dues & Fees - Licensing	2,000.00	0.00	2,000.00	0.00
	3,900.00	0.00	3,000.00	3,000.00
1001-102-21-11-01113 5-8 Perf Arts/Music				
1001-102-21-11-01113-5341 Other Prof Svc	250.00	0.00	0.00	0.00
1001-102-21-11-01113-5611 General Supplies	415.00	0.00	400.00	400.00
1001-102-21-11-01113-5615 Equipment < \$5K	250.00	0.00	799.80	685.00
1001-102-21-11-01113-5641 Books and Periodicals	1,000.00	0.00	69.90	1,000.00
	1,915.00	0.00	1,269.70	2,085.00
1001-102-21-11-01114 5-8 Band				
1001-102-21-11-01114-5431 Non-Technology R&M	1,000.00	0.00	0.00	350.00
1001-102-21-11-01114-5519 Transportation Svc	1,200.00	0.00	600.00	0.00
1001-102-21-11-01114-5611 General Supplies	866.00	0.00	470.00	975.00
1001-102-21-11-01114-5615 Equipment < \$5K	13,050.00	6,438.00	13,050.00	16,235.00
1001-102-21-11-01114-5641 Books and Periodicals	1,270.00	0.00	1,500.00	1,500.00
	17,386.00	6,438.00	15,620.00	19,060.00
1001-102-21-11-01115 5-8 World Language				
1001-102-21-11-01115-5611 General Supplies	800.00	447.28	800.00	1,200.00
1001-102-21-11-01115-5641 Books and Periodicals	900.00	1,290.90	0.00	1,750.00
1001-102-21-11-01115-5651 Supplies-Tech Related	600.00	0.00	749.00	200.00
	2,300.00	1,738.18	1,549.00	3,150.00
1001-102-21-11-01117 5th Grade				
1001-102-21-11-01117-5611 General Supplies	0.00	138.56	4,840.00	0.00
1001-102-21-11-01117-5615 Equipment < \$5K	0.00	0.00	0.00	0.00
1001-102-21-11-01117-5641 Books & Periodicals	0.00	0.00	2,400.00	0.00
1001-102-21-11-01117-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
	0.00	138.56	7,240.00	0.00
1001-102-21-11-01154 5-8 504 Instruction				
1001-102-21-11-01154-5121 Paraeducator Wages	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-01154-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5193 Extra Duties-Tutoring	3,500.00	0.00	3,500.00	1,000.96
1001-102-21-11-01154-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5219 HRA	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5220 FICA	268.00	0.00	268.00	76.57
1001-102-21-11-01154-5234 VMERS	0.00	0.00	0.00	52.55
1001-102-21-11-01154-5261 Unemployment Comp	0.00	0.00	0.00	0.52
1001-102-21-11-01154-5271 Workers Comp	0.00	0.00	0.00	12.56
1001-102-21-11-01154-5281 Dental Insurance	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5292 Life Insurance	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5296 Flex/HRA Admin Fees	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5341 Other Prof Svc	0.00	0.00	0.00	0.00
1001-102-21-11-01154-5562 Tuition - Indep Schl	55,000.00	0.00	0.00	65,000.00
1001-102-21-11-01154-5592 Inclusion Services	0.00	30,181.13	5,000.00	0.00
1001-102-21-11-01154-5611 General Supplies	300.00	834.99	300.00	0.00
1001-102-21-11-01154-5615 Equipment < \$5K	1,000.00	0.00	1,000.00	1,000.00
1001-102-21-11-01154-5655 Tech Equipment < \$5K	0.00	0.00	0.00	0.00
	60,068.00	31,016.12	10,068.00	67,143.16
1001-102-21-11-02120 5-8 Guidance				
1001-102-21-11-02120-5111 Teachers Salaries	110,616.00	114,943.94	118,194.00	125,414.00
1001-102-21-11-02120-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5192 Stipends	1,061.00	77.64	1,061.00	1,061.00
1001-102-21-11-02120-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5196 Health Ins Buyout	1,000.00	1,000.02	1,000.00	1,000.00
1001-102-21-11-02120-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5211 Health Insurance	19,322.00	19,321.86	21,176.00	22,278.00
1001-102-21-11-02120-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-02120-5219 HRA	3,780.00	3,106.20	3,150.00	5,820.00
1001-102-21-11-02120-5220 FICA	8,620.00	11,127.47	9,200.00	9,675.34
1001-102-21-11-02120-5232 VSTRS--OPEB	2,900.00	3,987.00	2,680.00	2,804.00
1001-102-21-11-02120-5234 VMERS	0.00	1,853.43	0.00	55.70
1001-102-21-11-02120-5261 Unemployment Comp	200.00	0.00	300.00	65.77
1001-102-21-11-02120-5271 Workers Comp	1,030.00	0.00	1,040.00	1,586.50
1001-102-21-11-02120-5281 Dental Insurance	800.00	513.38	880.00	1,008.00
1001-102-21-11-02120-5292 Life Insurance	1,160.00	167.20	184.00	182.40
1001-102-21-11-02120-5296 Flex/HRA Admin Fees	216.00	54.45	216.00	55.00
1001-102-21-11-02120-5611 General Supplies	1,400.00	1,321.08	3,300.00	3,300.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-02120-5615 Equipment <\$5K	0.00	0.00	3,000.00	320.00
1001-102-21-11-02120-5641 Books and Periodicals	0.00	0.00	657.00	13,000.00
1001-102-21-11-02120-5811 Dues & Fees - Staff	600.00	258.00	350.00	0.00
	152,705.00	157,731.67	166,388.00	187,625.71
1001-102-21-11-02131 5-8 Nurses				
1001-102-21-11-02131-5111 Teachers Salaries	62,420.00	63,649.03	63,663.00	67,552.00
1001-102-21-11-02131-5131 Substitutes Wages	0.00	990.00	0.00	0.00
1001-102-21-11-02131-5161 Clerical Salaries	0.00	(222.96)	0.00	0.00
1001-102-21-11-02131-5171 Tech/Prof Staff Sal	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5192 Stipends	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5196 Health Ins Buyout	1,000.00	1,000.02	1,000.00	1,000.00
1001-102-21-11-02131-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5219 HRA	0.00	0.00	0.00	1,995.00
1001-102-21-11-02131-5220 FICA	4,852.00	5,004.31	4,947.00	5,167.73
1001-102-21-11-02131-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-102-21-11-02131-5234 VMERS	0.00	(9.48)	0.00	0.00
1001-102-21-11-02131-5261 Unemployment Comp	100.00	0.00	150.00	35.13
1001-102-21-11-02131-5271 Workers Comp	515.00	0.00	520.00	847.37
1001-102-21-11-02131-5281 Dental Insurance	0.00	0.00	440.00	504.00
1001-102-21-11-02131-5292 Life Insurance	580.00	87.40	92.00	91.20
1001-102-21-11-02131-5296 Flex/HRA Admin Fees	108.00	0.00	108.00	0.00
1001-102-21-11-02131-5332 Conferences	0.00	0.00	1,200.00	0.00
1001-102-21-11-02131-5341 Other Prof Svc	450.00	35.00	0.00	0.00
1001-102-21-11-02131-5581 Mileage & Travel	90.00	0.00	0.00	0.00
1001-102-21-11-02131-5611 General Supplies	3,500.00	1,548.71	2,000.00	2,400.00
1001-102-21-11-02131-5613 Furniture < \$5K	0.00	0.00	0.00	0.00
1001-102-21-11-02131-5615 Equipment <\$5K	525.00	0.00	50.00	155.00
1001-102-21-11-02131-5619 COVID Supplies	0.00	523.50	0.00	0.00
1001-102-21-11-02131-5641 Books and Periodicals	200.00	0.00	0.00	0.00
1001-102-21-11-02131-5651 Supplies-Tech Related	200.00	0.00	400.00	0.00
1001-102-21-11-02131-5652 Software & Licenses	750.00	0.00	0.00	750.00
1001-102-21-11-02131-5811 Dues & Fees - Staff	0.00	0.00	185.00	281.00
	76,740.00	73,934.53	76,095.00	82,180.43
1001-102-21-11-02140 5-8 Psychological Svc				
1001-102-21-11-02140-5341 Other Prof Svc	2,000.00	1,500.00	6,000.00	0.00
1001-102-21-11-02151 5-8 SLP Services				
1001-102-21-11-02151-5341 Other Prof Svc	250.00	1,200.00	250.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-02160 5-8 OT Services				
1001-102-21-11-02160-5341 Other Prof Svc	250.00	54.00	1,200.00	1,200.00
1001-102-21-11-02170 5-8 Phys Therapy Svc				
1001-102-21-11-02170-5341 Other Prof Svc	0.00	93.75	0.00	0.00
1001-102-21-11-02180-5341 Other Prof Svc				
1001-102-21-11-02190 5-8 Student Support Svc				
1001-102-21-11-02190-5111 Teachers Salaries	71,901.00	73,316.07	74,947.00	79,525.00
1001-102-21-11-02190-5121 Paraeducator Wages	69,778.00	56,825.37	33,895.00	63,868.29
1001-102-21-11-02190-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5181 Non-Clerical Genrl Sal	0.00	0.00	15,055.00	24,220.20
1001-102-21-11-02190-5192 Stipends	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5194 Overtime Wages	0.00	52.66	0.00	0.00
1001-102-21-11-02190-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5196 Health Ins Buyout	1,500.00	1,250.00	3,000.00	3,000.00
1001-102-21-11-02190-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5211 Health Insurance	32,900.00	1,207.65	21,176.00	30,321.00
1001-102-21-11-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-02190-5219 HRA	7,960.00	4,066.69	3,150.00	13,470.00
1001-102-21-11-02190-5220 FICA	10,953.00	6,833.45	9,708.00	12,822.43
1001-102-21-11-02190-5232 VSTRS--OPEB	0.00	0.00	0.00	2,804.00
1001-102-21-11-02190-5234 VMERS	3,921.00	1,012.89	2,469.00	4,624.65
1001-102-21-11-02190-5261 Unemployment Comp	300.00	0.00	450.00	87.16
1001-102-21-11-02190-5271 Workers Comp	1,545.00	0.00	1,560.00	2,102.54
1001-102-21-11-02190-5281 Dental Insurance	1,600.00	311.02	1,320.00	1,824.12
1001-102-21-11-02190-5292 Life Insurance	1,160.00	163.40	184.00	229.20
1001-102-21-11-02190-5296 Flex/HRA Admin Fees	324.00	95.15	324.00	96.00
	203,842.00	145,134.35	167,238.00	238,994.59
1001-102-21-11-02212 5-8 Instruct/Curric Devel				
1001-102-21-11-02212-5192 CTL Stipends	20,000.00	0.00	20,000.00	19,965.00
1001-102-21-11-02212-5220 FICA	1,530.00	0.00	1,530.00	1,527.32
	21,530.00	0.00	21,530.00	21,492.32
1001-102-21-11-02213 5-8 Staff Training				
1001-102-21-11-02213-5331 EE Train & Devel Svc	0.00	0.00	0.00	0.00
1001-102-21-11-02219 5-8 Instructnl Improvemnt				
1001-102-21-11-02219-5192 Mentor Stipends	16,500.00	32,351.00	16,500.00	19,800.00
1001-102-21-11-02219-5220 FICA	1,262.00	2,538.10	1,262.00	1,514.70
1001-102-21-11-02219-5331 EE Train & Devel Svc	0.00	0.00	5,000.00	0.00
	17,762.00	34,889.10	22,762.00	21,314.70

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-02220 5-8 Library				
1001-102-21-11-02220-5111 Teachers Salaries	45,565.00	46,460.97	48,086.00	53,301.00
1001-102-21-11-02220-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5161 Clerical Salaries	19,120.00	19,226.11	20,054.00	20,754.34
1001-102-21-11-02220-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5192 Stipends	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5196 Health Ins Buyout	3,000.00	833.33	2,500.00	1,500.00
1001-102-21-11-02220-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5211 Health Insurance	0.00	1,162.56	0.00	8,043.00
1001-102-21-11-02220-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5219 HRA	0.00	0.00	0.00	5,820.00
1001-102-21-11-02220-5220 FICA	5,177.00	5,066.59	5,404.00	5,665.23
1001-102-21-11-02220-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-102-21-11-02220-5234 VMERS	1,135.00	932.68	1,024.00	1,089.60
1001-102-21-11-02220-5261 Unemployment Comp	200.00	0.00	300.00	38.51
1001-102-21-11-02220-5271 Workers Comp	1,030.00	0.00	1,040.00	928.95
1001-102-21-11-02220-5281 Dental Insurance	800.00	330.03	880.00	880.08
1001-102-21-11-02220-5292 Life Insurance	870.00	83.60	138.00	137.20
1001-102-21-11-02220-5296 Flex/HRA Admin Fees	216.00	0.00	216.00	0.00
1001-102-21-11-02220-5321 Prof Educational Svc	1,000.00	0.00	0.00	0.00
1001-102-21-11-02220-5332 Conferences	250.00	0.00	0.00	0.00
1001-102-21-11-02220-5431 Non-Technology R&M	450.00	0.00	900.00	0.00
1001-102-21-11-02220-5535 Internt Subscrp-Resrch	0.00	1,019.78	0.00	0.00
1001-102-21-11-02220-5581 Mileage & Travel	75.00	0.00	0.00	0.00
1001-102-21-11-02220-5611 General Supplies	1,000.00	650.74	387.07	0.00
1001-102-21-11-02220-5615 Equipment <\$5K	0.00	0.00	897.00	0.00
1001-102-21-11-02220-5641 Books & Periodicals	7,197.00	5,021.66	14,000.00	0.00
1001-102-21-11-02220-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-102-21-11-02220-5652 Software & Licenses	1,600.00	0.00	1,969.78	0.00
1001-102-21-11-02220-5811 Dues & Fees - Staff	148.00	0.00	114.00	0.00
	90,283.00	82,117.05	99,249.85	99,559.91
1001-102-21-11-02230-5652 Software & Licenses	0.00	0.00	0.00	0.00
1001-102-21-11-02410 5-8 Principal's Office				
1001-102-21-11-02410-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5141 Administrator Salaries	196,080.00	201,471.92	207,014.00	207,012.00
1001-102-21-11-02410-5161 Clerical Salaries	30,152.00	21,671.25	23,501.00	35,714.98
1001-102-21-11-02410-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5193 Extra Duties	0.00	515.00	0.00	0.00
1001-102-21-11-02410-5194 Overtime Wages	0.00	298.16	0.00	0.00
1001-102-21-11-02410-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5196 Health Ins Buyout	1,500.00	250.00	0.00	3,000.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-11-02410-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5211 Health Insurance	38,644.00	42,262.12	50,188.00	30,321.00
1001-102-21-11-02410-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5219 HRA	7,560.00	9,376.40	7,950.00	5,820.00
1001-102-21-11-02410-5220 FICA	17,421.00	16,283.14	17,634.00	18,568.61
1001-102-21-11-02410-5234 VMERS	1,741.00	999.89	1,117.00	1,875.04
1001-102-21-11-02410-5261 Unemployment Comp	300.00	0.00	450.00	126.22
1001-102-21-11-02410-5271 Workers Comp	1,545.00	0.00	1,560.00	3,044.77
1001-102-21-11-02410-5281 Dental Insurance	1,600.00	1,136.77	1,320.00	1,448.04
1001-102-21-11-02410-5292 Life Insurance	4,930.00	1,204.02	782.00	776.00
1001-102-21-11-02410-5294 LTD Insurance	588.00	107.96	622.00	808.80
1001-102-21-11-02410-5296 Flex/HRA Admin Fees	324.00	169.45	324.00	180.00
1001-102-21-11-02410-5321 Prof Educational Svc	1,000.00	129.00	1,000.00	1,000.00
1001-102-21-11-02410-5331 EE Train & Devel Svc	1,200.00	6,750.00	1,200.00	1,200.00
1001-102-21-11-02410-5352 Other Technical Svc	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5533 Postage	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5536 Paper Shredding	0.00	132.50	0.00	0.00
1001-102-21-11-02410-5581 Mileage & Travel	750.00	0.00	500.00	500.00
1001-102-21-11-02410-5611 General Supplies	3,000.00	802.13	3,000.00	3,000.00
1001-102-21-11-02410-5613 BBQ & Open House Supplie	2,500.00	1,457.48	4,000.00	4,000.00
1001-102-21-11-02410-5614 Furniture < \$5K	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5615 Equipment < \$5K	800.00	0.00	800.00	800.00
1001-102-21-11-02410-5641 Books and Periodicals	1,125.00	59.50	1,125.00	1,125.00
1001-102-21-11-02410-5652	0.00	0.00	0.00	0.00
1001-102-21-11-02410-5811 Dues & Fees - Staff	1,545.00	2,469.60	3,000.00	3,000.00
	314,305.00	307,546.29	327,087.00	323,320.46
1001-102-21-11-02490 5-8 Graduation				
1001-102-21-11-02490-5611 General Supplies	4,000.00	875.00	4,000.00	4,000.00
1001-102-21-11-02490-5812 Dues & Fees - Students	0.00	200.00	0.00	0.00
	4,000.00	1,075.00	4,000.00	4,000.00
1001-102-21-11-02570 5-8 Personnel Services				
1001-102-21-11-02570-5251 Tuition Reimb - EE	65,618.00	10,133.05	48,100.00	48,100.00
1001-102-21-11-02570-5252 Mini-grants	0.00	0.00	0.00	0.00
1001-102-21-11-02570-5291 Tuition Reimb Vendor	0.00	8,637.47	0.00	0.00
	65,618.00	18,770.52	48,100.00	48,100.00
1001-102-21-11-02590 5-8 Non-Instructionl Supp				
1001-102-21-11-02590-5181 Non-Clerical Genrl Sal	0.00	3,416.13	0.00	0.00
1001-102-21-11-02590-5211 Health Insurance	0.00	540.23	0.00	0.00
1001-102-21-11-02590-5219 HRA	0.00	882.02	0.00	0.00
1001-102-21-11-02590-5220 FICA	0.00	243.40	0.00	0.00
1001-102-21-11-02590-5234 VMERS	0.00	153.73	0.00	0.00
1001-102-21-11-02590-5281 Dental Insurance	0.00	(36.67)	0.00	0.00
1001-102-21-11-02590-5292 Life Insurance	0.00	13.30	0.00	0.00
1001-102-21-11-02590-5296 Flex/HRA Admin Fees	0.00	29.70	0.00	30.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
	0.00	5,241.84	0.00	30.00
1001-102-21-11-02680-5613 Furniture < \$5K	0.00	1,375.53	0.00	0.00
1001-102-21-11-0271 5-8 Transportation				
1001-102-21-11-02711-5513 504 Transport - Other	8,000.00	0.00	0.00	0.00
1001-102-21-11-02711-5514 504 Transport- Indep Sch	0.00	0.00	0.00	0.00
1001-102-21-11-02711-5519 Mtn Transit - HTS Busses	5,800.00	75,418.84	6,090.00	296,305.08
1001-102-21-11-02715-5519 Field Trip Transportatio	2,300.00	3,117.08	4,280.00	0.00
	16,100.00	78,535.92	10,370.00	296,305.08
1001-102-21-21 5-8 Spec Ed Eligible				
1001-102-21-21-01201 5-8 Spec Ed Instruction				
1001-102-21-21-01201-5111 Teachers Salaries	578,786.00	532,131.49	581,877.00	624,835.00
1001-102-21-21-01201-5121 Paraeducator Wages	232,881.00	309,752.58	230,922.00	289,277.18
1001-102-21-21-01201-5131 Substitutes Wages	8,000.00	243.76	8,240.00	0.00
1001-102-21-21-01201-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5192 Stipends	15,000.00	2,580.00	15,000.00	13,935.34
1001-102-21-21-01201-5193 Extra Duties	0.00	138.75	0.00	0.00
1001-102-21-21-01201-5194 Overtime Wages	0.00	1,409.92	0.00	0.00
1001-102-21-21-01201-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5196 Health Ins Buyout	11,000.00	7,322.72	10,000.00	6,392.86
1001-102-21-21-01201-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5211 Health Insurance	125,015.00	123,307.88	129,881.00	156,653.00
1001-102-21-21-01201-5218 HSA	0.00	4,200.00	4,200.00	4,200.00
1001-102-21-21-01201-5219 HRA	31,670.00	19,115.66	24,075.00	50,606.79
1001-102-21-21-01201-5220 FICA	64,694.00	66,910.07	64,722.00	70,995.64
1001-102-21-21-01201-5232 VSTRS--OPEB	8,700.00	9,303.00	8,040.00	11,216.00
1001-102-21-21-01201-5234 VMERS	13,169.00	14,484.01	11,353.00	15,187.05
1001-102-21-21-01201-5261 Unemployment Comp	1,900.00	0.00	2,850.00	482.58
1001-102-21-21-01201-5271 Workers Comp	9,785.00	0.00	9,880.00	11,641.43
1001-102-21-21-01201-5281 Dental Insurance	12,800.00	3,805.30	8,360.00	8,808.48
1001-102-21-21-01201-5292 Life Insurance	8,410.00	1,162.80	1,334.00	1,414.71
1001-102-21-21-01201-5296 Flex/HRA Admin Fees	2,052.00	784.46	2,052.00	1,000.00
1001-102-21-21-01201-5321 Prof Educational Svc	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5331 EE Train & Devel Svc	300.00	0.00	300.00	0.00
1001-102-21-21-01201-5562 Tuition - Indep Schl	400,318.00	390,339.93	310,735.00	249,000.00
1001-102-21-21-01201-5581 Mileage & Travel	3,225.00	34.73	3,225.00	0.00
1001-102-21-21-01201-5592 Inclusion Services	132,687.00	179,485.48	206,084.00	158,400.00
1001-102-21-21-01201-5611 General Supplies	7,700.00	2,167.19	7,700.00	0.00
1001-102-21-21-01201-5641 Books and Periodicals	200.00	0.00	200.00	0.00
1001-102-21-21-01201-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-102-21-21-01201-5652 Software & Licenses	0.00	0.00	0.00	0.00
	1,668,292.00	1,668,679.73	1,641,030.00	1,674,046.06
1001-102-21-21-02120 5-8 Spec Ed Guidance				

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-21-02120-5592 Howard Ctr Social Worker	50,906.00	45,893.70	51,568.00	53,000.00
1001-102-21-21-02140 5-8 Spec Ed Psych Svc				
1001-102-21-21-02140-5341 Other Prof Svc	7,000.00	6,000.00	7,000.00	7,000.00
1001-102-21-21-02140-5611 General Supplies	600.00	244.28	600.00	1,178.80
	7,600.00	6,244.28	7,600.00	8,178.80
1001-102-21-21-02151 5-8 Spec Ed SLP Services				
1001-102-21-21-02151-5111 Teachers Salaries	154,194.00	150,095.69	159,281.00	169,011.00
1001-102-21-21-02151-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5192 Stipends	1,500.00	0.00	1,500.00	0.00
1001-102-21-21-02151-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5211 Health Insurance	17,761.00	17,593.51	19,465.00	23,148.00
1001-102-21-21-02151-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-21-02151-5219 HRA	5,670.00	3,069.14	4,725.00	3,990.00
1001-102-21-21-02151-5220 FICA	11,911.00	11,065.69	12,300.00	12,929.34
1001-102-21-21-02151-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-102-21-21-02151-5261 Unemployment Comp	200.00	0.00	300.00	87.89
1001-102-21-21-02151-5271 Workers Comp	1,030.00	0.00	1,040.00	2,120.07
1001-102-21-21-02151-5281 Dental Insurance	1,600.00	843.47	880.00	944.04
1001-102-21-21-02151-5292 Life Insurance	1,160.00	167.20	184.00	182.40
1001-102-21-21-02151-5296 Flex/HRA Admin Fees	216.00	149.60	216.00	150.00
1001-102-21-21-02151-5331 EE Train & Devel Svc	1,000.00	0.00	0.00	0.00
1001-102-21-21-02151-5341 Other Prof Svc	2,000.00	0.00	2,000.00	2,000.00
1001-102-21-21-02151-5581 Mileage & Travel	100.00	0.00	100.00	100.00
1001-102-21-21-02151-5611 General Supplies	1,800.00	528.04	1,800.00	1,000.00
1001-102-21-21-02151-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	201,592.00	184,841.34	205,131.00	217,064.74
1001-102-21-21-02160 5-8 Spec Ed OT Services				
1001-102-21-21-02160-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-21-02160-5220 FICA	0.00	0.00	0.00	0.00
1001-102-21-21-02160-5341 Other Prof Svc	15,000.00	8,060.86	15,000.00	15,000.00
1001-102-21-21-02160-5611 General Supplies	1,200.00	0.00	1,200.00	0.00
1001-102-21-21-02160-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	16,200.00	8,060.86	16,200.00	15,000.00
1001-102-21-21-02170 5-8 Spec Ed Phys Therapy				
1001-102-21-21-02170-5191 Other Salaries	6,000.00	0.00	6,000.00	0.00
1001-102-21-21-02170-5220 FICA	459.00	0.00	459.00	0.00
1001-102-21-21-02170-5341 Other Prof Services	0.00	4,594.61	0.00	16,000.00
1001-102-21-21-02170-5611 General Supplies	516.00	0.00	516.00	1,226.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-21-02170-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	6,975.00	4,594.61	6,975.00	17,226.00
1001-102-21-21-02190 5-8 Spec Ed Stdnt Support				
1001-102-21-21-02190-5121 Paraeducator Wages	92,284.00	69,754.82	167,265.00	98,308.48
1001-102-21-21-02190-5131 Substitutes Wages	0.00	93.75	0.00	0.00
1001-102-21-21-02190-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5196 Health Ins Buyout	1,500.00	750.00	3,000.00	1,500.00
1001-102-21-21-02190-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5211 Health Insurance	20,879.00	12,276.38	23,508.00	16,286.00
1001-102-21-21-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-102-21-21-02190-5219 HRA	4,950.00	824.81	4,950.00	7,815.00
1001-102-21-21-02190-5220 FICA	7,175.00	3,972.07	13,025.00	7,520.60
1001-102-21-21-02190-5234 VMERS	5,160.00	3,220.20	8,090.00	5,161.20
1001-102-21-21-02190-5261 Unemployment Comp	300.00	0.00	750.00	51.12
1001-102-21-21-02190-5271 Workers Comp	1,545.00	0.00	2,600.00	1,233.18
1001-102-21-21-02190-5281 Dental Insurance	2,400.00	982.61	2,200.00	1,320.12
1001-102-21-21-02190-5292 Life Insurance	870.00	41.80	230.00	138.00
1001-102-21-21-02190-5296 Flex/HRA Admin Fees	324.00	74.25	540.00	80.00
	137,387.00	91,990.69	226,158.00	139,413.70
1001-102-21-21-02570-5251 Tuition Reimb - EE	0.00	6,613.06	0.00	0.00
1001-102-21-21-02570-5291 Tuition Reimb Vendor	0.00	3,514.28	0.00	0.00
	0.00	10,127.34	0.00	0.00
1001-102-21-21-02711 5-8 Spec Ed Transportatio				
1001-102-21-21-02711-5512 Trans Svc-Indep. Schl	0.00	6,298.50	20,260.00	7,000.00
1001-102-21-21-02711-5518 Mtn Transit - HTS Busses	0.00	24,212.72	0.00	24,000.00
1001-102-21-21-02711-5519 Transport Svc - Other	38,661.00	82,946.77	23,700.00	30,000.00
	38,661.00	113,457.99	43,960.00	61,000.00
1001-102-21-22 5-8 Spec Ed Ineligible				
1001-102-21-22-01201-5111 Teachers Salaries	0.00	32,217.76	0.00	0.00
1001-102-21-22-01201-5121 Paraeducator Wages	0.00	9,076.80	0.00	0.00
1001-102-21-22-01201-5192 Stipends	0.00	652.50	0.00	0.00
1001-102-21-22-01201-5194 Overtime Wages	0.00	145.38	0.00	0.00
1001-102-21-22-01201-5196 Health Ins Buyout	0.00	843.99	0.00	0.00
1001-102-21-22-01201-5211 Health Insurance	0.00	990.53	0.00	0.00
1001-102-21-22-01201-5220 FICA	0.00	2,969.10	0.00	0.00
1001-102-21-22-01201-5234 VMERS	0.00	447.93	0.00	0.00
1001-102-21-22-01201-5281 Dental Insurance	0.00	199.75	0.00	0.00
1001-102-21-22-02151-5111 Teachers Salaries	0.00	7,133.33	0.00	0.00
1001-102-21-22-02151-5211 Health Insurance	0.00	166.01	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-102-21-22-02151-5220 FICA	0.00	470.03	0.00	0.00
1001-102-21-22-02190-5121 Paraeducator Wages	0.00	8,662.89	0.00	0.00
1001-102-21-22-02190-5211 Health Insurance	0.00	425.87	0.00	0.00
1001-102-21-22-02190-5220 FICA	0.00	630.12	0.00	0.00
1001-102-21-22-02190-5234 VMERS	0.00	389.84	0.00	0.00
1001-102-21-22-02790-5518 COVID Transportation	0.00	0.00	0.00	0.00
	0.00	65,421.83	0.00	0.00
1001-103-31 MHS - Grades 9-12				
1001-103-31-11 9-12 Regular Education				
1001-103-31-11-011 9-12 Instruction				
1001-103-31-11-01101 9-12 General Instruction				
1001-103-31-11-01101-5111 Teachers Salaries	2,304,304.00	2,355,065.14	2,416,295.00	2,537,316.82
1001-103-31-11-01101-5131 Substitutes Wages	42,000.00	16,622.56	43,260.00	45,043.27
1001-103-31-11-01101-5132 Long-Term Sub Wages	0.00	34,757.80	0.00	0.00
1001-103-31-11-01101-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-01101-5192 Stipends	42,052.00	1,561.14	61,931.00	28,755.66
1001-103-31-11-01101-5193 Extra Duties	2,678.00	594.19	2,678.00	2,001.92
1001-103-31-11-01101-5195 Summer Pay/Wages	0.00	3,504.52	0.00	0.00
1001-103-31-11-01101-5196 Health Ins Buyout	8,500.00	5,416.76	5,500.00	8,000.00
1001-103-31-11-01101-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-01101-5211 Health Insurance	365,191.00	395,011.27	455,550.00	453,838.35
1001-103-31-11-01101-5218 HSA	0.00	4,200.00	4,200.00	4,200.00
1001-103-31-11-01101-5219 HRA	85,903.00	72,290.49	74,561.00	93,789.15
1001-103-31-11-01101-5220 FICA	183,566.00	171,306.44	193,519.00	199,903.50
1001-103-31-11-01101-5232 VSTRS--OPEB	17,400.00	14,619.00	13,400.00	20,329.00
1001-103-31-11-01101-5234 VMERS	0.00	188.02	0.00	3,028.00
1001-103-31-11-01101-5251 Tuition Reimb - EE	0.00	1,051.50	0.00	0.00
1001-103-31-11-01101-5261 Unemployment Comp	3,467.00	0.00	5,201.00	1,358.82
1001-103-31-11-01101-5271 Workers Comp	17,855.00	0.00	18,028.00	32,778.95
1001-103-31-11-01101-5281 Dental Insurance	23,736.00	13,855.80	15,255.00	16,805.94
1001-103-31-11-01101-5292 Life Insurance	20,109.00	2,828.63	3,190.00	3,298.70
1001-103-31-11-01101-5296 Flex/HRA Admin Fees	3,744.00	2,282.41	3,744.00	2,300.00
1001-103-31-11-01101-5321 Virtual High School	8,500.00	17,850.00	10,000.00	10,000.00
1001-103-31-11-01101-5322 VT Virtual Learning Coop	0.00	32,400.00	0.00	0.00
1001-103-31-11-01101-5331 EE Train & Devel Svc	0.00	0.00	1,000.00	1,000.00
1001-103-31-11-01101-5332 EE Training-Powerschool	5,000.00	0.00	5,000.00	5,000.00
1001-103-31-11-01101-5561 Tuition - Public VT LEAs	0.00	6,750.00	16,500.00	0.00
1001-103-31-11-01101-5581 Mileage & Travel	500.00	0.00	500.00	500.00
1001-103-31-11-01101-5591 HS Compl. On-Behalf Pymt	0.00	0.00	0.00	0.00
1001-103-31-11-01101-5611 General Supplies	11,000.00	7,724.48	11,000.00	11,000.00
1001-103-31-11-01101-5612 Copier Paper	7,500.00	3,288.00	7,500.00	7,500.00
1001-103-31-11-01101-5613 Furniture < \$5K	5,000.00	4,940.00	0.00	0.00
1001-103-31-11-01101-5615 Equipment < \$5K	2,500.00	3,350.00	2,500.00	2,500.00
1001-103-31-11-01101-5619 COVID Supplies	0.00	628.00	0.00	0.00
1001-103-31-11-01101-5651 Supplies-Tech Related	600.00	0.00	600.00	600.00
1001-103-31-11-01101-5652 Software & Licenses	0.00	2,175.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-01101-5655 Tech Equipment < \$5K	1,800.00	0.00	1,800.00	1,800.00
	3,162,905.00	3,174,261.15	3,372,712.00	3,492,648.08
1001-103-31-11-01102-5192 ESY Stipend Regular Ed	0.00	0.00	0.00	0.00
1001-103-31-11-01103 9-12 Visual Arts				
1001-103-31-11-01103-5321 Prof Educational Svc	0.00	0.00	0.00	0.00
1001-103-31-11-01103-5331 EE Train & Devel Svc	427.00	0.00	427.00	0.00
1001-103-31-11-01103-5431 Non-Technology R&M	301.00	0.00	301.00	301.00
1001-103-31-11-01103-5442 Rentals - Equipment	0.00	0.00	0.00	3,500.00
1001-103-31-11-01103-5519 Transportation-Field Tri	1,500.00	0.00	1,500.00	1,500.00
1001-103-31-11-01103-5535 Internt Subscrip-Resrch	0.00	0.00	0.00	0.00
1001-103-31-11-01103-5611 General Supplies	15,760.00	10,703.12	15,760.00	15,760.00
1001-103-31-11-01103-5615 Equipment < \$5K	2,000.00	0.00	2,000.00	2,000.00
1001-103-31-11-01103-5641 Books and Periodicals	446.00	0.00	446.00	446.00
1001-103-31-11-01103-5652 Software & Licenses	0.00	0.00	150.00	150.00
1001-103-31-11-01103-5812 Dues & Fees - Students	170.00	2,869.95	0.00	0.00
	20,604.00	13,573.07	20,584.00	23,657.00
1001-103-31-11-01104 9-12 Physical Education				
1001-103-31-11-01104-5431 Non-Technology R&M	500.00	0.00	500.00	500.00
1001-103-31-11-01104-5519 Transportation-Field Tri	3,300.00	0.00	1,500.00	1,500.00
1001-103-31-11-01104-5581 Mileage & Travel	0.00	0.00	0.00	0.00
1001-103-31-11-01104-5611 General Supplies	800.00	2,338.48	1,000.00	1,000.00
1001-103-31-11-01104-5615 Equipment < \$5K	2,400.00	920.50	1,250.00	1,250.00
1001-103-31-11-01104-5652 Software & Licenses	0.00	0.00	1,300.00	1,300.00
1001-103-31-11-01104-5655 Tech Equipment < \$5K	0.00	0.00	900.00	900.00
	7,000.00	3,258.98	6,450.00	6,450.00
1001-103-31-11-01105 9-12 Math				
1001-103-31-11-01105-5519 Transportation-Field Tri	1,600.00	0.00	1,600.00	1,600.00
1001-103-31-11-01105-5611 General Supplies	4,600.00	693.86	4,923.00	4,863.00
1001-103-31-11-01105-5615 Equipment < \$5K	3,500.00	2,656.00	0.00	0.00
1001-103-31-11-01105-5641 Books and Periodicals	7,500.00	0.00	0.00	0.00
1001-103-31-11-01105-5652 Software & Licenses	1,500.00	0.00	0.00	0.00
1001-103-31-11-01105-5655 Tech Equipment < \$5K	0.00	0.00	0.00	0.00
1001-103-31-11-01105-5811 Dues & Fees - Staff	0.00	0.00	834.00	894.00
1001-103-31-11-01105-5812 Dues & Fees - Students	4,910.00	2,138.21	4,010.00	4,010.00
	23,610.00	5,488.07	11,367.00	11,367.00
1001-103-31-11-01107 9-12 F&CS / Health				
1001-103-31-11-01107-5191 F&CS Stipend	1,000.00	0.00	1,000.00	0.00
1001-103-31-11-01107-5220 FICA	77.00	0.00	77.00	0.00
1001-103-31-11-01107-5321 Prof Educational Svc	0.00	0.00	0.00	500.00
1001-103-31-11-01107-5431 Non-Technology R&M	0.00	0.00	0.00	0.00
1001-103-31-11-01107-5611 General Supplies	11,000.00	6,900.43	11,000.00	10,500.00
1001-103-31-11-01107-5615 Equipment < \$5K	500.00	0.00	500.00	500.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-01107-5641 Books and Periodicals	0.00	0.00	0.00	0.00
1001-103-31-11-01107-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-103-31-11-01107-5812 Dues & Fees - Students	245.00	0.00	0.00	0.00
	12,822.00	6,900.43	12,577.00	11,500.00
1001-103-31-11-01108 9-12 Science				
1001-103-31-11-01108-5442 Rentals - Equipment	0.00	0.00	0.00	0.00
1001-103-31-11-01108-5519 Transportation-Field Tri	2,000.00	0.00	4,000.00	4,000.00
1001-103-31-11-01108-5535 Internt Subscrip-Resrch	0.00	0.00	0.00	0.00
1001-103-31-11-01108-5611 General Supplies	9,450.00	6,676.41	9,450.00	10,450.00
1001-103-31-11-01108-5615 Equipment < \$5K	4,700.00	4,456.14	4,700.00	4,700.00
1001-103-31-11-01108-5641 Books and Periodicals	2,700.00	4,402.85	2,700.00	2,700.00
1001-103-31-11-01108-5651 Supplies-Tech Related	6,000.00	369.64	6,000.00	3,000.00
1001-103-31-11-01108-5655 Tech Equipment < \$5K	0.00	0.00	0.00	0.00
1001-103-31-11-01108-5812 Dues & Fees - Students	3,511.00	1,644.78	3,511.00	3,511.00
	28,361.00	17,549.82	30,361.00	28,361.00
1001-103-31-11-01109 9-12 Business Ed				
1001-103-31-11-01109-5581 Mileage & Travel	200.00	0.00	200.00	200.00
1001-103-31-11-01109-5615 Equipment < \$5K	0.00	0.00	0.00	0.00
1001-103-31-11-01109-5651 Supplies-Tech Related	500.00	1,868.33	500.00	500.00
1001-103-31-11-01109-5652 Software & Licenses	3,500.00	0.00	3,500.00	1,000.00
1001-103-31-11-01109-5655 Tech Equipment < \$5K	6,500.00	6,699.57	6,500.00	9,000.00
1001-103-31-11-01109-5812 Dues & Fees - Students	0.00	1,041.69	0.00	0.00
	10,700.00	9,609.59	10,700.00	10,700.00
1001-103-31-11-01110 9-12 Humanities SS				
1001-103-31-11-01110-5332 Conferences	200.00	0.00	0.00	0.00
1001-103-31-11-01110-5519 Transportation-Field Tri	3,700.00	0.00	2,500.00	6,200.00
1001-103-31-11-01110-5535 Internt Subscrip-Resrch	0.00	240.00	0.00	1,750.00
1001-103-31-11-01110-5581 Mileage & Travel	0.00	0.00	0.00	0.00
1001-103-31-11-01110-5611 General Supplies	0.00	23.37	0.00	0.00
1001-103-31-11-01110-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
1001-103-31-11-01110-5641 Books and Periodicals	8,200.00	5,406.46	6,593.00	5,350.00
1001-103-31-11-01110-5812 Dues & Fees - Students	4,000.00	2,521.99	4,000.00	4,000.00
	16,100.00	8,191.82	13,093.00	17,300.00
1001-103-31-11-01111 9-12 Humanities ELA				
1001-103-31-11-01111-5191 Guest Speaker Presentati	0.00	0.00	0.00	0.00
1001-103-31-11-01111-5220 FICA	0.00	0.00	0.00	0.00
1001-103-31-11-01111-5321 Prof Educational Svc	1,300.00	0.00	1,000.00	0.00
1001-103-31-11-01111-5519 Transportation-Field Tri	3,600.00	0.00	1,800.00	1,800.00
1001-103-31-11-01111-5581 Mileage & Travel	500.00	0.00	0.00	0.00
1001-103-31-11-01111-5611 General Supplies	1,975.00	18.97	1,975.00	1,975.00
1001-103-31-11-01111-5615 Equipment < \$5K	1,914.00	0.00	1,914.00	1,914.00
1001-103-31-11-01111-5641 Books and Periodicals	13,875.00	3,830.72	11,760.00	11,760.00
1001-103-31-11-01111-5812 Dues & Fees - Students	6,345.00	5,363.73	4,756.00	4,756.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
	29,509.00	9,213.42	23,205.00	22,205.00
1001-103-31-11-01112 9-12 Drama				
1001-103-31-11-01112-5191 Drama Production	8,500.00	2,000.00	8,500.00	19,347.17
1001-103-31-11-01112-5220 FICA	650.00	153.00	650.00	1,480.06
1001-103-31-11-01112-5431 Non-Technology R&M	1,000.00	0.00	1,000.00	1,000.00
1001-103-31-11-01112-5442 Rentals - Equipment	5,215.00	0.00	6,000.00	6,000.00
1001-103-31-11-01112-5533 Postage	0.00	0.00	0.00	0.00
1001-103-31-11-01112-5541 Advertising	300.00	0.00	300.00	300.00
1001-103-31-11-01112-5611 General Supplies	2,000.00	0.00	2,000.00	2,000.00
1001-103-31-11-01112-5615 Equipment < \$5K	1,170.00	0.00	1,170.00	0.00
1001-103-31-11-01112-5655 Tech Equipment < \$5K	0.00	8,496.00	0.00	0.00
1001-103-31-11-01112-5812 Dues & Fees - Students	500.00	0.00	500.00	500.00
	19,335.00	10,649.00	20,120.00	30,627.23
1001-103-31-11-01113 9-12 Perf Arts/Music				
1001-103-31-11-01113-5191 Accompanist	4,600.00	0.00	4,600.00	4,604.42
1001-103-31-11-01113-5220 FICA	352.00	0.00	352.00	352.24
1001-103-31-11-01113-5321 Prof Educational Svc	0.00	0.00	0.00	0.00
1001-103-31-11-01113-5341 Other Prof Svc	600.00	0.00	600.00	600.00
1001-103-31-11-01113-5431 Non-Technology R&M	1,200.00	425.00	1,450.00	1,450.00
1001-103-31-11-01113-5442 Rentals - Equipment	780.00	0.00	780.00	780.00
1001-103-31-11-01113-5519 Transportation-Field Tri	4,315.00	0.00	4,315.00	4,315.00
1001-103-31-11-01113-5581 Mileage & Travel	800.00	0.00	800.00	800.00
1001-103-31-11-01113-5611 General Supplies	1,093.00	902.99	1,138.00	1,138.00
1001-103-31-11-01113-5615 Equipment < \$5K	1,785.00	1,801.64	2,843.00	2,843.00
1001-103-31-11-01113-5641 Books and Periodicals	4,300.00	1,076.94	4,300.00	4,300.00
1001-103-31-11-01113-5652 Software & Licenses	300.00	0.00	1,240.00	1,240.00
1001-103-31-11-01113-5812 Dues & Fees - Students	1,157.00	663.78	1,157.00	1,000.00
	21,282.00	4,870.35	23,575.00	23,422.66
1001-103-31-11-01115 9-12 World Language				
1001-103-31-11-01115-5321 Prof Educational Svc	300.00	0.00	0.00	0.00
1001-103-31-11-01115-5519 Transportation-Field Tri	500.00	0.00	500.00	500.00
1001-103-31-11-01115-5611 General Supplies	3,600.00	1,897.69	2,000.00	2,000.00
1001-103-31-11-01115-5615 Equipment < \$5K	300.00	0.00	300.00	300.00
1001-103-31-11-01115-5641 Books and Periodicals	1,000.00	215.00	500.00	500.00
1001-103-31-11-01115-5651 Supplies-Tech Related	500.00	0.00	1,000.00	1,000.00
1001-103-31-11-01115-5652 Software and Licenses	0.00	5,000.00	5,000.00	6,000.00
1001-103-31-11-01115-5811 Dues & Fees - Staff	0.00	120.00	200.00	200.00
1001-103-31-11-01115-5812 Dues & Fees - Students	2,225.00	90.00	0.00	0.00
	8,425.00	7,322.69	9,500.00	10,500.00
1001-103-31-11-01116 9-12 Drivers Ed				
1001-103-31-11-01116-5431 Non-Technology R&M	360.00	94.15	900.00	900.00
1001-103-31-11-01116-5442 Rentals - Vehicles	4,152.00	4,167.25	4,200.00	4,320.00
1001-103-31-11-01116-5490 Car Registration	0.00	169.29	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-01116-5533 Postage	0.00	26.35	0.00	0.00
1001-103-31-11-01116-5581 Mileage & Travel	120.00	0.00	0.00	0.00
1001-103-31-11-01116-5611 General Supplies	0.00	0.00	0.00	0.00
1001-103-31-11-01116-5626 Gasoline	2,500.00	1,297.12	2,500.00	2,380.00
1001-103-31-11-01116-5641 Books and Periodicals	375.00	0.00	200.00	200.00
1001-103-31-11-01116-5811 Dues & Fees - Staff	105.00	0.00	250.00	250.00
1001-103-31-11-01116-5812 Dues & Fees - Students	0.00	0.00	0.00	0.00
	7,612.00	5,754.16	8,050.00	8,050.00
1001-103-31-11-01118 9-12 Work-Based Learning				
1001-103-31-11-01118-5321 Prof Educational Svc	0.00	0.00	12,859.00	0.00
1001-103-31-11-01118-5519 Transportation-Field Tri	0.00	0.00	17,859.00	35,718.00
1001-103-31-11-01118-5551 Printing	0.00	0.00	185.78	54.99
1001-103-31-11-01118-5581 Mileage & Travel	0.00	0.00	122.96	112.96
1001-103-31-11-01118-5611 General Supplies	0.00	0.00	793.19	305.00
1001-103-31-11-01118-5615 Equipment < \$5K	0.00	0.00	150.00	0.00
1001-103-31-11-01118-5641 Books & Periodicals	0.00	0.00	440.00	0.00
1001-103-31-11-01118-5652 Software & Licenses	0.00	0.00	150.00	360.00
1001-103-31-11-01118-5812 Dues & Fees - Students	0.00	0.00	208.00	208.00
	0.00	0.00	32,767.93	36,758.95
1001-103-31-11-01154 9-12 504 Instruction				
1001-103-31-11-01154-5193 504 Tutoring	3,500.00	0.00	3,500.00	1,000.96
1001-103-31-11-01154-5220 FICA	268.00	0.00	268.00	76.57
1001-103-31-11-01154-5341 Other Prof Services	10,000.00	0.00	0.00	0.00
1001-103-31-11-01154-5562 Tuition - Indep School	158,946.00	86,395.77	32,500.00	110,000.00
1001-103-31-11-01154-5592 Inclusion Services	0.00	0.00	0.00	0.00
1001-103-31-11-01154-5611 General Supplies	2,000.00	0.00	0.00	500.00
1001-103-31-11-01154-5615 Equipment < \$5K	5,000.00	0.00	0.00	1,000.00
	179,714.00	86,395.77	36,268.00	112,577.53
1001-103-31-11-01301 9-12 Vocational				
1001-103-31-11-01301-5566 Voc Tuition- On-Behalf	329,150.00	329,150.00	333,299.00	337,000.00
1001-103-31-11-01301-5567 Vocational Tuition	317,538.00	283,308.92	304,227.00	304,227.00
	646,688.00	612,458.92	637,526.00	641,227.00
1001-103-31-11-02120 9-12 Guidance				
1001-103-31-11-02120-5111 Teachers Salaries	308,023.00	314,087.20	318,673.00	338,142.00
1001-103-31-11-02120-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5161 Clerical Salaries	34,560.00	34,058.55	36,573.00	37,848.97
1001-103-31-11-02120-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5192 Stipends	27,820.00	82,815.90	27,820.00	25,416.75
1001-103-31-11-02120-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5194 Overtime Wages	0.00	618.28	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02120-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5196 Health Ins Buyout	1,500.00	1,500.00	1,500.00	1,500.00
1001-103-31-11-02120-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5211 Health Insurance	77,288.00	78,410.79	84,704.00	89,112.00
1001-103-31-11-02120-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5219 HRA	15,120.00	11,917.60	12,600.00	19,125.00
1001-103-31-11-02120-5220 FICA	28,451.00	30,810.41	29,419.00	30,707.69
1001-103-31-11-02120-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-103-31-11-02120-5234 VMERS	1,984.00	1,627.99	1,809.00	3,321.45
1001-103-31-11-02120-5261 Unemployment Comp	500.00	0.00	750.00	208.73
1001-103-31-11-02120-5271 Workers Comp	2,575.00	0.00	2,600.00	5,035.26
1001-103-31-11-02120-5281 Dental Insurance	3,200.00	1,654.87	2,200.00	2,456.04
1001-103-31-11-02120-5292 Life Insurance	2,610.00	376.20	414.00	410.80
1001-103-31-11-02120-5296 Flex/HRA Admin Fees	540.00	421.30	540.00	450.00
1001-103-31-11-02120-5519 Transportation	970.00	0.00	970.00	1,067.00
1001-103-31-11-02120-5533 Postage	168.00	0.00	162.25	177.00
1001-103-31-11-02120-5581 Mileage & Travel	780.00	0.00	270.00	270.00
1001-103-31-11-02120-5592 Testing Fees	0.00	2,854.00	0.00	10,855.00
1001-103-31-11-02120-5611 General Supplies	1,250.00	370.65	1,250.00	1,250.00
1001-103-31-11-02120-5615 Equipment < \$5K	860.00	198.00	0.00	0.00
1001-103-31-11-02120-5641 Books and Periodicals	300.00	76.89	300.00	300.00
1001-103-31-11-02120-5811 Dues & Fees - Staff	18,203.00	9,870.00	19,144.50	10,000.00
1001-103-31-11-02120-5812 Dues & Fees - Students	0.00	0.00	0.00	0.00
	526,702.00	571,668.63	541,698.75	577,653.69
1001-103-31-11-02131 9-12 Nurses				
1001-103-31-11-02131-5111 Teachers Salaries	62,420.00	63,649.03	63,663.00	67,552.00
1001-103-31-11-02131-5131 Substitutes Wages	1,550.00	0.00	1,596.50	0.00
1001-103-31-11-02131-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5192 Stipends	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5211 Health Insurance	6,976.00	6,975.36	7,645.00	8,043.00
1001-103-31-11-02131-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5219 HRA	1,890.00	0.00	1,575.00	1,995.00
1001-103-31-11-02131-5220 FICA	4,894.00	4,735.71	4,992.00	5,167.73
1001-103-31-11-02131-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-103-31-11-02131-5261 Unemployment Comp	100.00	0.00	150.00	35.13
1001-103-31-11-02131-5271 Workers Comp	515.00	0.00	520.00	847.37
1001-103-31-11-02131-5281 Dental Insurance	800.00	403.37	440.00	440.04
1001-103-31-11-02131-5292 Life Insurance	580.00	83.60	92.00	91.20
1001-103-31-11-02131-5296 Flex/HRA Admin Fees	108.00	54.45	108.00	55.00
1001-103-31-11-02131-5331 EE Train & Devel Svc	0.00	0.00	530.00	0.00
1001-103-31-11-02131-5341 Other Prof Svc	350.00	214.15	350.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02131-5431 Non-Technology R&M	300.00	0.00	0.00	350.00
1001-103-31-11-02131-5442 Rentals-Equip/Vehicles	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5581 Mileage & Travel	250.00	0.00	250.00	0.00
1001-103-31-11-02131-5611 General Supplies	2,000.00	1,923.03	2,000.00	2,000.00
1001-103-31-11-02131-5615 Equipment < \$5K	600.00	0.00	719.00	1,008.00
1001-103-31-11-02131-5619 COVID Supplies	0.00	409.65	0.00	0.00
1001-103-31-11-02131-5641 Books and Periodicals	300.00	0.00	180.00	97.00
1001-103-31-11-02131-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-103-31-11-02131-5652 Software & Licenses	350.00	0.00	0.00	0.00
1001-103-31-11-02131-5811 Dues & Fees - Staff	280.00	140.50	245.00	140.00
	84,263.00	78,588.85	85,055.50	89,223.47
1001-103-31-11-02151 9-12 SLP Services				
1001-103-31-11-02151-5341 Other Prof Services	0.00	600.00	0.00	0.00
1001-103-31-11-02190 9-12 Student Support Svc				
1001-103-31-11-02190-5121 Paraeducator Wages	49,340.00	55,454.77	52,742.00	108,973.92
1001-103-31-11-02190-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02190-5181 Non-Clerical Genrl Sal	51,068.00	36,220.60	54,269.00	50,914.77
1001-103-31-11-02190-5191 Other Salaries	0.00	1,728.75	0.00	0.00
1001-103-31-11-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02190-5194 Overtime Wages	0.00	1,948.25	0.00	0.00
1001-103-31-11-02190-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02190-5196 Health Ins Buyout	1,500.00	2,137.50	1,500.00	1,500.00
1001-103-31-11-02190-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02190-5211 Health Insurance	27,170.00	4,752.29	22,553.00	34,662.19
1001-103-31-11-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02190-5219 HRA	8,140.00	841.97	4,950.00	12,298.35
1001-103-31-11-02190-5220 FICA	7,796.00	7,244.08	8,301.00	12,231.48
1001-103-31-11-02190-5234 VMERS	5,607.00	4,440.26	5,156.00	8,394.16
1001-103-31-11-02190-5261 Unemployment Comp	300.00	0.00	450.00	83.14
1001-103-31-11-02190-5271 Workers Comp	1,545.00	0.00	1,560.00	2,005.64
1001-103-31-11-02190-5281 Dental Insurance	1,600.00	752.61	880.00	1,969.33
1001-103-31-11-02190-5292 Life Insurance	870.00	102.50	138.00	199.18
1001-103-31-11-02190-5296 Flex/HRA Admin Fees	324.00	129.80	324.00	150.00
	155,260.00	115,753.38	152,823.00	233,382.16
1001-103-31-11-02212 9-12 Instruct/CurricDevel				
1001-103-31-11-02212-5192 CTL Stipends	20,000.00	0.00	20,000.00	23,265.00
1001-103-31-11-02212-5220 FICA	1,530.00	0.00	1,530.00	1,779.77
	21,530.00	0.00	21,530.00	25,044.77
1001-103-31-11-02219 9-12 Instructnl Improvmnt				
1001-103-31-11-02219-5192 Mentor Stipends	18,150.00	13,624.50	18,150.00	8,250.00
1001-103-31-11-02219-5220 FICA	1,388.00	1,042.27	1,388.00	631.13
	19,538.00	14,666.77	19,538.00	8,881.13

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02220 9-12 Library				
1001-103-31-11-02220-5111 Teachers Salaries	68,739.00	69,391.12	71,722.00	76,104.00
1001-103-31-11-02220-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5161 Clerical Salaries	23,532.00	21,797.98	25,271.00	25,840.64
1001-103-31-11-02220-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5192 Stipends	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5196 Health Ins Buyout	1,500.00	750.00	0.00	0.00
1001-103-31-11-02220-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5211 Health Insurance	6,976.00	21,033.60	29,012.00	30,421.00
1001-103-31-11-02220-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5219 HRA	1,890.00	6,727.36	4,800.00	5,820.00
1001-103-31-11-02220-5220 FICA	7,174.00	6,394.33	7,420.00	7,798.76
1001-103-31-11-02220-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-103-31-11-02220-5234 VMERS	1,377.00	1,014.92	1,201.00	1,356.63
1001-103-31-11-02220-5261 Unemployment Comp	200.00	0.00	300.00	53.01
1001-103-31-11-02220-5271 Workers Comp	1,030.00	0.00	1,040.00	1,278.79
1001-103-31-11-02220-5281 Dental Insurance	800.00	623.35	880.00	944.04
1001-103-31-11-02220-5292 Life Insurance	870.00	125.40	138.00	137.20
1001-103-31-11-02220-5296 Flex/HRA Admin Fees	216.00	158.15	216.00	175.00
1001-103-31-11-02220-5321 Prof Educational Svc	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5331 EE Train & Devel Svc	1,000.00	0.00	0.00	0.00
1001-103-31-11-02220-5519 Transportation-Field Tri	0.00	0.00	500.00	500.00
1001-103-31-11-02220-5535 Internt Subscrip-Resrch	0.00	4,987.79	0.00	5,516.00
1001-103-31-11-02220-5581 Mileage & Travel	0.00	0.00	200.00	0.00
1001-103-31-11-02220-5611 General Supplies	1,200.00	998.85	2,000.00	2,700.00
1001-103-31-11-02220-5615 Equipment < \$5K	280.00	280.00	700.00	0.00
1001-103-31-11-02220-5641 Books and Periodicals	19,171.00	18,074.41	21,930.00	16,500.00
1001-103-31-11-02220-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-103-31-11-02220-5652 Software & Licenses	0.00	250.00	0.00	0.00
1001-103-31-11-02220-5811 Dues & Fees - Staff	311.00	0.00	311.00	370.00
	137,716.00	153,936.26	168,981.00	176,917.07
1001-103-31-11-02240 9-12 Academic Stdnt Assess				
1001-103-31-11-02240-5592 Testing Fees	0.00	0.00	0.00	0.00
1001-103-31-11-02240-5611 General Supplies	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5181 Non-Clerical Genrl Sal	0.00	14,833.06	0.00	0.00
1001-103-31-11-02290-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5194 Overtime Wages	0.00	338.85	0.00	0.00
1001-103-31-11-02290-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02290-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5211 Health Insurance	0.00	11,255.74	0.00	0.00
1001-103-31-11-02290-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5219 HRA	0.00	1,739.27	0.00	0.00
1001-103-31-11-02290-5220 FICA	0.00	23.83	0.00	0.00
1001-103-31-11-02290-5234 VMERS	0.00	494.72	0.00	0.00
1001-103-31-11-02290-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-103-31-11-02290-5281 Dental Insurance	0.00	48.41	0.00	0.00
1001-103-31-11-02290-5292 Life Insurance	0.00	19.00	0.00	0.00
1001-103-31-11-02290-5296 Flex/HRA Admin Fees	0.00	19.80	0.00	20.00
1001-103-31-11-02290-5331 EE Train & Devel Svc	0.00	0.00	0.00	0.00
	0.00	28,772.68	0.00	20.00
1001-103-31-11-02410 9-12 Principal's Office				
1001-103-31-11-02410-5131 Substitutes Wages	1,500.00	1,243.75	1,545.00	1,500.00
1001-103-31-11-02410-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5141 Administrator Salaries	236,212.00	242,707.92	249,383.00	249,383.00
1001-103-31-11-02410-5161 Clerical Salaries	82,975.00	81,399.08	87,866.00	89,885.13
1001-103-31-11-02410-5191 Other Salaries	0.00	1,616.25	0.00	0.00
1001-103-31-11-02410-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5194 Overtime Wages	0.00	2,286.07	0.00	0.00
1001-103-31-11-02410-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5196 Health Ins Buyout	1,500.00	1,500.00	1,500.00	1,500.00
1001-103-31-11-02410-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5211 Health Insurance	46,345.00	50,542.95	43,709.00	38,837.00
1001-103-31-11-02410-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5219 HRA	9,630.00	10,949.35	8,025.00	11,640.00
1001-103-31-11-02410-5220 FICA	24,648.00	24,617.40	26,032.00	26,068.76
1001-103-31-11-02410-5234 VMERS	4,648.00	3,833.34	4,246.00	4,718.97
1001-103-31-11-02410-5261 Unemployment Comp	400.00	0.00	600.00	177.20
1001-103-31-11-02410-5271 Workers Comp	2,060.00	0.00	2,080.00	4,274.60
1001-103-31-11-02410-5281 Dental Insurance	3,200.00	1,520.22	1,760.00	1,888.08
1001-103-31-11-02410-5292 Life Insurance	5,220.00	1,337.76	828.00	822.00
1001-103-31-11-02410-5294 LTD Insurance	708.00	130.08	748.00	808.80
1001-103-31-11-02410-5296 Flex/HRA Admin Fees	432.00	163.35	432.00	175.00
1001-103-31-11-02410-5332 Conference Fees	0.00	0.00	0.00	2,500.00
1001-103-31-11-02410-5352 Other Technical Svc	0.00	0.00	0.00	0.00
1001-103-31-11-02410-5442 Rentals-Equip/Vehicles	1,810.00	1,849.68	1,810.00	1,900.00
1001-103-31-11-02410-5533 Postage	5,000.00	0.00	5,000.00	5,000.00
1001-103-31-11-02410-5536 Paper Shredding	4,000.00	308.00	4,000.00	4,000.00
1001-103-31-11-02410-5581 Mileage & Travel	4,350.00	413.44	7,350.00	7,400.00
1001-103-31-11-02410-5611 General Supplies	2,100.00	1,596.36	2,100.00	2,000.00
1001-103-31-11-02410-5615 Equipment < \$5K	2,000.00	950.00	0.00	0.00
1001-103-31-11-02410-5619 COVID Supplies	0.00	40.39	0.00	0.00
1001-103-31-11-02410-5641 Books and Periodicals	500.00	91.50	500.00	500.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02410-5811 Dues & Fees - Staff	8,500.00	6,458.55	8,500.00	8,500.00
	447,738.00	435,555.44	458,014.00	463,478.54
1001-103-31-11-02490 9-12 Graduation				
1001-103-31-11-02490-5341 Other Prof Svc	0.00	1,688.56	0.00	0.00
1001-103-31-11-02490-5442 Rentals - Equip/Vehicles	0.00	4,786.90	0.00	0.00
1001-103-31-11-02490-5611 General Supplies	14,330.00	5,889.41	14,537.00	15,789.00
1001-103-31-11-02490-5812 Dues & Fees - Students	0.00	0.00	0.00	0.00
	14,330.00	12,364.87	14,537.00	15,789.00
1001-103-31-11-02570 9-12 Personnel Services				
1001-103-31-11-02570-5251 Tuition Reimb - EE	68,142.00	11,469.66	49,950.00	49,950.00
1001-103-31-11-02570-5252 Mini-grants	7,500.00	1,000.00	7,500.00	7,500.00
1001-103-31-11-02570-5291 Tuition Reimb Vendor	0.00	11,824.63	0.00	0.00
	75,642.00	24,294.29	57,450.00	57,450.00
1001-103-31-11-02590 9-12 Non-Instructnl Suppo				
1001-103-31-11-02590-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5181 Non-Clerical Genrl Sal	0.00	7,299.80	0.00	0.00
1001-103-31-11-02590-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5196 Health Ins Buyout	0.00	337.50	0.00	0.00
1001-103-31-11-02590-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5219 HRA	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5220 FICA	0.00	538.52	0.00	0.00
1001-103-31-11-02590-5234 VMERS	0.00	294.06	0.00	0.00
1001-103-31-11-02590-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5281 Dental Insurance	0.00	0.00	0.00	0.00
1001-103-31-11-02590-5292 Life Insurance	0.00	7.60	0.00	0.00
1001-103-31-11-02590-5296 Flex/HRA Admin Fees	0.00	0.00	0.00	0.00
	0.00	8,477.48	0.00	0.00
1001-103-31-11-026 Facilities - MHS				
1001-103-31-11-02610 Operation of Bldngs MHS				
1001-103-31-11-02610-5131 Substitutes Wages	3,000.00	1,059.39	3,090.00	1,750.00
1001-103-31-11-02610-5181 Non-Clerical Genrl Sal	177,362.00	161,929.27	153,194.00	232,852.57
1001-103-31-11-02610-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02610-5194 Overtime Wages	12,000.00	4,142.54	12,000.00	0.00
1001-103-31-11-02610-5195 Summer Pay/Wages	9,000.00	1,125.00	9,000.00	10,000.00
1001-103-31-11-02610-5196 Health Ins Buyout	4,000.00	5,000.00	4,000.00	3,000.00
1001-103-31-11-02610-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02610-5211 Health Insurance	28,066.00	22,985.80	22,553.00	47,564.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02610-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02610-5219 HRA	7,920.00	5,979.71	4,950.00	17,295.00
1001-103-31-11-02610-5220 FICA	15,712.00	12,852.24	13,868.00	18,712.10
1001-103-31-11-02610-5234 VMERS	9,977.00	7,132.12	7,469.00	12,841.63
1001-103-31-11-02610-5261 Unemployment Comp	500.00	0.00	600.00	127.19
1001-103-31-11-02610-5271 Workers Comp	15,500.00	0.00	12,420.00	3,068.29
1001-103-31-11-02610-5281 Dental Insurance	4,000.00	1,709.59	1,760.00	2,768.16
1001-103-31-11-02610-5292 Life Insurance	1,450.00	182.40	184.00	230.00
1001-103-31-11-02610-5296 Flex/HRA Admin Fees	540.00	169.40	432.00	175.00
1001-103-31-11-02610-5341 Other Prof Svc	3,500.00	0.00	3,500.00	0.00
1001-103-31-11-02610-5411 Water & Sewer	8,000.00	5,039.58	8,000.00	8,000.00
1001-103-31-11-02610-5425 Trash, Recycling & Compo	28,000.00	14,818.92	28,000.00	20,000.00
1001-103-31-11-02610-5431 Non-Tech Repairs & Maint	5,000.00	4,311.15	5,000.00	5,000.00
1001-103-31-11-02610-5581 Mileage & Travel	500.00	0.00	500.00	0.00
1001-103-31-11-02610-5611 General Supplies	27,150.00	16,711.73	27,150.00	25,000.00
1001-103-31-11-02610-5615 Equipment < \$5K	5,000.00	0.00	5,000.00	5,000.00
1001-103-31-11-02610-5619 COVID Supplies	0.00	(966.46)	0.00	0.00
1001-103-31-11-02610-5621 Natural Gas	55,000.00	41,526.40	40,000.00	40,000.00
1001-103-31-11-02610-5622 Electricity	120,000.00	21,550.11	120,000.00	120,000.00
1001-103-31-11-02610-5623 Propane	0.00	0.00	0.00	0.00
1001-103-31-11-02610-5626 Gasoline & Diesel	7,500.00	7,793.54	7,500.00	7,500.00
1001-103-31-11-02610-5627 Wood Chips	0.00	0.00	0.00	4,000.00
1001-103-31-11-02610-5739 Other Equipment	0.00	0.00	0.00	0.00
	548,677.00	335,052.43	490,170.00	584,883.94
1001-103-31-11-02670 Safety - MHS				
1001-103-31-11-02670-5341 Other Prof Svc	0.00	10,402.62	0.00	0.00
1001-103-31-11-02670-5431 Non-Tech Repair & Maint	0.00	6,083.59	0.00	10,000.00
	0.00	16,486.21	0.00	10,000.00
1001-103-31-11-02680 Plant Maintenance MHS				
1001-103-31-11-02680-5131 Substitutes Wages	12,500.00	0.00	12,875.00	0.00
1001-103-31-11-02680-5171 Tech/Prof Staff Sal	122,159.00	102,463.13	128,145.00	86,668.34
1001-103-31-11-02680-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-11-02680-5194 Overtime Wages	9,000.00	4,391.76	9,000.00	0.00
1001-103-31-11-02680-5195 Summer Pay/Wages	6,873.00	1,387.50	6,873.00	14,000.19
1001-103-31-11-02680-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-11-02680-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-11-02680-5211 Health Insurance	28,066.00	21,833.44	30,389.00	16,286.00
1001-103-31-11-02680-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-11-02680-5219 HRA	7,920.00	7,268.89	6,600.00	3,990.00
1001-103-31-11-02680-5220 FICA	11,517.00	8,243.00	12,002.00	7,701.14
1001-103-31-11-02680-5234 VMERS	6,721.00	5,232.91	6,088.00	5,285.10
1001-103-31-11-02680-5261 Unemployment Comp	300.00	0.00	450.00	52.35
1001-103-31-11-02680-5271 Workers Comp	9,300.00	0.00	9,315.00	1,262.79
1001-103-31-11-02680-5281 Dental Insurance	2,400.00	1,254.16	1,320.00	880.08
1001-103-31-11-02680-5292 Life Insurance	870.00	102.60	138.00	92.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-11-02680-5294 LTD Insurance	0.00	0.00	0.00	0.00
1001-103-31-11-02680-5296 Flex/HRA Admin Fees	324.00	143.50	324.00	150.00
1001-103-31-11-02680-5331 EE Train & Devel Svc	0.00	450.00	0.00	0.00
1001-103-31-11-02680-5341 Other Prof Svc	0.00	28,995.57	0.00	0.00
1001-103-31-11-02680-5431 Non-Tech Repairs & Maint	256,250.00	68,332.86	231,250.00	215,000.00
1001-103-31-11-02680-5441 Rentals - Land/Buildings	0.00	3,483.99	0.00	2,500.00
1001-103-31-11-02680-5442 Rentals-Equip/Vehicles	3,500.00	1,535.16	3,500.00	5,000.00
1001-103-31-11-02680-5490 Other Purch Prop Svc	21,000.00	212.70	21,000.00	10,000.00
1001-103-31-11-02680-5581 Mileage & Travel	800.00	0.00	800.00	0.00
1001-103-31-11-02680-5611 General Supplies	6,000.00	20,983.13	6,000.00	17,000.00
1001-103-31-11-02680-5615 Equipment <\$5K	0.00	18,990.37	0.00	0.00
1001-103-31-11-02680-5619 COVID Supplies	0.00	335.80	0.00	0.00
1001-103-31-11-02680-5721 DO NOT USE Buildings	0.00	555.50	0.00	0.00
1001-103-31-11-02680-5739 Other Equipment	25,000.00	46,860.53	0.00	10,000.00
1001-103-31-11-02680-5811 Dues & Fees	1,500.00	370.00	1,500.00	500.00
	532,000.00	343,426.50	487,569.00	396,367.99
1001-103-31-11-027 9-12 Transportation				
1001-103-31-11-02711-5513 504 Transport - Other	9,392.00	19,228.75	8,821.00	0.00
1001-103-31-11-02711-5514 504 Transport- Indep Sch	37,170.00	0.00	8,821.00	0.00
1001-103-31-11-02711-5519 Mtn Transit - HTS Busses	255,343.00	89,084.70	293,110.00	296,305.08
1001-103-31-11-02713-5519 Mtn Transit - Vocatnl Bu	40,473.00	29,573.36	40,473.00	40,473.00
1001-103-31-11-02715-5519 Trans Svc - Other	0.00	0.00	0.00	0.00
1001-103-31-11-02716-5519 Trans Svc - Other	0.00	0.00	0.00	0.00
	342,378.00	137,886.81	351,225.00	336,778.08
1001-103-31-11-04 9-12 Facilities Construct				
1001-103-31-11-04300-5341 Other Prof Svc	0.00	0.00	0.00	0.00
1001-103-31-11-04700-5451 Construction Svc	0.00	27,067.32	0.00	0.00
1001-103-31-11-04700-5739 Other Equipment	0.00	0.00	0.00	0.00
1001-103-31-11-04900-5425 Debris Removal	0.00	8,857.40	0.00	0.00
1001-103-31-11-04900-5451 Construction Svc	0.00	5,125.00	0.00	0.00
	0.00	41,049.72	0.00	0.00
1001-103-31-21 9-12 Spec Ed Eligible				
1001-103-31-21-01201 9-12 Spec Ed Instruction				
1001-103-31-21-01201-5111 Teachers Salaries	413,094.00	357,220.48	433,137.00	468,143.00
1001-103-31-21-01201-5121 Paraeducator Wages	224,902.00	206,415.05	265,107.00	266,709.12
1001-103-31-21-01201-5131 Substitutes Wages	3,000.00	0.00	3,090.00	0.00
1001-103-31-21-01201-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5192 Stipends	11,500.00	2,925.00	11,500.00	10,683.76
1001-103-31-21-01201-5193 Extra Duties	0.00	1,611.94	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-21-01201-5194 Overtime Wages	0.00	134.32	0.00	0.00
1001-103-31-21-01201-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5196 Health Ins Buyout	6,000.00	7,000.08	7,500.00	3,500.00
1001-103-31-21-01201-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5211 Health Insurance	133,058.00	106,037.04	131,951.00	177,291.00
1001-103-31-21-01201-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5219 HRA	31,850.00	20,763.15	24,225.00	44,730.00
1001-103-31-21-01201-5220 FICA	50,375.00	42,768.38	55,106.00	57,033.49
1001-103-31-21-01201-5232 VSTRS--OPEB	7,250.00	6,645.00	6,700.00	7,010.00
1001-103-31-21-01201-5234 VMERS	12,538.00	9,460.46	12,811.00	14,002.23
1001-103-31-21-01201-5261 Unemployment Comp	1,500.00	0.00	2,400.00	387.68
1001-103-31-21-01201-5271 Workers Comp	7,725.00	0.00	8,320.00	9,352.00
1001-103-31-21-01201-5281 Dental Insurance	8,000.00	4,014.95	7,040.00	7,552.32
1001-103-31-21-01201-5292 Life Insurance	6,380.00	858.50	1,058.00	1,052.40
1001-103-31-21-01201-5296 Flex/HRA Admin Fees	1,620.00	577.55	1,728.00	1,500.00
1001-103-31-21-01201-5341 Other Prof Svc	0.00	6,994.50	0.00	0.00
1001-103-31-21-01201-5561 Tuition- Public VT LEA	44,100.00	39,632.27	38,935.00	0.00
1001-103-31-21-01201-5562 Tuition - Indep Schl	784,684.00	1,106,562.80	994,763.00	1,029,500.00
1001-103-31-21-01201-5581 Mileage & Travel	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5592 Inclusion Services	44,229.00	9,366.95	65,079.00	0.00
1001-103-31-21-01201-5594 SpEd Excess-Pub VT LEA	6,100.00	17,019.73	6,100.00	6,100.00
1001-103-31-21-01201-5595 SpEd Excess - Indep Schl	0.00	37,406.00	0.00	0.00
1001-103-31-21-01201-5611 General Supplies	5,500.00	2,350.59	5,500.00	5,500.00
1001-103-31-21-01201-5615 Equipment < \$5K	14,000.00	0.00	14,000.00	0.00
1001-103-31-21-01201-5641 Books and Periodicals	500.00	0.00	500.00	0.00
1001-103-31-21-01201-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5652 Software & Licenses	1,000.00	1,334.00	1,000.00	1,000.00
1001-103-31-21-01201-5655 Tech Equipment <\$5K	0.00	1,235.52	0.00	0.00
1001-103-31-21-01201-5812 Dues & Fees - Students	0.00	0.00	0.00	0.00
1001-103-31-21-01201-5897 PY Tuition & Othr Costs	0.00	7,396.56	0.00	0.00
	1,818,905.00	1,995,730.82	2,097,550.00	2,111,047.00
1001-103-31-21-02120 9-12 Spec Ed Guidance				
1001-103-31-21-02120-5592 Howard Ctr Social Worker	101,811.00	91,787.73	103,136.00	105,000.00
1001-103-31-21-02140 9-12 Spec Ed Psych Svc				
1001-103-31-21-02140-5341 Other Prof Svc	11,200.00	6,750.00	11,200.00	10,000.00
1001-103-31-21-02140-5611 General Supplies	825.00	244.27	825.00	825.00
	12,025.00	6,994.27	12,025.00	10,825.00
1001-103-31-21-02151 9-12 Spec Ed SLP Svc				
1001-103-31-21-02151-5111 Teachers Salaries	65,582.00	59,216.07	68,498.00	56,154.00
1001-103-31-21-02151-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5192 Stipends	3,000.00	0.00	3,000.00	4,645.11

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-21-02151-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5211 Health Insurance	13,101.00	12,725.15	14,358.00	22,278.00
1001-103-31-21-02151-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-21-02151-5219 HRA	3,780.00	3,318.42	3,150.00	3,825.00
1001-103-31-21-02151-5220 FICA	5,247.00	4,308.13	5,470.00	4,651.13
1001-103-31-21-02151-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-103-31-21-02151-5261 Unemployment Comp	100.00	0.00	150.00	31.62
1001-103-31-21-02151-5271 Workers Comp	515.00	0.00	520.00	762.66
1001-103-31-21-02151-5281 Dental Insurance	800.00	735.57	440.00	504.00
1001-103-31-21-02151-5292 Life Insurance	580.00	83.60	92.00	91.20
1001-103-31-21-02151-5296 Flex/HRA Admin Fees	108.00	54.45	108.00	55.00
1001-103-31-21-02151-5341 Other Prof Svc	1,870.00	2,310.00	1,870.00	2,000.00
1001-103-31-21-02151-5581 Mileage & Travel	1,930.00	(697.20)	1,930.00	2,000.00
1001-103-31-21-02151-5611 General Supplies	2,475.00	1,299.53	2,475.00	2,000.00
1001-103-31-21-02151-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	99,088.00	83,353.72	102,061.00	100,399.72
1001-103-31-21-02160 9-12 Spec Ed OT Svc				
1001-103-31-21-02160-5341 Other Prof Svc	5,500.00	6,225.85	5,500.00	15,000.00
1001-103-31-21-02160-5611 General Supplies	1,650.00	0.00	1,650.00	500.00
1001-103-31-21-02160-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	7,150.00	6,225.85	7,150.00	15,500.00
1001-103-31-21-02170 9-12 Spec Ed Phys Therapy				
1001-103-31-21-02170-5191 Other Salaries	3,800.00	686.00	3,800.00	0.00
1001-103-31-21-02170-5220 FICA	291.00	52.49	291.00	0.00
1001-103-31-21-02170-5341 Other Prof Services	0.00	3,730.25	0.00	9,000.00
1001-103-31-21-02170-5611 General Supplies	710.00	0.00	710.00	0.00
1001-103-31-21-02170-5615 Equipment <\$5K	0.00	0.00	0.00	0.00
	4,801.00	4,468.74	4,801.00	9,000.00
1001-103-31-21-02180 9-12 Spec Ed Vision Svc				
1001-103-31-21-02180-5341 Other Prof Svc	0.00	70,212.10	0.00	73,000.00
1001-103-31-21-02180-5611 General Supplies	0.00	0.00	0.00	0.00
1001-103-31-21-02180-5734 Tech-Related Hardware	0.00	5,760.00	0.00	0.00
	0.00	75,972.10	0.00	73,000.00
1001-103-31-21-02190 9-12 Student Support Svc				
1001-103-31-21-02190-5111 Teachers Salaries	71,901.00	0.00	74,947.00	79,525.00
1001-103-31-21-02190-5121 Paraeducator Wages	0.00	21,114.41	0.00	68,732.43
1001-103-31-21-02190-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02190-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-21-02190-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-21-02190-5194 Overtime Wages	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-21-02190-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-21-02190-5211 Health Insurance	10,785.00	4,607.03	11,820.00	28,603.81
1001-103-31-21-02190-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-21-02190-5219 HRA	3,780.00	73.47	3,150.00	5,326.65
1001-103-31-21-02190-5220 FICA	5,500.00	1,154.29	5,733.00	11,341.69
1001-103-31-21-02190-5234 VMERS	0.00	1,032.48	0.00	3,608.45
1001-103-31-21-02190-5261 Unemployment Comp	100.00	0.00	150.00	77.09
1001-103-31-21-02190-5271 Workers Comp	515.00	0.00	520.00	1,859.74
1001-103-31-21-02190-5281 Dental Insurance	800.00	995.66	440.00	1,238.87
1001-103-31-21-02190-5292 Life Insurance	580.00	87.50	92.00	168.02
1001-103-31-21-02190-5296 Flex/HRA Admin Fees	108.00	54.45	108.00	55.00
1001-103-31-21-02190-5341 Other Prof Svc	0.00	186.00	0.00	0.00
	94,069.00	29,305.29	96,960.00	200,536.75
1001-103-31-21-02290 9-12 Othr Instructnl Supp				
1001-103-31-21-02290-5111 Teachers Salaries	0.00	136,919.48	0.00	0.00
1001-103-31-21-02290-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5192 Stipends	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5211 Health Insurance	0.00	20,927.92	0.00	0.00
1001-103-31-21-02290-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5219 HRA	0.00	9,243.23	0.00	0.00
1001-103-31-21-02290-5220 FICA	0.00	9,776.33	0.00	0.00
1001-103-31-21-02290-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5234 VMERS	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-103-31-21-02290-5281 Dental Insurance	0.00	(88.39)	0.00	0.00
1001-103-31-21-02290-5292 Life Insurance	0.00	60.80	0.00	0.00
1001-103-31-21-02290-5296 Flex/HRA Admin Fees	0.00	54.40	0.00	55.00
1001-103-31-21-02290-5521 P&C Insurance	0.00	699.00	0.00	0.00
	0.00	177,592.77	0.00	55.00
1001-103-31-21-02570 9-12 Sp Ed Personnel Svc				
1001-103-31-21-02570-5251 Tuition Reimb - EE	0.00	116.59	0.00	0.00
1001-103-31-21-02570-5291 Tuition Reimb Vendor	0.00	3,989.71	0.00	0.00
	0.00	4,106.30	0.00	0.00
1001-103-31-21-02711 9-12 Spec Ed Transportati				
1001-103-31-21-02711-5512 Trans Svc-Indep. Schl	33,494.00	36,156.20	19,633.00	0.00
1001-103-31-21-02711-5518 Mtn Transit - HTS Busses	165,603.00	34,244.88	173,883.15	75,000.00
1001-103-31-21-02711-5519 Transport Svc - Other	121,484.00	165,148.60	173,441.00	175,000.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
	320,581.00	235,549.68	366,957.15	250,000.00
1001-103-31-22 9-12 Spec Ed Ineligible				
1001-103-31-22-01201-5121 Paraeducator Wages	0.00	158.06	0.00	0.00
1001-103-31-22-01201-5211 Health Insurance	0.00	8.08	0.00	0.00
1001-103-31-22-01201-5220 FICA	0.00	11.51	0.00	0.00
1001-103-31-22-01201-5234 VMERS	0.00	7.13	0.00	0.00
1001-103-31-22-01201-5561 Tuition- Public VT LEA	0.00	8,750.00	0.00	0.00
1001-103-31-22-01201-5897 Prior Year Tuition	0.00	0.00	0.00	0.00
1001-103-31-22-02151-5111 Teachers Salaries	0.00	7,656.96	0.00	0.00
1001-103-31-22-02151-5211 Health Insurance	0.00	374.98	0.00	0.00
1001-103-31-22-02151-5220 FICA	0.00	557.06	0.00	0.00
1001-103-31-22-02790-5518 COVID Transportation	0.00	0.00	0.00	0.00
	0.00	17,523.78	0.00	0.00
1001-103-31-91 Athletics				
1001-103-31-91-01401-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5151 Supervisor Salaries	87,204.00	89,601.99	91,395.00	92,049.00
1001-103-31-91-01401-5161 Clerical Salaries	32,902.00	26,297.08	27,559.00	28,555.75
1001-103-31-91-01401-5191 Bullying/Harrassment Stp	2,000.00	0.00	0.00	0.00
1001-103-31-91-01401-5192 Extracurricular Stipends	267,500.00	191,105.88	267,500.00	219,199.89
1001-103-31-91-01401-5193 Admin Coverage	2,500.00	7,336.20	2,500.00	5,000.00
1001-103-31-91-01401-5194 Overtime Wages	0.00	321.74	0.00	0.00
1001-103-31-91-01401-5195 Summer Pay/Wages	0.00	0.00	0.00	4,135.48
1001-103-31-91-01401-5196 Health Ins Buyout	4,500.00	3,000.00	3,000.00	3,000.00
1001-103-31-91-01401-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5211 Health Insurance	0.00	5,180.71	7,836.00	8,143.00
1001-103-31-91-01401-5218 HSA	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5219 HRA	0.00	29.37	1,650.00	1,995.00
1001-103-31-91-01401-5220 FICA	30,150.00	22,464.80	29,984.00	26,377.55
1001-103-31-91-01401-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5234 VMERS	1,893.00	1,197.85	1,310.00	6,331.75
1001-103-31-91-01401-5261 Unemployment Comp	200.00	0.00	300.00	179.30
1001-103-31-91-01401-5271 Workers Comp	1,030.00	0.00	1,040.00	4,325.23
1001-103-31-91-01401-5281 Dental Insurance	800.00	403.37	880.00	944.04
1001-103-31-91-01401-5292 Life Insurance	2,610.00	588.49	414.00	137.20
1001-103-31-91-01401-5294 LTD Insurance	262.00	48.02	274.00	288.12
1001-103-31-91-01401-5296 Flex/HRA Admin Fees	216.00	49.50	216.00	55.00
1001-103-31-91-01401-5332 Conferences	500.00	0.00	0.00	500.00
1001-103-31-91-01401-5341 Athletic Trainer	25,000.00	24,440.25	28,000.00	30,000.00
1001-103-31-91-01401-5342 Other Prof Svc	6,375.00	3,314.00	6,395.00	3,500.00
1001-103-31-91-01401-5431 Non-Technology R&M	6,500.00	5,128.50	6,500.00	3,500.00
1001-103-31-91-01401-5441 Rentals-Land/Buildings	0.00	7,437.50	0.00	0.00
1001-103-31-91-01401-5442 Rentals-Equip/Vehicles	20,200.00	11,482.25	22,200.00	22,200.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-103-31-91-01401-5534 Telephone	0.00	0.00	600.00	600.00
1001-103-31-91-01401-5581 Mileage & Travel	4,000.00	310.58	4,500.00	4,500.00
1001-103-31-91-01401-5611 General Supplies	15,600.00	17,216.12	20,000.00	20,000.00
1001-103-31-91-01401-5615 Equipment < \$5K	30,170.00	14,726.20	40,107.00	40,107.00
1001-103-31-91-01401-5619 COVID Supplies	0.00	1,005.80	0.00	0.00
1001-103-31-91-01401-5641 Books and Periodicals	900.00	117.00	900.00	100.00
1001-103-31-91-01401-5652 Software & Licenses	12,000.00	7,433.76	1,200.00	13,000.00
1001-103-31-91-01401-5739 Other Equipment	0.00	0.00	0.00	0.00
1001-103-31-91-01401-5811 Dues & Fees - Staff	0.00	1,422.90	345.00	0.00
1001-103-31-91-01401-5812 Dues & Fees - Students	44,894.00	8,574.88	46,294.00	48,194.00
1001-103-31-91-02570-5251 Tuition Reimb - EE	0.00	0.00	0.00	0.00
1001-103-31-91-02570-5291 Tuition Reimb Vendor	0.00	0.00	0.00	0.00
1001-103-31-91-02660-5341 Other Prof Svc	0.00	225.00	0.00	0.00
1001-103-31-91-02716-5519 Transportation	88,612.00	43,466.35	93,500.00	100,000.00
1001-103-31-91-11401-5811 Dues & Fees - Staff	0.00	345.00	0.00	0.00
	688,518.00	494,271.09	706,399.00	686,917.31
1001-103-31-92 Co-Curriculars				
1001-103-31-92-01501 General Co-Curric				
1001-103-31-92-01501-5192 Stipends	0.00	23,843.00	0.00	96,867.52
1001-103-31-92-01501-5220 FICA	0.00	1,824.03	0.00	7,410.36
	0.00	25,667.03	0.00	104,277.88
1001-103-31-92-01502 National Honor Society				
1001-103-31-92-01502-5611 General Supplies	1,000.00	93.75	0.00	0.00
1001-103-31-92-01502-5812 Dues & Fees - Students	400.00	385.00	0.00	0.00
	1,400.00	478.75	0.00	0.00
1001-201-21-11-01101-5251 Tuition Reimb	0.00	1,051.50	0.00	0.00
1001-201-51 District				
1001-201-51-11 District Regular Ed				
1001-201-51-11-01154 504 Services - Holding				
1001-201-51-11-01154-5592 504 Services Holding	50,772.00	0.00	0.00	0.00
1001-201-51-11-02190-5611 General Supplies	0.00	0.00	0.00	0.00
1001-201-51-11-02212 Curriculum				
1001-201-51-11-02212-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5132 Long-Term Sub Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5141 Administrator Salaries	105,264.00	108,158.96	111,134.00	111,133.00
1001-201-51-11-02212-5161 Clerical Salaries	23,920.00	22,905.34	50,133.00	0.00
1001-201-51-11-02212-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5192 Curriculum Stipends	33,314.00	18,746.02	47,248.00	45,000.00
1001-201-51-11-02212-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5194 Overtime Wages	0.00	1,273.78	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02212-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5196 Health Ins Buyout	0.00	166.66	0.00	0.00
1001-201-51-11-02212-5197 Unallow Grant Stipends	0.00	2,054.50	0.00	0.00
1001-201-51-11-02212-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5211 Health Insurance	28,983.00	20,955.43	31,764.00	22,278.00
1001-201-51-11-02212-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5219 HRA	5,670.00	10,690.13	4,725.00	3,825.00
1001-201-51-11-02212-5220 FICA	12,432.00	12,508.28	15,951.00	11,944.17
1001-201-51-11-02212-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-201-51-11-02212-5234 VMERS	1,316.00	1,526.41	2,382.00	5,834.48
1001-201-51-11-02212-5261 Unemployment Comp	150.00	0.00	225.00	81.19
1001-201-51-11-02212-5271 Workers Comp	773.00	0.00	780.00	1,394.05
1001-201-51-11-02212-5281 Dental Insurance	1,200.00	816.12	660.00	504.00
1001-201-51-11-02212-5292 Life Insurance	2,610.00	747.42	414.00	365.00
1001-201-51-11-02212-5294 LTD Insurance	316.00	85.16	333.00	347.88
1001-201-51-11-02212-5296 Flex/HRA Admin Fees	162.00	160.06	162.00	162.00
1001-201-51-11-02212-5321 Prof Educational Svc	6,000.00	5,976.50	6,000.00	6,000.00
1001-201-51-11-02212-5322 Unallowable Grant PD	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5329 COVID Prof Ed Svc	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5331 EE Train & Devel Svc	2,000.00	4,087.75	1,000.00	0.00
1001-201-51-11-02212-5442 Rentals-Equip/Vehicles	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5581 Mileage & Travel	1,000.00	26.25	500.00	500.00
1001-201-51-11-02212-5582 Unallowable Grant Travel	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5611 General Supplies	2,500.00	7,108.09	1,500.00	1,500.00
1001-201-51-11-02212-5641 Books and Periodicals	56,000.00	50,352.62	40,000.00	40,000.00
1001-201-51-11-02212-5652 Software & Licenses	0.00	0.00	0.00	0.00
1001-201-51-11-02212-5811 Dues & Fees - Staff	2,818.00	2,347.00	3,418.00	5,000.00
	286,428.00	270,692.48	318,329.00	257,270.77
1001-201-51-11-02213 Instructnl Staff Training				
1001-201-51-11-02213-5192 Stipends	0.00	5,000.00	0.00	0.00
1001-201-51-11-02213-5220 FICA	0.00	382.50	0.00	0.00
1001-201-51-11-02213-5331 EE Train & Devel Svc	11,100.00	550.00	0.00	0.00
1001-201-51-11-02213-5651 Supplies-Tech Related	1,750.00	0.00	0.00	0.00
	12,850.00	5,932.50	0.00	0.00
1001-201-51-11-02219-5611 General Supplies	900.00	0.00	0.00	0.00
1001-201-51-11-02219-5641 Books and Periodicals	3,571.00	0.00	0.00	0.00
1001-201-51-11-02219-5811 Dues & Fees - Staff	0.00	0.00	0.00	0.00
	4,471.00	0.00	0.00	0.00
1001-201-51-11-02230 Instruction-Related Tech				
1001-201-51-11-02230-5171 Tech/Prof Staff Sal	62,000.00	63,704.94	64,980.00	69,180.70
1001-201-51-11-02230-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5192 Stipends	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5195 Summer IT Help	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02230-5196 Health Ins Buyout	0.00	1,500.00	3,000.00	3,000.00
1001-201-51-11-02230-5199 COVID Duties	0.00	(150.00)	0.00	0.00
1001-201-51-11-02230-5211 Health Insurance	19,322.00	7,973.41	0.00	0.00
1001-201-51-11-02230-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5219 HRA	3,780.00	191.29	0.00	0.00
1001-201-51-11-02230-5220 FICA	4,743.00	4,227.79	5,200.00	5,292.32
1001-201-51-11-02230-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	0.00
1001-201-51-11-02230-5234 VMERS	0.00	0.00	0.00	3,631.99
1001-201-51-11-02230-5261 Unemployment Comp	100.00	0.00	150.00	35.97
1001-201-51-11-02230-5271 Workers Comp	515.00	0.00	520.00	867.80
1001-201-51-11-02230-5281 Dental Insurance	800.00	444.59	440.00	504.00
1001-201-51-11-02230-5292 Life Insurance	580.00	242.18	92.00	91.20
1001-201-51-11-02230-5294 LTD Insurance	186.00	35.24	195.00	211.44
1001-201-51-11-02230-5296 Flex/HRA Admin Fees	108.00	43.25	108.00	108.00
1001-201-51-11-02230-5321 Prof Educational Svc	7,500.00	10,500.00	7,500.00	7,500.00
1001-201-51-11-02230-5331 EE Train & Devel Svc	4,000.00	1,200.00	4,000.00	0.00
1001-201-51-11-02230-5341 Other Prof Svc	0.00	1,400.00	0.00	0.00
1001-201-51-11-02230-5432 Technology R&M	6,000.00	692.75	6,000.00	0.00
1001-201-51-11-02230-5442 Rentals - Equipment	0.00	725.00	0.00	0.00
1001-201-51-11-02230-5611 General Supplies	0.00	35.00	0.00	0.00
1001-201-51-11-02230-5615 Equipment <\$5K	0.00	5,834.50	0.00	0.00
1001-201-51-11-02230-5619 COVID Supplies	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5651 Supplies-Tech Related	0.00	164,561.50	0.00	0.00
1001-201-51-11-02230-5652 Software & Licenses	86,790.00	106,046.72	104,395.00	127,353.48
1001-201-51-11-02230-5653 STAR Reading & Math	13,813.00	22,067.25	13,813.00	13,813.00
1001-201-51-11-02230-5655 Tech Equipment <\$5K	148,820.00	25,709.64	167,553.00	166,500.00
1001-201-51-11-02230-5659 COVID Tech Supplies	0.00	0.00	0.00	0.00
1001-201-51-11-02230-5734 Tech. Hardware	0.00	9,093.00	0.00	0.00
	360,507.00	427,407.05	379,286.00	398,089.90
1001-201-51-11-02240 Data & Assessment				
1001-201-51-11-02240-5151 Supervisor Salaries	75,205.00	68,595.54	78,819.00	79,398.00
1001-201-51-11-02240-5161 Clerical Salaries	22,541.00	35,970.03	23,867.00	24,575.17
1001-201-51-11-02240-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5192 Stipends	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5194 Overtime Wages	0.00	5.71	0.00	0.00
1001-201-51-11-02240-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5196 Health Ins Buyout	3,500.00	1,333.34	1,500.00	1,500.00
1001-201-51-11-02240-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5211 Health Insurance	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5219 HRA	0.00	0.00	0.00	3,825.00
1001-201-51-11-02240-5220 FICA	7,746.00	7,354.48	7,970.00	7,953.95
1001-201-51-11-02240-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5234 VMERS	5,570.00	4,326.17	4,949.00	5,458.59
1001-201-51-11-02240-5261 Unemployment Comp	200.00	0.00	300.00	54.07
1001-201-51-11-02240-5271 Workers Comp	1,030.00	0.00	1,040.00	1,304.24

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02240-5281 Dental Insurance	1,600.00	330.03	880.00	440.04
1001-201-51-11-02240-5292 Life Insurance	870.00	311.79	46.00	137.20
1001-201-51-11-02240-5294 LTD Insurance	226.00	41.42	236.00	248.52
1001-201-51-11-02240-5296 Flex/HRA Admin Fees	216.00	40.70	216.00	216.00
1001-201-51-11-02240-5331 EE Train & Devel Svc	300.00	0.00	300.00	300.00
1001-201-51-11-02240-5581 Mileage & Travel	350.00	0.00	350.00	300.00
1001-201-51-11-02240-5611 General Supplies	3,000.00	1,667.69	3,000.00	3,000.00
1001-201-51-11-02240-5641 Books and Periodicals	150.00	51.33	150.00	150.00
1001-201-51-11-02240-5652 Software & Licenses	0.00	0.00	0.00	0.00
1001-201-51-11-02240-5811 Dues & Fees - Staff	150.00	89.00	150.00	150.00
	122,654.00	120,117.23	123,773.00	129,010.78
1001-201-51-11-0231 Board of School Trustees				
1001-201-51-11-02311-5192 School Board Stipends	14,500.00	13,650.00	14,500.00	14,500.00
1001-201-51-11-02311-5220 FICA	1,110.00	1,044.55	1,109.00	1,109.25
1001-201-51-11-02311-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-201-51-11-02311-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-201-51-11-02311-5312 Treasurer's Services	13,500.00	23,900.00	13,517.00	14,000.00
1001-201-51-11-02311-5331 Training & Devel Svc	1,500.00	0.00	1,500.00	1,500.00
1001-201-51-11-02311-5341 Other Legal Services	35,000.00	41,101.50	35,000.00	35,000.00
1001-201-51-11-02311-5342 Auditing Services	42,000.00	27,730.00	42,000.00	35,000.00
1001-201-51-11-02311-5343 Legal Svc-Negotiations	0.00	900.00	0.00	1,000.00
1001-201-51-11-02311-5541 Advertising-School Board	0.00	150.00	0.00	0.00
1001-201-51-11-02311-5581 Mileage & Travel	300.00	15.23	300.00	300.00
1001-201-51-11-02311-5611 General Supplies	1,300.00	1,157.76	1,300.00	0.00
1001-201-51-11-02311-5811 Dues & Fees	8,240.00	8,254.00	8,240.00	8,200.00
1001-201-51-11-02317-5142 Management Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02317-5198 General Salaries	0.00	0.00	0.00	200,000.00
1001-201-51-11-02317-5341 Legal Svc-Negotiations	20,000.00	900.00	20,000.00	10,000.00
	137,450.00	118,803.04	137,466.00	320,609.25
1001-201-51-11-02320 Superintendent				
1001-201-51-11-02320-5141 Administrator Salaries	129,000.00	145,670.60	136,680.00	260,000.00
1001-201-51-11-02320-5161 Clerical Salaries	76,427.00	55,565.19	70,312.00	60,639.00
1001-201-51-11-02320-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02320-5192 Stipends	0.00	1,250.00	0.00	0.00
1001-201-51-11-02320-5194 Overtime Wages	0.00	576.00	0.00	0.00
1001-201-51-11-02320-5196 Health Ins Buyout	0.00	0.00	0.00	3,000.00
1001-201-51-11-02320-5211 Health Insurance	27,422.00	21,800.90	19,854.00	31,191.00
1001-201-51-11-02320-5218 HSA	0.00	4,200.00	4,200.00	4,200.00
1001-201-51-11-02320-5219 HRA	7,560.00	3,737.23	1,575.00	5,985.00
1001-201-51-11-02320-5220 FICA	15,716.00	14,714.70	15,835.00	24,528.88
1001-201-51-11-02320-5232 VSTRS--OPEB	0.00	0.00	0.00	1,402.00
1001-201-51-11-02320-5234 VMERS	4,204.00	2,440.52	2,634.00	9,126.55
1001-201-51-11-02320-5261 Unemployment Comp	250.00	0.00	375.00	166.73
1001-201-51-11-02320-5271 Workers Comp	1,287.00	0.00	1,299.00	4,022.10
1001-201-51-11-02320-5281 Dental Insurance	2,000.00	1,138.94	1,100.00	1,888.08

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02320-5292 Life Insurance	3,190.00	867.73	460.00	638.60
1001-201-51-11-02320-5294 LTD Insurance	545.00	99.94	621.00	961.80
1001-201-51-11-02320-5296 Flex/HRA Admin Fees	270.00	134.90	270.00	150.00
1001-201-51-11-02320-5298 District-Wide Enrich	6,250.00	0.00	6,250.00	6,250.00
1001-201-51-11-02320-5311 Official/Admin Svc	3,000.00	0.00	3,000.00	0.00
1001-201-51-11-02320-5331 EE Train & Devel Svc	3,500.00	6,169.60	2,500.00	2,000.00
1001-201-51-11-02320-5332 Conferences	4,500.00	0.00	4,500.00	0.00
1001-201-51-11-02320-5533 Postage	0.00	0.00	0.00	0.00
1001-201-51-11-02320-5541 Advertising	0.00	923.75	0.00	0.00
1001-201-51-11-02320-5551 Printing	0.00	757.50	0.00	0.00
1001-201-51-11-02320-5581 Mileage & Travel	1,000.00	0.00	1,000.00	1,000.00
1001-201-51-11-02320-5611 General Supplies	1,350.00	1,187.31	1,350.00	0.00
1001-201-51-11-02320-5613 Recognitions	500.00	0.00	500.00	500.00
1001-201-51-11-02320-5614 Incidentals	1,000.00	229.88	1,000.00	1,000.00
1001-201-51-11-02320-5615 Equipment < \$5K	0.00	0.00	0.00	0.00
1001-201-51-11-02320-5641 Books and Periodicals	1,000.00	59.50	1,000.00	500.00
1001-201-51-11-02320-5651 Software Subscriptions	0.00	144.00	0.00	0.00
1001-201-51-11-02320-5811 Dues & Fees	8,000.00	4,770.00	8,000.00	5,000.00
	297,971.00	266,438.19	284,315.00	424,149.74
1001-201-51-11-02495 Grants Administration				
1001-201-51-11-02495-5171 Tech/Prof Staff Sal	0.00	15,032.34	0.00	0.00
1001-201-51-11-02495-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5211 Health Insurance	0.00	3,275.02	0.00	0.00
1001-201-51-11-02495-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5219 HRA	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5220 FICA	0.00	1,033.36	0.00	0.00
1001-201-51-11-02495-5234 VMERS	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5261 Unemployment Comp	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5271 Workers Comp	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5281 Dental Insurance	0.00	142.71	0.00	0.00
1001-201-51-11-02495-5292 Life Insurance	0.00	69.69	0.00	0.00
1001-201-51-11-02495-5294 LTD Insurance	0.00	0.00	0.00	0.00
1001-201-51-11-02495-5296 Flex/HRA Admin Fees	0.00	0.00	0.00	0.00
	0.00	19,553.12	0.00	0.00
1001-201-51-11-02510 Fiscal Services				
1001-201-51-11-02510-5141 Administrator Salaries	92,500.00	110,128.49	97,652.00	83,000.00
1001-201-51-11-02510-5161 Clerical Salaries	16,500.00	22,869.90	16,500.00	49,150.00
1001-201-51-11-02510-5171 Tech/Prof Staff Sal	103,000.00	101,732.84	103,000.00	114,426.72
1001-201-51-11-02510-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5192 Stipends	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5194 Overtime Wages	0.00	3,321.45	5,000.00	2,000.00
1001-201-51-11-02510-5196 Health Ins Buyout	0.00	5,500.00	6,000.00	3,000.00
1001-201-51-11-02510-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5211 Health Insurance	33,178.00	24,956.13	18,233.00	45,426.00
1001-201-51-11-02510-5218 HSA	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02510-5219 HRA	9,450.00	2,078.22	3,150.00	7,815.00
1001-201-51-11-02510-5220 FICA	9,272.00	18,472.98	17,454.00	18,863.12
1001-201-51-11-02510-5234 VMERS	15,416.00	16,486.48	15,920.00	12,945.28
1001-201-51-11-02510-5251 Tuition Reimb - EE	0.00	1,590.00	0.00	0.00
1001-201-51-11-02510-5261 UCC TO ALLOCATE	350.00	12,925.00	525.00	128.22
1001-201-51-11-02510-5271 WC TO ALLOCATE	1,803.00	192,648.00	1,820.00	3,093.06
1001-201-51-11-02510-5281 Dental Insurance	2,800.00	1,436.61	1,540.00	1,952.04
1001-201-51-11-02510-5292 Life In TO ALLOCATE	3,770.00	3,124.71	598.00	364.80
1001-201-51-11-02510-5294 LTD In TO ALLOCATE	637.00	530.08	652.00	487.04
1001-201-51-11-02510-5296 Flex/HRA Admin Fees	378.00	125.46	378.00	130.00
1001-201-51-11-02510-5311 Official/Admin Svc	3,500.00	2,661.33	3,500.00	0.00
1001-201-51-11-02510-5331 EE Training	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5332 Conferences	700.00	0.00	500.00	0.00
1001-201-51-11-02510-5352 Other Technical Svc	0.00	7,314.75	0.00	2,000.00
1001-201-51-11-02510-5459 COVID Rentals	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5533 Postage	6,000.00	2,860.89	6,000.00	9,000.00
1001-201-51-11-02510-5534 Telephone	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5536 Paper Shredding	0.00	235.00	0.00	0.00
1001-201-51-11-02510-5539 COVID Communications	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5551 Printing	0.00	705.00	0.00	0.00
1001-201-51-11-02510-5581 Mileage & Travel	700.00	50.78	500.00	0.00
1001-201-51-11-02510-5611 General Supplies	4,000.00	3,164.87	4,200.00	0.00
1001-201-51-11-02510-5615 Equipment < \$5K	17,050.00	4,343.95	1,000.00	1,000.00
1001-201-51-11-02510-5641 Books and Periodicals	0.00	16.00	0.00	0.00
1001-201-51-11-02510-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5652 Software & Licenses	6,860.00	7,900.00	8,000.00	8,000.00
1001-201-51-11-02510-5811 Dues & Fees - Staff	400.00	2,540.13	600.00	550.00
1001-201-51-11-02510-5813 Non-District Misc Expens	0.00	(77.60)	0.00	0.00
1001-201-51-11-02510-5835 Interest on ST Debt	105,000.00	109,294.30	60,000.00	30,000.00
1001-201-51-11-02510-5897 PY Expense Adjustment	0.00	0.00	0.00	0.00
1001-201-51-11-02510-5898 Bank Fees & Penalties	1,620.00	1,762.86	1,750.00	1,750.00
1001-201-51-11-02510-5899 RECONCILING ACCT	0.00	507.04	0.00	0.00
1001-201-51-11-02510-5932 Unrealized Loss on Inv	0.00	0.00	0.00	0.00
	434,884.00	661,205.65	374,472.00	395,081.28
1001-201-51-11-02560 Public Information Servic				
1001-201-51-11-02560-5531 Communications - Budget	1,000.00	5,974.99	1,000.00	1,000.00
1001-201-51-11-02560-5533 Postage	2,000.00	0.00	2,000.00	0.00
1001-201-51-11-02560-5541 Advertising-School Board	6,000.00	0.00	6,000.00	6,000.00
1001-201-51-11-02560-5551 Printing - Annual Report	2,000.00	0.00	2,000.00	2,000.00
	11,000.00	5,974.99	11,000.00	9,000.00
1001-201-51-11-02570 HR/Personnel Services				
1001-201-51-11-02570-5151 Supervisor Salaries	59,560.00	54,325.71	62,422.00	62,881.00
1001-201-51-11-02570-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5192 Stipends	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5193 Extra Duties	0.00	0.00	0.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02570-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5211 Health Insurance	13,101.00	11,977.31	14,358.00	15,105.00
1001-201-51-11-02570-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5219 HRA	3,780.00	3,815.02	3,150.00	1,995.00
1001-201-51-11-02570-5220 FICA	2,552.00	3,823.47	4,775.00	4,810.40
1001-201-51-11-02570-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-201-51-11-02570-5234 VMERS	3,276.00	2,449.20	2,966.00	3,301.25
1001-201-51-11-02570-5251 Tuition Reimb EE	22,714.00	2,198.00	16,650.00	10,000.00
1001-201-51-11-02570-5261 Unemployment Comp	100.00	0.00	150.00	32.70
1001-201-51-11-02570-5271 Workers Comp	515.00	0.00	520.00	788.78
1001-201-51-11-02570-5281 Dental Insurance	800.00	389.56	440.00	504.00
1001-201-51-11-02570-5291 Tuition Reimb Vendor	0.00	700.00	0.00	4,000.00
1001-201-51-11-02570-5292 Life Insurance	580.00	231.20	92.00	91.20
1001-201-51-11-02570-5294 LTD Insurance	179.00	32.80	187.00	196.80
1001-201-51-11-02570-5296 Flex/HRA Admin Fees	108.00	745.13	108.00	750.00
1001-201-51-11-02570-5297 Catamount Health Contr	5,000.00	5,227.58	5,000.00	5,000.00
1001-201-51-11-02570-5352 Fingerprint Screening	1,500.00	1,007.00	1,500.00	1,500.00
1001-201-51-11-02570-5353 csONE Annual Svc Fees	0.00	0.00	0.00	650.00
1001-201-51-11-02570-5541 Advertising	3,500.00	9,410.25	3,500.00	5,000.00
1001-201-51-11-02570-5581 Mileage & Travel	300.00	0.00	300.00	300.00
1001-201-51-11-02570-5611 Supplies - Badges	3,500.00	561.27	3,500.00	1,000.00
1001-201-51-11-02570-5811 Dues & Fees - Staff	400.00	200.00	400.00	425.00
1001-201-51-11-02570-5897 PY Exp Adjustment	0.00	0.00	0.00	0.00
	121,465.00	97,093.50	120,018.00	118,331.13
1001-201-51-11-02580 Administrative Technology				
1001-201-51-11-02580-5151 Supervisor Salaries	63,000.00	64,731.94	66,027.00	66,512.00
1001-201-51-11-02580-5171 Tech/Prof Staff Sal	91,396.00	121,308.04	109,240.00	136,731.68
1001-201-51-11-02580-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-11-02580-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02580-5194 Overtime Wages	0.00	2,100.42	0.00	2,000.00
1001-201-51-11-02580-5195 Summer IT Help	1,750.00	4,953.15	1,750.00	2,500.00
1001-201-51-11-02580-5196 Health Ins Buyout	3,000.00	3,249.96	3,000.00	3,000.00
1001-201-51-11-02580-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-11-02580-5211 Health Insurance	20,338.00	34,930.96	31,123.00	40,541.35
1001-201-51-11-02580-5218 HSA	0.00	2,200.00	2,200.00	2,200.00
1001-201-51-11-02580-5219 HRA	5,760.00	7,551.88	3,670.00	7,156.65
1001-201-51-11-02580-5220 FICA	12,175.00	14,994.96	13,771.00	15,739.39
1001-201-51-11-02580-5232 VSTRS--OPEB	0.00	0.00	0.00	0.00
1001-201-51-11-02580-5234 VMERS	8,658.00	8,773.33	8,470.00	10,801.54
1001-201-51-11-02580-5261 Unemployment Comp	300.00	0.00	500.00	106.99
1001-201-51-11-02580-5271 Workers Comp	1,545.00	0.00	1,732.00	2,580.85
1001-201-51-11-02580-5281 Dental Insurance	1,600.00	1,105.78	1,466.00	1,785.72
1001-201-51-11-02580-5292 Life Insurance	1,160.00	441.87	215.00	244.30

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02580-5294 LTD Insurance	189.00	35.80	243.00	8.57
1001-201-51-11-02580-5296 Flex/HRA Admin Fees	324.00	129.43	360.00	130.00
1001-201-51-11-02580-5432 Technology R&M	56,698.00	0.00	56,698.00	6,000.00
1001-201-51-11-02580-5532 Internet	108,961.00	13,713.16	108,961.00	114,120.00
1001-201-51-11-02580-5534 Telephone	3,770.00	83,834.68	3,770.00	3,770.00
1001-201-51-11-02580-5581 Mileage & Travel	1,000.00	0.00	1,000.00	1,000.00
1001-201-51-11-02580-5611 General Supplies	0.00	0.00	0.00	0.00
1001-201-51-11-02580-5651 Supplies-Tech Related	11,500.00	972.26	11,500.00	11,500.00
1001-201-51-11-02580-5652 Software & Licenses	78,869.00	86,902.35	87,989.00	87,271.00
1001-201-51-11-02580-5655 Tech Equipment < \$5K	20,000.00	2,811.20	21,744.00	22,740.22
1001-201-51-11-02580-5734 Tech. Hardware	0.00	16,800.00	0.00	0.00
1001-201-51-11-02580-5739 Other Equipment	0.00	50,966.00	0.00	0.00
1001-201-51-11-02580-5897 Prior Year Expense	0.00	6,808.82	0.00	0.00
	491,993.00	529,315.99	535,429.00	538,440.26
1001-201-51-11-02590 Othr Central Support Svc				
1001-201-51-11-02590-5192 LSB Stipends	5,000.00	1,316.42	5,000.00	0.00
1001-201-51-11-02590-5220 FICA	383.00	0.00	383.00	0.00
1001-201-51-11-02590-5431 Other Prof Svc	0.00	0.00	0.00	0.00
1001-201-51-11-02590-5432 Copier Service Agmt	0.00	35,645.00	0.00	56,698.00
1001-201-51-11-02590-5442 Rentals-Equip/Vehicles	3,300.00	0.00	3,300.00	0.00
1001-201-51-11-02590-5536 Paper Shred Dist Office	0.00	22.00	0.00	360.00
1001-201-51-11-02590-5611 General Supplies	500.00	799.36	500.00	13,500.00
1001-201-51-11-02590-5612 Copier Paper	3,000.00	2,350.00	3,000.00	3,000.00
	12,183.00	40,132.78	12,183.00	73,558.00
1001-201-51-11-026 Facilities - District				
1001-201-51-11-02610 Operation of Bldgs DO				
1001-201-51-11-02610-5411 Water & Sewer	750.00	590.14	750.00	750.00
1001-201-51-11-02610-5431 Non-Tech Repairs & Maint	1,000.00	377.90	1,000.00	1,000.00
1001-201-51-11-02610-5521 P&C Insurance	154,632.00	101,159.45	110,000.00	114,561.17
1001-201-51-11-02610-5611 General Supplies	5,000.00	587.85	5,000.00	1,000.00
1001-201-51-11-02610-5615 Equipment < \$5K	2,500.00	0.00	2,500.00	2,500.00
1001-201-51-11-02610-5619 COVID Supplies	0.00	0.00	0.00	0.00
1001-201-51-11-02610-5621 Natural Gas	2,000.00	847.90	2,000.00	2,000.00
1001-201-51-11-02610-5622 Electricity	3,400.00	6,489.10	3,400.00	4,000.00
1001-201-51-11-02610-5623 Bottled Gas	0.00	0.00	0.00	0.00
1001-201-51-11-02610-5626 Gasoline	200.00	0.00	200.00	1,000.00
1001-201-51-11-02610-5739 Other Equipment	0.00	0.00	0.00	0.00
	169,482.00	110,052.34	124,850.00	126,811.17
1001-201-51-11-02650-5611 Supplies	0.00	911.50	0.00	0.00
1001-201-51-11-02660 Security				
1001-201-51-11-02660-5321 SRO Trainings	2,000.00	743.00	2,000.00	1,500.00
1001-201-51-11-02660-5341 Prof Svc - SRO	77,000.00	75,000.00	78,521.00	80,000.00
1001-201-51-11-02660-5611 General Supplies	3,000.00	0.00	3,000.00	0.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-02660-5615 Equipment < \$5K	0.00	0.00	0.00	0.00
1001-201-51-11-02660-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-201-51-11-02660-5652 ALICE Modules & Licenses	7,500.00	4,571.50	7,500.00	3,855.83
	89,500.00	80,314.50	91,021.00	85,355.83
1001-201-51-11-02670 Safety - DO				
1001-201-51-11-02670-5341 Other Prof Svc	0.00	550.00	0.00	0.00
1001-201-51-11-02670-5451 Construction Svc	0.00	1,643.96	0.00	0.00
	0.00	2,193.96	0.00	0.00
1001-201-51-11-02680 Plant Maintenance Distrct				
1001-201-51-11-02680-5151 Supervisor Salaries	83,288.00	85,576.92	87,289.00	87,930.00
1001-201-51-11-02680-5195 Summer Help	0.00	2,490.00	0.00	0.00
1001-201-51-11-02680-5211 Health Insurance	13,102.00	7,883.54	14,358.00	15,105.00
1001-201-51-11-02680-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-11-02680-5219 HRA	3,780.00	415.50	3,150.00	1,995.00
1001-201-51-11-02680-5220 FICA	6,372.00	5,923.09	6,678.00	6,726.65
1001-201-51-11-02680-5234 VMERS	4,582.00	3,418.45	4,147.00	4,616.33
1001-201-51-11-02680-5261 Unemployment Comp	100.00	0.00	150.00	45.72
1001-201-51-11-02680-5271 Workers Comp	3,100.00	0.00	3,105.00	1,102.99
1001-201-51-11-02680-5281 Dental Insurance	800.00	389.56	440.00	504.00
1001-201-51-11-02680-5292 Life Insurance	580.00	552.25	368.00	365.00
1001-201-51-11-02680-5294 LTD Insurance	250.00	45.86	262.00	275.16
1001-201-51-11-02680-5296 Flex/HRA Admin Fees	108.00	54.45	108.00	55.00
1001-201-51-11-02680-5341 Other Prof Svc	1,500.00	254.96	1,500.00	1,000.00
1001-201-51-11-02680-5431 Non-Tech Repairs & Maint	6,500.00	4,278.19	6,500.00	6,500.00
1001-201-51-11-02680-5490 Other Purch Prop Svc	0.00	75.00	0.00	0.00
1001-201-51-11-02680-5611 General Supplies	475.00	6,072.91	475.00	0.00
1001-201-51-11-02680-5619 COVID Supplies	0.00	84.92	0.00	0.00
1001-201-51-11-02680-5733 Furniture & Fixtures	0.00	0.00	0.00	0.00
1001-201-51-11-02680-5811 Dues & Fees - Staff	175.00	60.00	175.00	175.00
	124,712.00	117,575.60	128,705.00	126,395.85
1001-201-51-11-02711-5511 Homelss Trans Pub LEA	0.00	2,328.90	0.00	3,000.00
1001-201-51-11-02711-5518 COVID Meal Transport	0.00	0.00	0.00	0.00
1001-201-51-11-02711-5519 Homless Trans Other	0.00	25,047.44	0.00	0.00
1001-201-51-11-02711-5732 Van - Stdnt Transportati	0.00	100,834.12	0.00	0.00
1001-201-51-11-02790-5652 Software & Licenses	0.00	0.00	0.00	0.00
	0.00	128,210.46	0.00	3,000.00
1001-201-51-11-02902 Homeless Student Support				
1001-201-51-11-02902-5581 Mileage & Travel	0.00	22.29	0.00	250.00
1001-201-51-11-02902-5611 General Supplies	55,000.00	48.80	55,000.00	55,000.00
1001-201-51-11-02902-5619 Homeless COVID Supplies	0.00	59.49	0.00	0.00
	55,000.00	130.58	55,000.00	55,250.00

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-11-04600-5451 Construction Svc	0.00	0.00	0.00	0.00
1001-201-51-11-04700-5451 Construction Svc	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
1001-201-51-11-050 Debt Service				
1001-201-51-11-05020 Debt-Capital Construction				
1001-201-51-11-05020-5831 Redemption of Principl	335,750.00	270,000.00	335,750.00	335,750.00
1001-201-51-11-05020-5832 Interest on LT Debt	143,807.00	100,706.12	94,290.00	81,575.00
1001-201-51-11-05020-5833 Bond Issuance Costs	0.00	0.00	0.00	0.00
	479,557.00	370,706.12	430,040.00	417,325.00
1001-201-51-11-05090 Debt - Other				
1001-201-51-11-05090-5831 Redemption of Principl	42,562.00	45,754.51	40,659.00	45,754.51
1001-201-51-11-05090-5832 Interest on LT Debt	4,631.00	614.78	5,711.00	614.78
	47,193.00	46,369.29	46,370.00	46,369.29
1001-201-51-11-05390 Fund Transfers				
1001-201-51-11-05390-5912 Transfer to Food Svc	49,374.00	118,189.74	0.00	25,000.00
1001-201-51-11-05390-5919 Fund Transfer - Other	0.00	0.00	0.00	0.00
	49,374.00	118,189.74	0.00	25,000.00
1001-201-51-21 District Spec Ed Eligible				
1001-201-51-21-01201 SpecEd Instructn-Allocate				
1001-201-51-21-01201-5111 Teachers Salaries	62,420.00	63,649.03	63,663.00	65,270.00
1001-201-51-21-01201-5131 Substitutes Wages	0.00	0.00	0.00	0.00
1001-201-51-21-01201-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-21-01201-5192 Stipends	0.00	0.00	0.00	0.00
1001-201-51-21-01201-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-201-51-21-01201-5196 Health Ins Buyout	1,000.00	0.00	1,000.00	0.00
1001-201-51-21-01201-5211 Health Insurance	0.00	0.00	0.00	8,043.00
1001-201-51-21-01201-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-21-01201-5219 HRA	0.00	0.00	0.00	1,995.00
1001-201-51-21-01201-5220 FICA	4,852.00	4,869.18	4,947.00	4,993.16
1001-201-51-21-01201-5232 VSTRS--OPEB	1,450.00	1,329.00	1,340.00	1,402.00
1001-201-51-21-01201-5261 Unemployment Comp	100.00	0.00	150.00	33.94
1001-201-51-21-01201-5271 Workers Comp	516.00	0.00	520.00	818.75
1001-201-51-21-01201-5281 Dental Insurance	800.00	330.03	440.00	440.04
1001-201-51-21-01201-5292 Life Insurance	580.00	83.60	92.00	91.20
1001-201-51-21-01201-5296 Flex/HRA Admin Fees	108.00	0.00	108.00	0.00
	71,826.00	70,260.84	72,260.00	83,087.09
1001-201-51-21-02490 Spec Ed Administration				

DETAILED EXPENDITURE BUDGET	\$31,682,206	\$29,631,378	\$31,764,139	\$32,927,196
Account	FY21 Budget	FY21 Actual	FY22 Budget	FY23 Proposed
1001-201-51-21-02490-5141 Administrator Salaries	118,106.00	121,353.98	124,692.00	124,691.00
1001-201-51-21-02490-5161 Clerical Salaries	21,840.00	23,338.75	22,277.00	21,840.00
1001-201-51-21-02490-5191 Other Salaries	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5193 Extra Duties	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5194 Overtime Wages	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5195 Summer Pay/Wages	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5196 Health Ins Buyout	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5199 COVID Duties	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5211 Health Insurance	20,077.00	16,827.52	22,003.00	22,657.50
1001-201-51-21-02490-5218 HSA	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5219 HRA	5,670.00	1,071.09	4,725.00	2,992.50
1001-201-51-21-02490-5220 FICA	10,706.00	10,763.76	11,243.00	11,209.62
1001-201-51-21-02490-5234 VMERS	1,202.00	1,162.36	1,059.00	1,146.60
1001-201-51-21-02490-5261 Unemployment Comp	200.00	0.00	300.00	76.20
1001-201-51-21-02490-5271 Workers Comp	1,030.00	0.00	1,040.00	1,838.08
1001-201-51-21-02490-5281 Dental Insurance	1,600.00	627.86	880.00	756.00
1001-201-51-21-02490-5292 Life Insurance	2,610.00	765.84	414.00	410.60
1001-201-51-21-02490-5294 LTD Insurance	486.00	88.40	508.00	396.08
1001-201-51-21-02490-5296 Flex/HRA Admin Fees	216.00	91.61	216.00	100.00
1001-201-51-21-02490-5321 Prof Educational Svc	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5331 EE Train & Devel Svc	500.00	0.00	500.00	0.00
1001-201-51-21-02490-5533 Postage	500.00	500.00	500.00	500.00
1001-201-51-21-02490-5534 Telephone	950.00	990.31	950.00	1,000.00
1001-201-51-21-02490-5536 Paper Shredding	1,000.00	117.50	1,000.00	0.00
1001-201-51-21-02490-5541	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5581 Mileage & Travel	600.00	0.00	600.00	0.00
1001-201-51-21-02490-5611 General Supplies	1,800.00	1,149.69	1,800.00	0.00
1001-201-51-21-02490-5612 Copier Paper	1,500.00	1,500.00	1,500.00	0.00
1001-201-51-21-02490-5641 Books and Periodicals	250.00	32.00	250.00	0.00
1001-201-51-21-02490-5651 Supplies-Tech Related	0.00	0.00	0.00	0.00
1001-201-51-21-02490-5652 Software & Licenses	7,400.00	7,798.00	7,400.00	0.00
1001-201-51-21-02490-5811 Dues & Fees - Staff	1,000.00	0.00	1,000.00	0.00
	199,243.00	188,178.67	204,857.00	189,614.18
1001-201-51-21-02570-5251 Tuition Reimb - EE	0.00	0.00	0.00	0.00
1001-201-51-21-02570-5291 Tuition Reimb Vendor	0.00	268.00	0.00	0.00
	0.00	268.00	0.00	0.00
1001-201-51-22-02490-5341 Legal Services	0.00	0.00	0.00	0.00
Grand Total	31,682,206	29,631,378	31,764,139	32,927,196

PERMIT & LICENSE FEES

Zoning Permit Fees:

Expedited Zoning Permit Service (5 Business Days)	\$75 surcharge added to total
New Residential Dwelling Unit	\$250 per new unit +\$0.10 per new sq. ft. + \$15 recording fee
Alteration/Accessory Structure	\$55
Amendment	\$35
New Non-Residential Unit	\$250 per new unit +\$0.20 per new sq. ft. + \$15 recording fee
One-Time, One-Year Permit Renewal	\$30
Alteration: Change of Use Only	\$35
Alteration: Demolition/Removal Only	\$30
Sign	\$30

<u>Certificate of Compliance/Inspection Fees:</u>	<u>FEE</u>	<u>LATE FEE</u>
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Uses Subject to Development Review	\$55	\$75
New Residential	\$45	\$65
Other Residential	\$40	\$55
Sign	\$30	\$40
Landscaping Surety Inspection	\$25	
Expedited Certificate of Compliance (2 Business Days)	\$200 surcharge added to total	
Expedited Certificate of Compliance (5 Business Days)	\$75 surcharge added to total	

Development Review Fees:

Warning Fee	\$85
Site Plan	\$505
Site Plan Amendment	\$205
Administrative Site Plan Amendment	\$105
Conditional Use	\$255
Subdivision/PUD Sketch Plan	\$100
Minor (6 or fewer) Subdivision/Minor PUD	\$605
Major (7 or more) Subdivision /PUD	\$855 (includes preliminary and/or final)
Boundary Line Adjustment	\$105
Minor Subdivision/PUD Amendments	\$255
Major Subdivision/ PUD Amendments	\$305
Variance, Waives or Appeal	\$255
Salvage Yard Certificate of Approved Location	\$100
Subdivision Survey Plat Recording Fee	\$25
Plat Recording 90-Day Deadline Extension	\$15
Independent Technical Review Escrow	cost per hour billed from \$500 escrow
Legal Review Escrow	cost per hour billed from \$500 escrow
Paper Prints of Digital Records	\$0.05 per page, \$0.09 double sided
Plotter Maps	\$15 per 3' x 4' map

Licenses & Fees

Marriage License	\$70.00
Certified Copies of Vital Records (Birth, Death, Marriage)	\$10.00
Burn Permit (visit www.miltonvt.gov to fill out permit form)	Free
Recording of Land Records, Liens, Name Changes	\$15.00/page
Dog License	S/N \$9.00, Un-S/N \$13.00
<i>All dogs 6 months or older shall be registered on or before April 1st of each year.</i>	
<i>Valid Rabies Certificate must be presented at time of registration.</i>	
Green Mountain Passport	\$2.00
DMV Renewal	\$3.00

Public Works Fees

Sewer Permit/Hook-up (residential).....	\$2,500.00
Water Permit/Hook-up (residential).....	\$2,500.00
Water Meter purchase.....	at current cost
Water Usage Rate	\$39.95/Unit/Qtr + \$4.19/1000 Gallons
Wastewater Usage Rate.....	\$49.17/Unit/Qtr + \$5.34/1000 Gallons
Highway Access Permit.....	\$140.00 application fee \$200 minimum refundable deposit \$2,500 refundable deposit, with one year warranty, if removing sidewalk panels other amounts depending on type of work
Excess Weight Permit.....	\$5.00 Single Vehicle/\$10.00 Fleet

Subject to change

Telephone Directory

For Town Departments, call:.....802-893-6655

(Please listen to the recording as menu options could change.)

Town Clerk / Treasurer's Office option 1
 Town Manager's Office / Public Safety option 2
 Public Works option 3
 Planning / Zoning / Health Officer option 4
 Assessor / Lister's Office option 5
 Recreation option 6
 Finance option 7
 Human Resources..... option 8
 Public Library option 9

Other Helpful Numbers

Animal Control.....802-893-2424
 Pound Keeper802-893-4297

 Fire Department (non-emergency).....802-891-8080
 Police Department (non-emergency)802-893-6171
 Rescue (non-emergency)802-891-8090

 Land Fill (Chittenden Solid Waste District).....802-872-8111

 Milton School District.....802-893-5400
 Superintendent of Schools802-893-5302

 Water Department.....802-893-1170

All Milton residents should dial “9-1-1” in an emergency to reach Police, Fire or Rescue.

State House of Representatives	Chittenden 10	
	<i>John Palasik</i>	<i>802-893-4851</i>
	<i>Chris Mattos</i>	<i>802-922-2059</i>
	Grand Isle-Chittenden	
	<i>Michael Morgan</i>	<i>802-881-7835</i>
	<i>Leland Morgan</i>	<i>802-318-0227</i>
State & Federal Officials	<i>Governor Phil Scott</i>	<i>(802) 828-3333</i>
	<i>Senator Bernie Sanders</i>	<i>(202) 224-5141</i>
	<i>Senator Patrick Leahy</i>	<i>(202) 224-4242</i>
	<i>Representative Peter Welch</i>	<i>(202) 225-4115</i>
All legislators can be reached during session through the Sergeant of Arms		800-828-2228