MILTON
VERMONT

ANNUAL REPORT

Fiscal Year Ending June 30, 2024

In Memory of Don Turner, Jr., Town Manager, 2017-2024

Don's unwavering commitment to public service and deep love for his hometown strengthened our community immeasurably. In addition to his role as Town Manager, Don served the Milton Fire Department for 41 years, including 14 years as Chief and served as the Rescue Chief for three years. He also represented Milton in Montpelier, where he held the position of Minority Leader for several years. His motto, "getting stuff done," was more than mere words—it was his way of life and will remain our guiding principle. Don passed away on November 30, 2024.

Don Turner, Jr. Milton Public Works Facility
Dedicated November 6, 2024

Also Remembering John P. Cushing, Town Clerk & Treasurer 1969-2015

John served as Town Clerk and Treasurer for 46 years, retiring in March 2015. His commitment to community involvement and the people of Milton was acknowledged many times over the years. In addition to his time as Town Clerk and Treasurer, John served as a deputy game warden for 36 years and served on the Selectboard for 3 years after retiring. He also helped organize and serve on the first Rescue Service in Milton before joining the Milton Fire Department, where he served for 30 years. John passed away on December 7, 2024.

GENERAL INFORMATION

Town website: www.miltonvt.gov

OFFICE HOURS

Town Manager's Office	Monday - Friday	8:00am - 5:00pm
Town Clerk/Treasurer's Office	Monday - Friday	8:00am - 5:00pm
Finance Office	Monday - Friday	8:00am - 5:00pm
Public Works Office	Monday - Friday	8:00am - 5:00pm
Dept. of Planning & Zoning	Monday - Friday	8:00am - 5:00pm
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 & Wednesday	10:00am - 8:00pm
Library	Tuesday	12:00pm - 6:00pm
Library	Thursday	10:00am - 6:00pm
Library	Friday	12:00pm - 5:00pm
Library	Saturday	10:00am - 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.

2024/2025 TAX RATES

Town - $0.5024
Education Residential - $1.3280
Ed Non-Residential - $1.4467

Grand List 2024 - $16,587,173.00

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
Veterans 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 802-893-6551.

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 dog or wolf-hybrid complaints and questions
Assessor's Office	Real Estate Assessment/Valuation, Property Information, Mapping and Property Record Cards
Finance Department	Accounts Payable & Payroll, Budgeting, Financial Monitoring & Reporting, Grant Financial Management, Internal Controls and Audit Inquiries
Fire/Rescue	Emergency Medical and Fire Assistance, Fire Prevention Classes to Schools & Childcare Centers, Fire & Life Safety Information to the General Public
Health Officer	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 Department	Roads, Water & Wastewater, Sidewalks, Stormwater
Public Safety	Administration of town wide emergency management, communications, and public safety. Administrative coordination of public safety services.
Recreation Department	Programs for all ages, Community Events, Parks, Field & Facility Rental, Parks & Recreation Information
Town Clerk/Treasurer	Dog Licenses, Marriage Licenses, Vital Records, Green Mountain Passports, DMV Renewals, Apply/Renew State Liquor & Cannabis Licenses, Notary Public, Real Estate Transaction Recording, Election Information, Genealogy Research, Cemetery Sales, Minutes to all Board Meetings, Current/Delinquent Tax and Utility Accounts
Town Manager	Budget Management & Purchasing, Community Development & Outreach, Communication with the Selectboard, Personnel & Labor Relations, Grange Hall Facility Rentals and General Inquiries

ELECTED OFFICIALS

TERM	NAME	DATE ELECTED	TERM EXPIRES	NOTE(S)
CHAMPLAIN WATER DISTRICT REPRESENTATIVE				
3-year	John C. Gifford	March 2022	2025	
LIBRARY TRUSTEES				
3-year	Michael Thompson	March 2022	2025	
3-year	Alan Fletcher	March 2023	2026	
3-year	Beth Bouchard	March 2024	2027	
2-year	Lauren Blume	March 2023	2025	
2-year	Jennifer Taylor	March 2024	2026	
SCHOOL TRUSTEES				
3-year	Kumulia Long	March 2022	2025	
3-year	Jeremy Metcalf	March 2023	2026	
3-year	Karen Stout	March 2024	2027	
2-year	Allison Duquette	March 2024	2026	
1-year	Scott O'Brien	March 2024	2025	
SELECTBOARD				
3-year	Chris Taylor	March 2022	2025	
3-year	Brenda Steady	March 2023	2026	
3-year	Michael Morgan	March 2024	2027	
1-year	Darren Adams	March 2024	2025	
1-year	Leland Morgan	March 2024	2025	
TOWN CLERK				
3-year	Kristin Beers	March 2024	2027	
TREASURER				
3-year	John C. Gifford	March 2024	2027	
JUSTICES OF THE PEACE		**Elected (Effective)**	**Term Expires (Re-election Date)**	
2-year	Charles Barsalow	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Jean Ann Branch	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Steve Burke	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Kevin Endres	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Mary Ann Duffy Godin	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Reginald Godin	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Denise Hughes	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Jon P. Hughes	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Leland Morgan	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Michael Morgan	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Wendell Noble	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Kary O'Brien-Town	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Lonnie Poland	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Brenda Steady	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	
2-year	Robin Woods-Brisson	Nov 2024 (Feb 2025)	Feb 2027 (Nov 2026)	

BOARDS & COMMISSIONS

Cemetery Advisory Committee

	TERM	EXPIRES (June 30)
Allen Beaupre	3 year	*2026*
John Mayville	3 year	*2027*
Jay Nadeau, *Chair*	3 year	*2026*
Rod Moore	3 year	*2027*
Peter Staniels, *Superintendent*		

Conservation Commission

	TERM	EXPIRES (June 30)
William Pikul, *Chair*	3 year	*2028*
Bonnie Pease, *Vice-Chair*	4 year	*2027*
Laurie DiCesare, *Clerk*	4 year	*2028*
Timothy Cunningham	4 year	*2028*
Claire Robinson-White	2 year	*2026*

Development Review Board

	TERM	EXPIRES (June 30)
Bruce Jenkins, *Chair*	3 year	*2025*
Nick Smith, *Vice-Chair*	3 year	*2026*
Julie Rutz, *Clerk*	3 year	*2025*
Mary-Alice Callahan	3 year	*2025*
William McSweeney	3 year	*2025*
Scott Turner, *Alternate*	3 year	*2026*
Henry Bonges, *Alternate*	3 year	*2026*
Robert Brisson, *Alternate*	3 year	*2025*

Economic Development Commission

	TERM	EXPIRES (June 30)
Amber N. Baker, *Ex-Officio Chair*		
Amy Rex, *Ex-Officio Vice-Chair*		
Tony Micklus, *Business Rep & Clerk*	3 year	*2026*
Louis Mossey III, *Community Rep*	3 year	*2026*
Robert Lombard, *Community Rep*	3 year	*2027*
Richard DeSouza, *Business Rep*	3 year	*2026*
Michael Joseph, *Business Rep*	3 year	*2026*
Richard Saunders, *Community Rep*	3 year	*2025*
June Mary Plankey, *Business Rep*	3 year	*2026*
Lindsey Ruhl, *Community Rep*	3 year	*2026*
Seth Duchesneau, *Business Rep*	3 year	*2027*
Cassie LaFayette, *Community Rep*	3 year	*2027*
Hannah Luman, *Recreation Director*		
Cymone Bedford, *Planning, DEI, and Development Review Director*		

Planning Commission

	TERM	EXPIRES (June 30)
Tony Micklus, *Chair*	4 year	*2026*
Vacant	4 year	*2027*
Seth Duchesneau	4 year	*2025*
Matt Carr	4 year	*2026*
Maureen Golden	4 year	*2026*

Police Advisory Committee

	TERM	EXPIRES (June 30)
Joseph Duquette	2 year	*2025*
Henry Bonges	2 year	*2025*
Vacant	3 year	
Richard Edwards	1 year	*2025*
Cassie LaFayette	1 year	*2025*

Recreation Commission

	TERM	EXPIRES (June 30)
Rod Moore, *Chair*	3 year	*2025*
Ryan Bushey, *Vice-Chair*	3 year	*2026*
Kimberly Thompson	3 year	*2025*
Matt Carr	3 year	*2026*
Fran Tougas	3 year	*2026*
Jenn Taylor	3 year	*2027*

APPOINTED OFFICIALS

Animal Control Officer	*Justin Bergeron*
Assessor	*Edgar Clodfelter*
Champlain Water District Alternate	*Lisa Schaeffler*
Chittenden County Regional Planning Representative	*Chuck Wilton*
Chittenden County Regional Planning Alternate	*Vacant*
Green Mountain Transit Authority	*Henry Bonges*
Chittenden Solid Waste District Representative	*Henry Bonges*
Fire Chief	*Christian Poirier*
Fire Warden	*Christian Poirier*
Health Officer	*Amanda Pitts*
Deputy Health Officers	*Roger Dickinson & Kyle Brouillette*
Library Director	*Matthew Davis*
Northwest VT Communications Union District Rep.	*Erik Breiland*
Northwest VT Communications Union District Alternate	*Amy Crawford*
Planning Director	*Cymone Bedford*
Police Chief	*Steve Laroche*
Rescue Chief	*Sean McCann*
School Business Manager	*Krista Chadwick*
Superintendent of Schools	*Amy Rex*
Co-acting Town Managers	*Amber Baker & John Bartlett*
Town/School Auditors	*Sullivan Powers & Co.*
Tree Warden	*Kris Dulmer*
Deputy Tree Warden	*Eric Gallas*
Zoning Administrator	*Amanda Pitts*

DEPARTMENT HEADS

Finance Director	*Amber Baker*
Highway Superintendent	*Eric Gallas*
Human Resources, Operations & IT	*John Bartlett*
Public Safety Director	*Kyle Brouillette*
Public Works Director	*Lisa Schaeffler*
Recreation Director	*Hannah Luman*
Water/Wastewater Superintendent	*Thomas Elwood*

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

Certificate of Compliance/Inspection Fees:	**FEE**	**LATE FEE**
Projects 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
Major Site Plan	$505
Site Plan Amendment	$205
Minor (Administrative) Site Plan	$105
Conditional Use	$255
Subdivision/PUD Sketch Plan	$100
Minor (6 or fewer) Subdivision/Minor PUD	$605
Major (7 or more) Subdivision /PUD	$855 (If preliminary application is approved, fee due for final is $100 + $2 per abutter.)
Lot Line Adjustment	$105
Minor Subdivision/PUD Amendments	$255
Major Subdivision/ PUD Amendments	$305
Variance, Waivers 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 $80.00
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 $11.00, Not S/N $15.00

All dogs 6 months or older shall be registered on or before April 1st of each year.
Valid Rabies Certificate must be presented at time of registration.

Green Mountain Passport $2.00
DMV Vehicle Registration 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 + $4.35/1000 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

TOWN OF MILTON

TOWN INFORMATION

&

FINANCIAL STATEMENTS

Required Supplementary Information:

Other Information:

Sullivan, Powers & Co., P.C.
Certified Public Accountants

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

Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Jordon M. Plummer, CPA
VT Lic. #92-000180

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2024, 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.

In our opinion, the financial statements referred to above 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, 2024, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Town of Milton, Vermont and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

As described in Note I.F. to the financial statements, in 2024, the Town adopted new accounting guidance, GASB Statement No. 100, "Accounting Changes and Error Corrections", an amendment of GASB Statement No. 62. Our opinion is not modified with respect to this matter.

Correction of Errors

As described in Note III.C. to the financial statements, certain errors were corrected by management during the current year. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Milton, Vermont's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and "Government Auditing Standards" will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and "Government Auditing Standards", we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 of Milton, Vermont's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Town of Milton, Vermont's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5 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 is the responsibility of management and, 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.

Supplemental 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 accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. "Code of Federal Regulations" Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

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 express no 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 January 27, 2025, 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 solely 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 effectiveness of the Town of Milton, Vermont's 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.

Sullivan, Powers & Co.

January 27, 2025
Montpelier, Vermont
VT Lic. #92-000180

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, 2024. Please note that this section (MD&A) 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 $50,305,581 (we own more than we owe). Of this amount, $4,466,007 (unrestricted) may be used to meet the Town's ongoing obligations. The balance of net position is made up of $41,510,377 invested in capital assets net of related debt and $4,329,197 restricted for specific purposes.

- The Town's total net position increased by $4,854,297 (10.68%) of this amount, net position of the governmental activities increased by $4,281,811 (21.56%), and net position attributable to business-type activities increased by $572,486 (2.24%).

- 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 $2,907,703, or approximately 30.78% of total general fund expenditures.

- The Town's total outstanding long-term debt increased by $1,784,536 (15.78%). Details are found on page 14 of this report. Most of the increase is the construction of the new Public Works Facility that will be completed during fiscal year 2025.

OVERVIEW OF THE FINANCIAL STATEMENTS

This MD&A 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. 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.

The business of the town is divided into two different accounting types: Governmental vs Business-type activities:

- Governmental activities – Most of the basic services such as the General Fund (budget), Town Core TIF Fund, Capital Reserve Fund and grants such as ARPA Funds. Consider this town money raised by the general fund budget for the operations of the town.
- Business-type Activities – the Town operates the water distribution systems (water is purchased from Champlain Water District), and the sewer facility, these are referred to as a business-type activity. User fees pay for the water and sewer system expenses. They are recorded an enterprise fund which is separate from the general governmental activities. This is district money raised by other than taxes for very specific function (earmarks) within the district.

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.

The Town maintains four major governmental funds; the General Fund, the Town Core TIF Fund, the Capital Reserve Fund and ARPA funds. 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, 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 non-major governmental funds are presented immediately following the required supplementary information on the general fund budget and pension.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary Statement of Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2024	2023	2024	2023	2024	2023
Assets:						
Cash and Investments	$ 14,159,507	$ 17,287,079	$ -	$ -	$ 14,159,507	$ 17,287,079
Receivables, Net	1,019,561	700,379	568,049	605,258	1,587,610	1,305,637
Other Assets	(2,804,717)	(1,936,242)	2,965,061	2,472,160	160,344	535,918
Capital Assets	27,615,391	18,242,286	25,458,486	25,498,545	53,073,877	43,740,831
Total Assets	39,989,742	34,293,502	28,991,596	28,575,963	68,981,338	62,869,465
Deferred Outflows of Resources	1,035,268	1,084,311	46,633	62,855	1,081,901	1,147,166
Liabilities:						
Other Liabilities	2,895,276	4,012,637	209,720	190,728	3,104,996	4,203,365
Noncurrent Liabilities	13,962,750	11,635,780	2,663,555	2,853,633	16,626,305	14,489,413
Total Liabilities	16,858,026	15,648,417	2,873,275	3,044,361	19,731,301	18,692,778
Deferred Inflows of Resources	25,221	53,895	1,136	3,125	26,357	57,020
Net Position:						
Net Investment in Capital Assets	18,517,075	11,733,187	22,993,302	22,819,771	41,510,377	34,552,958
Restricted	4,329,197	5,539,934	0	0	4,329,197	5,539,934
Unrestricted	1,295,491	2,402,380	3,170,516	2,771,561	4,466,007	5,173,941
Total Net Position	$ 24,141,763	$ 19,675,501	$ 26,163,818	$ 25,591,332	$ 50,305,581	$ 45,266,833

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 $50,305,581. The Town's total net position is split between governmental activities net position of $24,141,763 and business-type activities net position of $26,163,818.

The largest portion of the Town's total net position $41,510,377 (82.52%) 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 $4,329,197 (8.61%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of $4,466,007 (8.88%) 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.

Summary of the Statement of Activities

	Governmental Activities		Business-type Activities		Total Government	
	2024	2023	2024	2023	2024	2023
Revenues:						
Program Revenues:						
Charges for Services	$ 1,084,211	$ 842,269	$ 2,582,661	$ 2,366,112	$ 3,666,872	$ 3,208,381
Operating Grants & Contributions	512,128	522,759	126,746	0	638,874	522,759
Capital Grants & Contributions	414,646	173,970	4,427	0	419,073	173,970
General Revenues:						
Property Taxes	9,311,057	8,802,172	0	0	9,311,057	8,802,172
Other	3,127,240	1,336,676	88,063	47,597	3,215,303	1,384,273
Total Revenues	14,449,282	11,677,846	2,801,897	2,413,709	17,251,179	14,091,555
Expenses:						
General Government	1,938,880	1,676,876	0	0	1,938,880	1,676,876
Public Safety	3,872,108	3,624,984	0	0	3,872,108	3,624,984
Highways and Streets	3,204,506	3,083,633	0	0	3,204,506	3,083,633
Culture and Recreation	704,256	601,449	0	0	704,256	601,449
Interest on Long-Term Debt	259,188	268,486	0	0	259,188	268,486
Water	0	0	1,309,936	1,097,255	1,309,936	1,097,255
Wastewater	0	0	1,108,008	1,108,211	1,108,008	1,108,211
Total Expenses	9,978,938	9,255,428	2,417,944	2,205,466	12,396,882	11,460,894
Increase (Decrease) in Net Position						
Before Transfers	4,470,344	2,422,418	383,953	208,243	4,854,297	2,630,661
Transfers	(188,533)	(287,514)	188,533	287,514	0	0
Increase (Decrease) in Net Position	4,281,811	2,134,904	572,486	495,757	4,854,297	2,630,661
Error Corrections	184,451	0	0	0	184,451	0
Beginning Net Position	19,675,501	17,540,597	25,591,332	25,095,575	45,266,833	42,636,172
Ending Net Position	$ 24,141,763	$ 19,675,501	$ 26,163,818	$ 25,591,332	$ 50,305,581	$ 45,266,833

Governmental Activities

Governmental activities increased the Town's net position by $4,281,811 for the year ended June 30, 2024. Key elements of the change are as follows.

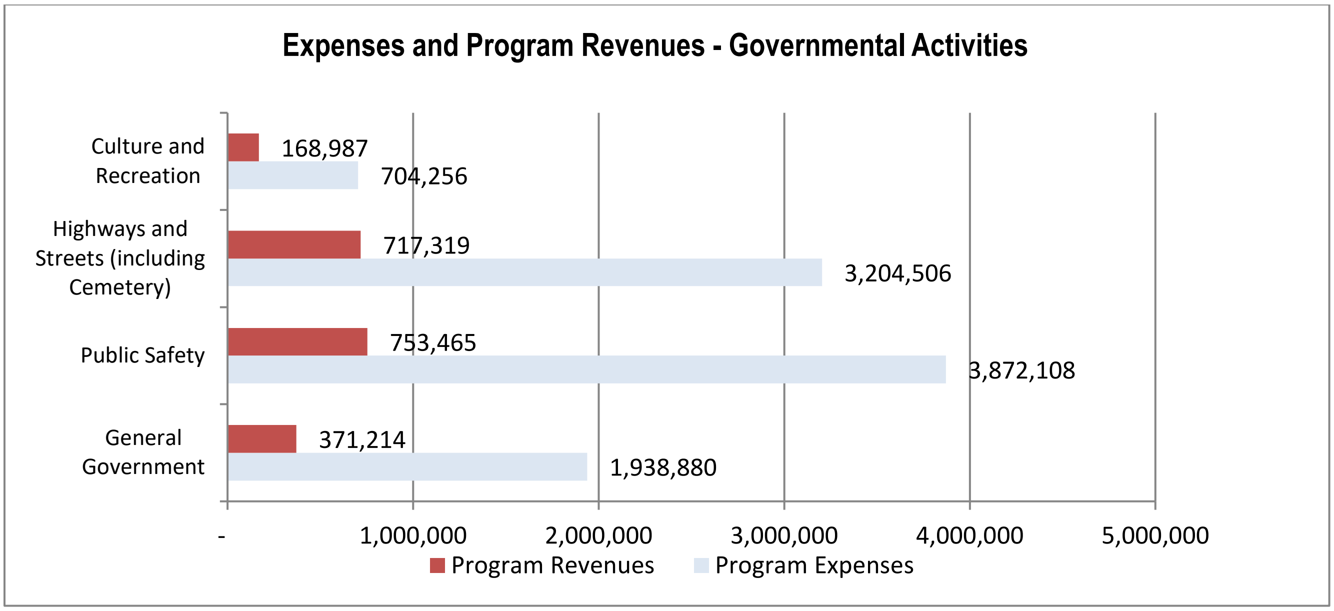
- Total governmental activities' revenues increased by 23.7% ($2,771,436) from 2023 to 2024. The "Other" category and increases in the grand list which increase tax revenue are the largest contributions to the increase in Total Revenue.

- The "Other" category includes the revenue from the ARPA federal allocation resulting in an increase of $1,790,564, which is an increase of 134%.

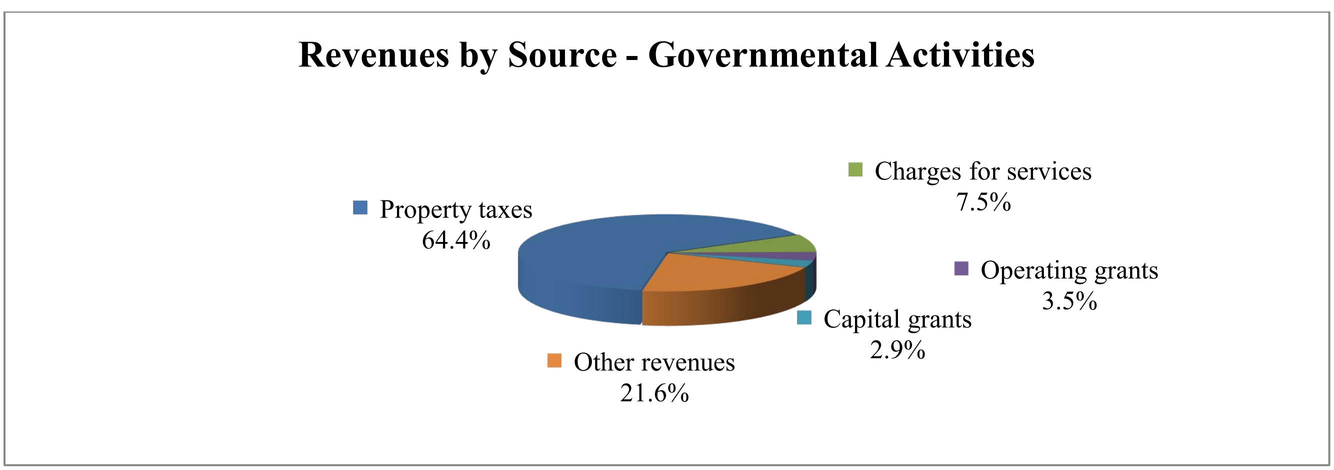
- Property tax revenues increased by 5.8% or $508,885 from the previous year because growth in the grand list, increase in tax rate and this includes penalty and interest on delinquent taxes.

- Total governmental activities' expenses increased by 7.82% ($723,510) from 2023 to 2024. The increases are across all departments to varying degrees with the exception of a reduction in "Interest on Long Term Debt" of 3.5% ($9,298).

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 total revenue for governmental activities is $14,449,282. Of that total 64.4% comes from property taxes ($9,311,057). The second largest category of revenue is other coming in at 21.6% of total revenue ($3,127,240). This is largely the result of the ARPA Federal Allocation. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2024.



Business-type Activities

Business-type activities increased the Town's net position by $572,486 during the current fiscal year. Key elements of this increase are as follows.

- Charges for services increased by $216,549 or 9.2% from $2,366,112 to $2,582,661. On the government-wide financial statements charges for services in the business-type activities are made up of user fees, penalties and connection fees.

- Total expenses of $2,417,944 reflect an increase of $212,478 (9.6%) from the prior year.

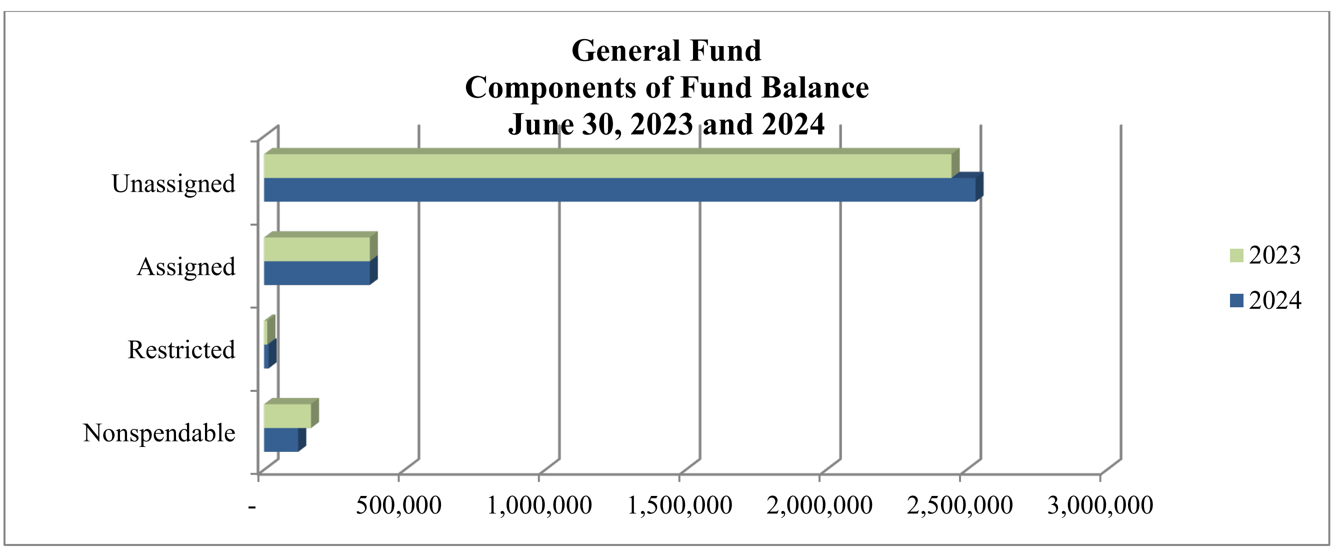
FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

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

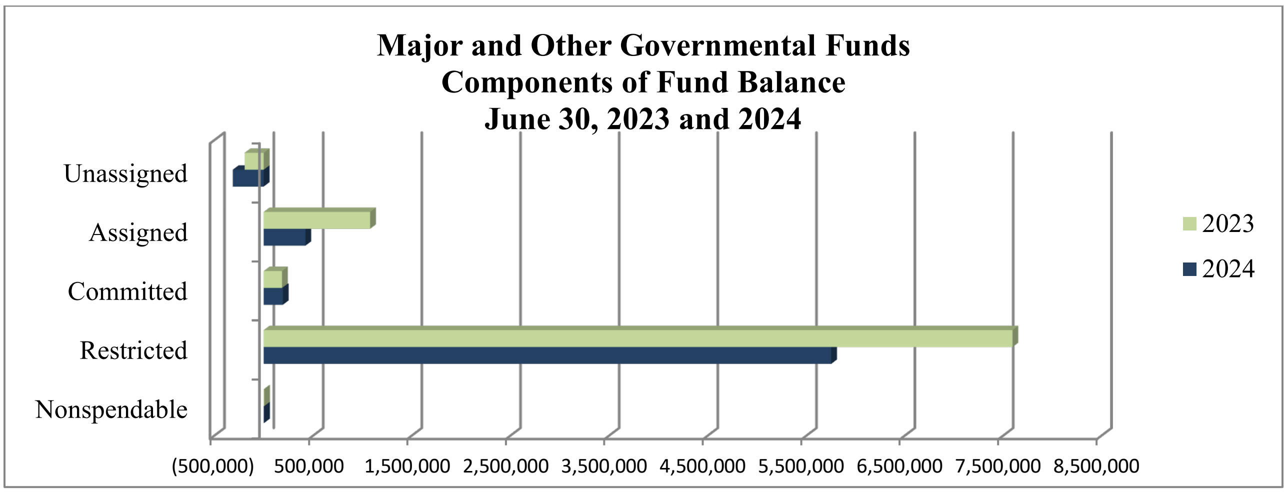
The focus of the Town's governmental funds is to provide information on current year revenue, expenditures, and balances of spendable resources. Such information is useful in assessing the Town's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's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

At June 30, 2024, the Town's governmental funds reported combined fund balances of $9,104,339 a decrease of $2,750,681 (-23.20%) from the prior year. $2,218,009 (24.36%) of this amount is the unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is divided into four categories "non-spendable" which are not in a spendable form such as pending refunds or credits $125,517 (1.38%), "restricted" set aside for a particular purposes $5,768,193 (63.36%), "committed" earmarked for a specific expense $194,092 (2.13%), "assigned" usable only for the purpose for which the money was raised $798,528 (8.77%). The components of each category of fund balance are detailed in Footnote IV. K "Fund Balances" Pages 46-49 of this report.



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 $3,044,491, an increase of $133,559 (4.59%) from the previous year. Of this amount, $121,017 (3.97%) of the fund balance is in "Non-spendable" category, $15,771 (0.52%) is "Restricted",$375,928 (12.35%) is "Assigned" and $2,531,715 is "Unassigned". These terms and categories are more well defined in Footnote IV. K "Fund Balances" Pages 46-49 of this report.

As a measure of the general fund's liquidity, it may be useful to compare General Fund (GF), Fund Balance to GF expenditures. The GF fund balance, $3,044,491 is approximately 32.2% of GF expenditures; however, this amount includes non-spendable balances defined in the paragraph above, which would not be available to finance general fund expenditures. Comparing the unassigned or available fund balance to the expenditures gives slightly different picture. The GF "Unassigned" portion of the fund balance, $2,531,775 is approximately 26.8% of GF expenditures.



In the governmental funds other than the general fund the most noteworthy change to fund balance are decreased in restricted and assigned fund balances of $1,843,069 and $655,808, respectively.

General Fund Budgetary Highlights

The Town's budget for the year ended June 30, 2024 passed on the first vote in March of 2023 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 $133,559. Expenditures came in under budget by $116,697 See schedule 1, page 59-60.

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 $6,996,984, an increase of $196,683 or 2.89% from the previous year. The water fund has $5,554,106 of net position invested in capital assets net of related debt. This leaves an unrestricted balance in the fund of $1,442,578. In the sewer fund, total net position is $19,167,134, an increase of $375,803 or 2.0% 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 ($17,439,196), leaving an unrestricted balance of $1,727,938. 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, 2024 were $71,614,728 (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 $10,588,898 from June 30, 2023, to June 30, 2024, or 17.35%.

Combined accumulated depreciation at the end of the year is $18,540,851. Of this combined depreciation, $1,457,030 is attributed to Fiscal Year 2024. The increase in combined investment in new capital assets of $10,588,898 far exceeds the depreciation for FY 2024 resulting in a net increase in capital assets net of accumulated depreciation of $9,333,046.

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2024	2023	2024	2023	2024	2023
Capital Assets:						
Land	$ 5,671,945	$ 1,836,590	$ 117,520	$ 117,520	$ 5,789,465	$ 1,954,110
Construction in Progress	5,406,935	310,810	104,419	50,110	5,511,354	360,920
Land Improvements	1,763,146	1,689,378	0	0	1,763,146	1,689,378
Buildings and Improvements	5,131,180	4,971,044	0	0	5,131,180	4,971,044
Vehicles, Machinery and Equipment	6,069,812	5,653,616	838,951	596,867	6,908,763	6,250,483
Infrastructure	14,078,912	13,367,987	32,431,908	32,431,908	46,510,820	45,799,895
	38,121,930	27,829,425	33,492,798	33,196,405	71,614,728	61,025,830
Less: Accumulated Depreciation	(10,506,539)	(9,587,139)	(8,034,312)	(7,697,860)	(18,540,851)	(17,284,999)
Total Assets, Net	$ 27,615,391	$ 18,242,286	$ 25,458,486	$ 25,498,545	$ 53,073,877	$ 43,740,831

Major community infrastructure and system improvement activity for the year ended June 30, 2024 included the following:

- Ongoing construction of the Public Works Facility approved by the voters in March of 2022 and expected to be completed early in Fiscal Year 2025. This major project will improve the safety, security and maintenance of the highway and public works equipment as well as a more productive environment for the staff.

- The "Grange Hall" recently purchased by the town has undergone significant renovation and is now available for rental as well as town and school uses during the year. This unique facility gives the citizens of our town a great location for events such as recreation program activities during weather (winter) that cannot occur outside.

- Town Forest trails have been improved allowing for safer and more robust interaction between the citizens and nature in this beautiful natural reserve here in town.

- During this year, the system has been implemented to automatically deduct payment of water and sewer bills from users' accounts, This system has been requested for several years by the systems users. The payment is withdrawn from each participant's account on the due date of the bill.

- The tennis and pickleball courts have been repaired and improved as well as re-blazing the trails throughout the Bombardier Parks (East and West) and installing an additional basketball court in the west park.

- We finalized the purchase of land to accommodate the future construction of the "Hour Glass" project which is expected to be completed as soon as the state is able likely in Fiscal Year 2026.

Additional information on the Town's capital assets can be found in Footnote. IV. E. Capital Assets pages 36 & 37.

Long-Term Debt

The Town began the year with $11,309,227 in long-term debt outstanding. As of June 30, 2024, this amount had increased by $1,784,536 or 15.78% to end the current year with $13,093,763 in long-term debt outstanding.

Summary of Long Term Debt

	June 30, 2023	Additions	Deletions	June 30, 2024
Governmental Activities	$ 8,630,453	$ 3,109,748	$ 1,153,970	$ 10,586,231
Business-type Activities	2,678,774	144,987	316,229	2,507,532
Total Government	$ 11,309,227	$ 3,254,735	$ 1,470,199	$ 13,093,763

Factors contributing to the change include the following:

- Principal payments totaling $1,153,970 were made on governmental activities debt and principal payments totaling $316,229 were made on business-type activities debt.

- New debt for Governmental Activities in the amount of $3,109,748 was incurred in the form of draw down from the Line of Credit used as a Bond Anticipation Note for the Public Works Facility approved by the voters on Town Meeting Day 2022. In the Business-type activities, we borrowed $144,987 from the State Special Environmental Revolving Fund.

Additional information about long-term debt can be found in Footnote IV. J. Long-term Liabilities Pages 40-45.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town's FY25 approved expenditure budget of $10,025,278 was an increase of $240,300 from the FY24 budget. The resulting change in the tax rate for the Municipal taxes decreased from $0.5036 to $0.5024.

The FY25 budget includes a $350,000 reduction in fund balance (a budgeted deficit), the same as in the prior year.

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 of 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.

Exhibit A

TOWN OF MILTON, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2024

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and Cash Equivalents	$ 14,133,675	$ 0	$ 14,133,675
Investments	25,832	0	25,832
Deposits held by Escrow Agent	10,668	0	10,668
Receivables (Net of Allowance for Uncollectibles)	1,019,561	568,049	1,587,610
Internal Balances	(2,936,402)	2,936,402	0
Prepaid Expenses	61,801	0	61,801
Inventory	59,216	28,659	87,875
Capital Assets:			
Land	5,671,945	117,520	5,789,465
Construction in Progress	5,406,935	104,419	5,511,354
Other Capital Assets, (Net of Accumulated Depreciation)	16,536,511	25,236,547	41,773,058
Total Assets	39,989,742	28,991,596	68,981,338
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	1,035,268	46,633	1,081,901
Total Deferred Outflows of Resources	1,035,268	46,633	1,081,901
LIABILITIES			
Accounts Payable	1,847,211	154,718	2,001,929
Accrued Payroll and Benefits Payable	238,701	13,883	252,584
Unearned Revenue	573,923	4,864	578,787
Due to Others	139,518	0	139,518
Accrued Interest Payable	95,923	36,255	132,178
Noncurrent Liabilities:			
Due within One Year	1,077,245	192,597	1,269,842
Due in More than One Year	12,885,505	2,470,958	15,356,463
Total Liabilities	16,858,026	2,873,275	19,731,301
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Related to the Town's Participation in VMERS	25,221	1,136	26,357
Total Deferred Inflows of Resources	25,221	1,136	26,357
NET POSITION			
Net Investment in Capital Assets	18,517,075	22,993,302	41,510,377
Restricted:			
Non-Expendable:			
Cemetery	4,500	0	4,500
Expendable:			
Town Core TIF	3,412,884	0	3,412,884
Impact Fee Eligible Expenses	564,295	0	564,295
Restoration of Records	171,269	0	171,269
Other Purposes	176,249	0	176,249
Unrestricted	1,295,491	3,170,516	4,466,007
Total Net Position	$ 24,141,763	$ 26,163,818	$ 50,305,581

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

TOWN OF MILTON, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2024

	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities	Net (Expense) Revenue and Changes in Net Position: Business-type Activities	Net (Expense) Revenue and Changes in Net Position: Total
Functions/Programs:							
Primary Government:							
Governmental Activities:							
General Government	$ 1,938,880	$ 281,721	$ 89,493	$ 0	$ (1,567,666)	$ 0	$ (1,567,666)
Public Safety	3,872,108	688,740	64,725	0	(3,118,643)	0	(3,118,643)
Highways and Streets	3,155,378	5,930	349,093	353,146	(2,447,209)	0	(2,447,209)
Culture and Recreation	704,256	98,670	8,817	61,500	(535,269)	0	(535,269)
Cemetery	49,128	9,150	0	0	(39,978)	0	(39,978)
Interest on Long-term Debt	259,188	0	0	0	(259,188)	0	(259,188)
Total Governmental Activities	9,978,938	1,084,211	512,128	414,646	(7,967,953)	0	(7,967,953)
Business-type Activities:							
Water	1,309,936	1,327,704	122,494	4,427	0	144,689	144,689
Sewer	1,108,008	1,254,957	4,252	0	0	151,201	151,201
Total Business-type Activities	2,417,944	2,582,661	126,746	4,427	0	295,890	295,890
Total Primary Government	$ 12,396,882	$ 3,666,872	$ 638,874	$ 419,073	(7,967,953)	295,890	(7,672,063)
General Revenues:							
Property Taxes					9,311,057	0	9,311,057
Penalties and Interest on Delinquent Taxes					71,283	0	71,283
General State Grants					76,930	0	76,930
Impact Fees					181,153	0	181,153
ARPA Funds					2,048,451	0	2,048,451
Unrestricted Investment Earnings					603,449	88,063	691,512
Gain on Sale of Property					88,275	0	88,275
Gain on Sale of Vehicles					41,047	0	41,047
Other Revenues					16,652	0	16,652
Transfers:					(188,533)	188,533	0
Total General Revenues and Transfers					12,249,764	276,596	12,526,360
Change in Net Position					4,281,811	572,486	4,854,297
Net Position - July 1, 2023, As Previously Presented					19,675,501	25,591,332	45,266,833
Error Corrections					184,451	0	184,451
Net Position - July 1, 2023, As Restated					19,859,952	25,591,332	45,451,284
Net Position - June 30, 2024					$ 24,141,763	$ 26,163,818	$ 50,305,581

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

TOWN OF MILTON, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2024

	General Fund	Town Core TIF Fund	Capital Reserve Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
ASSETS						
Cash and Cash Equivalents	$ 9,249,637	$ 4,804,856	$ 0	$ 0	$ 79,182	$ 14,133,675
Investments	25,832	0	0	0	0	25,832
Deposits held by Escrow Agent	0	0	10,668	0	0	10,668
Receivables (Net of Allowance for Uncollectibles)	547,003	217,044	0	0	255,514	1,019,561
Due from Other Funds	0	0	740,890	578,793	1,344,143	2,663,826
Prepaid Items	61,801	0	0	0	0	61,801
Inventory	59,216	0	0	0	0	59,216
Total Assets	$ 9,943,489	$ 5,021,900	$ 751,558	$ 578,793	$ 1,678,839	$ 17,974,579
LIABILITIES						
Accounts Payable	$ 642,619	$ 126,808	$ 853,542	$ 8,484	$ 215,758	$ 1,847,211
Accrued Payroll and Benefits Payable	238,701	0	0	0	0	238,701
Due to Other Funds	5,561,516	38,712	0	0	0	5,600,228
Unearned Revenue	57,767	0	0	475,332	40,824	573,923
Due to Others	139,518	0	0	0	0	139,518
Total Liabilities	6,640,121	165,520	853,542	483,816	256,582	8,399,581
DEFERRED INFLOWS OF RESOURCES						
Unavailable Property Taxes, Penalties and Interest	206,200	0	0	0	0	206,200
Unavailable Ambulance Fees	52,677	0	0	0	0	52,677
Unavailable Grants	0	0	0	0	211,782	211,782
Total Deferred Inflows of Resources	258,877	0	0	0	211,782	470,659
FUND BALANCES/(DEFICIT)						
Nonspendable	121,017	0	0	0	4,500	125,517
Restricted	15,771	4,856,380	0	0	896,042	5,768,193
Committed	0	0	0	0	194,092	194,092
Assigned	375,928	0	0	94,977	327,623	798,528
Unassigned/(Deficit)	2,531,775	0	(101,984)	0	(211,782)	2,218,009
Total Fund Balances/(Deficit)	3,044,491	4,856,380	(101,984)	94,977	1,210,475	9,104,339
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 9,943,489	$ 5,021,900	$ 751,558	$ 578,793	$ 1,678,839	
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.						27,615,391
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.						470,659
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.						(14,058,673)
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.						1,010,047
Net Position of Governmental Activities						$ 24,141,763

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

Exhibit D

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	General Fund	Town Core TIF Fund	Capital Reserve Fund	ARPA Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	$ 7,604,736	$ 1,602,665	$ 0	$ 0	$ 122,256	$ 9,329,657
Penalties and Interest on Delinquent Taxes	71,283	0	0	0	0	71,283
Intergovernmental	349,757	0	0	2,048,451	625,475	3,023,683
Charges for Services	1,251,031	0	0	0	9,150	1,260,181
Permits, Licenses and Fees	163,070	0	0	0	187,501	350,571
Fines and Forfeits	35,455	0	0	0	0	35,455
Investment Income	185,264	297,986	6,773	48,756	64,670	603,449
Donations	10,481	0	0	0	1,092	11,573
Other	16,652	0	0	0	0	16,652
Total Revenues	9,687,729	1,900,651	6,773	2,097,207	1,010,144	14,702,504
Expenditures:						
General Government	2,078,347	0	0	26,727	76,439	2,181,513
Public Safety	3,363,378	0	17,600	0	50,300	3,431,278
Highways and Streets	2,074,438	74,188	694	4,214	100,931	2,254,465
Culture and Recreation	583,933	0	8,600	69,374	2,019	663,926
Cemetery	49,128	0	0	0	0	49,128
Capital Outlay:						
General Government	38,036	0	0	47,505	0	85,541
Public Safety	30,368	0	249,476	5,833	8,161	293,838
Highways and Streets	371,024	3,409,834	4,059,993	1,836,730	353,146	10,030,727
Culture and Recreation	8,573	0	35,360	43,768	61,500	149,201
Debt Service:						
Principal	733,970	420,000	0	0	0	1,153,970
Interest	114,694	129,764	0	0	0	244,458
Total Expenditures	9,445,889	4,033,786	4,371,723	2,034,151	652,496	20,538,045
Excess/(Deficiency) of Revenues Over Expenditures	241,840	(2,133,135)	(4,364,950)	63,056	357,648	(5,835,541)
Other Financing Sources/(Uses):						
Issuance of Long-term Debt	0	0	3,109,748	0	0	3,109,748
Proceeds from Sale of Property	0	88,275	0	0	0	88,275
Proceeds from Sale of Vehicles	0	0	75,370	0	0	75,370
Transfers In	114,111	0	265,182	0	22,585	401,878
Transfers Out	(222,392)	(188,533)	0	(14,300)	(165,186)	(590,411)
Total Other Financing Sources/(Uses)	(108,281)	(100,258)	3,450,300	(14,300)	(142,601)	3,084,860
Net Change in Fund Balances	133,559	(2,233,393)	(914,650)	48,756	215,047	(2,750,681)
Fund Balances - July 1, 2023, As Previously Presented	2,999,797	6,816,457	812,666	46,221	995,428	11,670,569
Error Corrections	(88,865)	273,316	0	0	0	184,451
Fund Balances - July 1, 2023, As Restated	2,910,932	7,089,773	812,666	46,221	995,428	11,855,020
Fund Balances/(Deficit) - June 30, 2024	$ 3,044,491	$ 4,856,380	$ (101,984)	$ 94,977	$ 1,210,475	$ 9,104,339

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

Exhibit E

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, 2024

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)	$	(2,750,681)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets ($10,559,307) is allocated over their estimated useful lives and reported as depreciation expense ($1,120,578). This is the amount by which capital outlays exceeded depreciation in the current period.		9,438,729
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.		(65,624)
The issuance of long-term debt ($3,109,748) (e.g., bonds, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt ($1,153,970) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.		(1,955,778)
Governmental funds report employer pension contributions as expenditures ($297,973). However, in the statement of activities, the cost of pension benefits earned net of employee contributions ($667,624) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.		(369,651)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. This amount is the net difference in the treatment of these items from the previous year.		21,456
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. This amount is the net difference in the treatment of these items from the previous year.		(36,640)
Change in net position of governmental activities (Exhibit B)	$	4,281,811

The General Fund charges the Water Fund and Sewer Fund for administrative expenses. These charges totaling $404,000 have been eliminated from the Governmental Activities on the Statement of Activities.

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

Exhibit F

TOWN OF MILTON, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2024

	Water Fund	Sewer Fund	Total
ASSETS			
Current Assets:			
Receivables (Net of Allowance for Uncollectibles)	$ 333,741	$ 234,308	$ 568,049
Due from Other Funds	1,316,475	1,619,927	2,936,402
Inventory	11,612	17,047	28,659
Total Current Assets	1,661,828	1,871,282	3,533,110
Noncurrent Assets:			
Land	39,400	78,120	117,520
Construction in Progress	83,749	20,670	104,419
Vehicles, Machinery and Equipment	465,565	373,386	838,951
Buildings, Distribution and Collection Systems	8,627,093	23,804,815	32,431,908
Less: Accumulated Depreciation	(2,900,036)	(5,134,276)	(8,034,312)
Total Noncurrent Assets	6,315,771	19,142,715	25,458,486
Total Assets	7,977,599	21,013,997	28,991,596
DEFERRED OUTFLOWS OF RESOURCES			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	29,223	17,410	46,633
Total Deferred Outflows of Resources	29,223	17,410	46,633
LIABILITIES			
Current Liabilities:			
Accounts Payable	86,739	67,979	154,718
Accrued Payroll and Benefits Payable	7,184	6,699	13,883
Unearned Revenue	4,864	0	4,864
Accrued Interest Payable	10,686	25,569	36,255
General Obligation Bonds Payable - Current Portion	36,462	156,135	192,597
Total Current Liabilities	145,935	256,382	402,317
Noncurrent Liabilities:			
Compensated Absences Payable	7,120	7,120	14,240
Net Pension Liability	88,820	52,963	141,783
General Obligation Bonds Payable - Noncurrent Portion	767,551	1,547,384	2,314,935
Total Noncurrent Liabilities	863,491	1,607,467	2,470,958
Total Liabilities	1,009,426	1,863,849	2,873,275
DEFERRED INFLOWS OF RESOURCES			
Deferred Inflows of Resources Related to the Town's Participation in VMERS	712	424	1,136
Total Deferred Inflows of Resources	712	424	1,136
NET POSITION			
Net Investment in Capital Assets	5,554,106	17,439,196	22,993,302
Unrestricted	1,442,578	1,727,938	3,170,516
Total Net Position	$ 6,996,684	$ 19,167,134	$ 26,163,818

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

Exhibit G

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2024

	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	$ 1,125,489	$ 1,014,661	$ 2,140,150
Penalties	15,300	10,129	25,429
Hookup Fees	180,793	228,876	409,669
Other Income	6,122	1,291	7,413
Total Operating Revenues	1,327,704	1,254,957	2,582,661
Operating Expenses:			
CWD Water Purchases	468,652	0	468,652
Salaries and Benefits	223,711	194,439	418,150
Administrative Fees	202,000	202,000	404,000
Utilities	17,678	134,692	152,370
Sludge Disposal	0	91,106	91,106
Supplies	13,795	79,194	92,989
Printing and Advertising	2,694	804	3,498
Insurances	4,429	8,209	12,638
Technology	9,416	4,607	14,023
Vehicles, Machinery and Equipment	11,599	12,443	24,042
Telephone and Internet	2,499	5,346	7,845
Professional Development	743	753	1,496
Miscellaneous Expenses	313	305	618
Dues and Fees	100	1,898	1,998
Employee Uniforms	3,297	3,866	7,163
Repairs and Maintenance	39,443	70,770	110,213
Depreciation	109,549	226,903	336,452
Rentals	70	6,749	6,819
Professional Services	8,461	14,955	23,416
Technical Services	1,976	16,556	18,532
Total Operating Expenses	1,120,425	1,075,595	2,196,020
Operating Income	207,279	179,362	386,641
Non-Operating Revenues/(Expenses):			
Debt Forgiveness	122,494	0	122,494
Service Line Inventory Expenses	(154,538)	0	(154,538)
FEMA Reimbursement	0	4,252	4,252
Loss on Disposal of Assets	(9,700)	0	(9,700)
Investment Income	42,620	45,443	88,063
Interest Expense	(25,273)	(32,413)	(57,686)
Total Non-Operating Revenues/(Expenses)	(24,397)	17,282	(7,115)
Net Income Before Capital Contributions and Transfers	182,882	196,644	379,526
Capital Contributions and Transfers:			
Capital Contributions	4,427	0	4,427
Transfers In	9,374	179,159	188,533
Total Capital Contributions and Transfers	13,801	179,159	192,960
Change in Net Position	196,683	375,803	572,486
Net Position - July 1, 2023	6,800,001	18,791,331	25,591,332
Net Position - June 30, 2024	$ 6,996,684	$ 19,167,134	$ 26,163,818

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, 2024

	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities:			
Receipts from Customers and Users	$ 1,348,722	$ 1,273,218	$ 2,621,940
Payments for Goods and Services	(594,268)	(411,123)	(1,005,391)
Payments for Interfund Services	(202,000)	(202,000)	(404,000)
Payments for Wages and Benefits	(221,931)	(197,707)	(419,638)
Net Cash Provided by Operating Activities	330,523	462,388	792,911
Cash Flows From Noncapital Financing Activities:			
Issuance of Long-term Debt	144,987	0	144,987
Principal Paid on Long-term Debt	(4,967)	0	(4,967)
Service Line Inventory Expenses	(147,695)	0	(147,695)
FEMA Reimbursement	0	4,252	4,252
(Increase)/Decrease in Due from Other Funds	(130,837)	(356,920)	(487,757)
Net Cash Provided/(Used) by Noncapital Financing Activities	(138,512)	(352,668)	(491,180)
Cash Flows From Capital and Related Financing Activities:			
Acquisition and Construction of Capital Assets	(188,109)	(144,286)	(332,395)
Transfers Received from Other Funds	9,374	179,159	188,533
Principal Paid on Long-term Debt	(31,226)	(153,115)	(184,341)
Interest Paid on Long-term Debt	(24,670)	(36,921)	(61,591)
Net Cash Provided/(Used) by Capital and Related Financing Activities	(234,631)	(155,163)	(389,794)
Cash Flows From Investing Activities:			
Receipt of Interest and Dividends	42,620	45,443	88,063
Net Cash Provided by Investing Activities	42,620	45,443	88,063
Net Increase in Cash	0	0	0
Cash - July 1, 2023	0	0	0
Cash - June 30, 2024	$ 0	$ 0	$ 0
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Operating Income	207,279	179,362	386,641
Depreciation	109,549	226,903	336,452
(Increase)/Decrease in Receivables	18,948	18,261	37,209
(Increase)/Decrease in Prepaid Expenses	2,166	4,056	6,222
(Increase)/Decrease in Inventory	(5,278)	(6,088)	(11,366)
(Increase)/Decrease in Deferred Outflows of Resources Related to the Town's Participation in VMERS	8,409	7,813	16,222
Increase/(Decrease) in Accounts Payable	(5,991)	43,162	37,171
Increase/(Decrease) in Accrued Payroll and Benefits Payable	2,007	1,108	3,115
Increase/(Decrease) in Unearned Revenue	2,070	0	2,070
Increase/(Decrease) in Compensated Absences Payable	817	817	1,634
Increase/(Decrease) in Net Pension Liability	(8,295)	(12,175)	(20,470)
Increase/(Decrease) in Deferred Inflows of Resources Related to the Town's Participation in VMERS	(1,158)	(831)	(1,989)
Net Cash Provided by Operating Activities	$ 330,523	$ 462,388	$ 792,911

The Water Fund recognized a forgiveness of debt from the State of Vermont in the amounts of $126,921.

There was $23,255 of capital acquisitions in the Water Fund included in accounts payable at June 30, 2023.

There was $18,389 of capital acquisitions in the Water Fund included in accounts payable at June 30, 2024.

There was $21,436 of capital acquisitions in the Sewer Fund included in accounts payable at June 30, 2023.

The Water Fund disposed of capital assets with a cost and accumulated depreciation of $9,700 and $-0-, respectively.

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

Exhibit I

TOWN OF MILTON, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2024

	Custodial Fund Education Tax Fund
ASSETS	
Assets:	$ 0
LIABILITIES	
Liabilities:	0
NET POSITION	
Net Position:	$ 0

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

Exhibit J

TOWN OF MILTON, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUND
FOR THE YEAR ENDED JUNE 30, 2024

	Custodial Fund Education Tax Fund
ADDITIONS	
Education Taxes Collected for Other Governments	$ 15,344,408
Total Additions	15,344,408
DEDUCTIONS	
Education Taxes Distributed to Other Governments	15,344,408
Total Deductions	15,344,408
Change in Net Position	0
Net Position - July 1, 2023	0
Net Position - June 30, 2024	$ 0

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

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.

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.

ARPA Fund – This fund accounts for the resources from the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program used to support the Town's response to and recovery from the COVID-19 public health emergency.

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.

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.

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 financed purchases 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 – Accounting Changes and Error Corrections

Effective June 30, 2024, the Town implemented GASB Statement No. 100, "Accounting Changes and Error Corrections", an amendment of GASB Statement No. 62. GASB Statement No. 100 identifies accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes various transactions or events included in these changes. This Statement established accounting and financial reporting requirements for each type of accounting change and correction of an error in previously issued financial statements. The financial reporting requirements related to correction of errors in the Town's previously issued financial statements were applicable to this Statement.

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.

6. 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.

7. 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:

	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.

8. 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.

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, financed purchases 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, proprietary and fiduciary 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.

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. There were no budget changes during the year.

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.

C. Correction of Errors in Previously Issued Financial Statements

During fiscal year 2024, the Town determined there was an omission of parcels from the TIF parcel listing which resulted in errors in the calculation of municipal and education tax increments. These errors resulted in $20,310 of municipal tax increment to remain in the General Fund but should have been allocated to the Town Core TIF Fund and $53,182 of education tax increment to be paid to the State Education Fund but should have remained in the Town Core TIF Fund. In addition, exemptions for certain parcels were handled incorrectly which caused an overpayment to the State Education Fund of $131,269. Furthermore, the Town used $68,555 of tax increment to pay for related costs that had not been approved by the voters. The effects of correcting these errors on net position/fund balances are shown in the following table.

	Reporting Units Affected by Restatements of Beginning Balances		
	Government-Wide	Funds	
	Governmental Activities	General Fund	Town Core TIF Fund
Net Position/Fund Balances - July 1, 2023, As Previously Presented	$ 19,675,501	$ 2,999,797	$ 6,816,457
Error Corrections:			
(Overstatement)/Understatement of Due from State of Vermont	184,451	0	184,451
(Overstatement)/Understatement of Due from Other Funds	0	0	88,865
Overstatement/(Understatement) of Due to Other Funds	0	(88,865)	0
Net Position/Fund Balances - July 1, 2023 As Restated	$ 19,859,952	$ 2,910,932	$ 7,089,773

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash, cash equivalents and investments as of June 30, 2024 consisted of the following:

Cash and Cash Equivalents:	
Deposits with Financial Institutions	$ 8,319,148
Certificates of Deposit	5,809,487
Cash on Hand	5,040
Total Cash and Cash Equivalents	14,133,675
Investments:	
Certificates of Deposit	25,832
Total Cash, Cash Equivalents and Investments	$14,159,507

The Town has seven (7) certificates of deposit at various banks ranging from $910 to $3,203,207 with interest rates ranging from 0.05% to 5.00%. All of the certificates of deposit mature by fiscal year 2026.

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.

	Book Balance	Bank Balance
FDIC Insured	$ 531,119	$ 531,119
Insured by Letter of Credit Issued by Federal Home Loan Bank	13,623,348	13,777,753
Total	$14,154,467	$14,308,872

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

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	$ 8,319,148
Cash Equivalents – Certificates of Deposit	5,809,487
Investments – Certificates of Deposit	25,832
Total	$14,154,467

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. Deposits 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. 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 to be drawn down as of June 30, 2024 is $10,668.

C. Receivables

Receivables as of June 30, 2024, 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	$ 357,655	$ 0	$ 357,655
Penalties and Interest Receivable	28,574	0	28,574
Ambulance Receivable	316,007	0	316,007
Grants Receivable	256,189	0	256,189
Accounts Receivable	41,392	0	41,392
Due from State of Vermont	217,044	0	217,044
Billed Services	0	33,026	33,026
Unbilled Services	0	538,423	538,423
Allowance for Doubtful Accounts - Taxes	(1,300)	0	(1,300)
Allowance for Doubtful Accounts - Ambulance	(196,000)	0	(196,000)
Allowance for Doubtful Accounts - Water/Sewer	0	(3,400)	(3,400)
Total	$ 1,019,561	$ 568,049	$ 1,587,610

D. Loans Receivable

Loans receivable as of June 30, 2024 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	555,843
Total	851,843
Less: Allowance for Doubtful Loans Receivable	(851,843)
Reported Value as of June 30, 2024	$ 0

E. Capital Assets

Capital asset activity for the year ended June 30, 2024 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 1,836,590	$ 3,835,355	$ 0	$ 5,671,945
Construction in Progress	310,810	5,125,234	29,109	5,406,935
Total Capital Assets, Not Being Depreciated	2,147,400	8,960,589	29,109	11,078,880
Capital Assets, Being Depreciated:				
Land Improvements	1,689,378	73,768	0	1,763,146
Buildings and Building Improvements	4,971,044	160,136	0	5,131,180
Vehicles	4,851,748	491,723	234,995	5,108,476
Machinery and Equipment	801,868	159,468	0	961,336
Roads, Bridges and Sidewalks	13,367,987	713,623	2,698	14,078,912
Totals	25,682,025	1,598,718	237,693	27,043,050
Less Accumulated Depreciation for:				
Land Improvements	133,128	40,336	0	173,464
Buildings and Building Improvements	1,473,825	85,669	0	1,559,494
Vehicles	2,693,521	330,013	200,672	2,822,862
Machinery and Equipment	570,852	41,484	0	612,336
Roads, Bridges and Sidewalks	4,715,813	623,076	506	5,338,383
Totals	9,587,139	1,120,578	201,178	10,506,539
Total Capital Assets, Being Depreciated	16,094,886	478,140	36,515	16,536,511
Governmental Activities Capital Assets, Net	$ 18,242,286	$ 9,438,729	$ 65,624	$ 27,615,391

During the year, the Town wrote-off $29,109 that was included in the governmental activities construction in process.

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Land	$ 117,520	$ 0	$ 0	$ 117,520
Construction in Progress	50,110	64,009	9,700	104,419
Total Capital Assets, Not Being Depreciated	167,630	64,009	9,700	221,939
Capital Assets, Being Depreciated:				
Vehicles, Machinery and Equipment	596,867	242,084	0	838,951
Buildings, Distribution and Collection Systems	32,431,908	0	0	32,431,908
Totals	33,028,775	242,084	0	33,270,859
Less Accumulated Depreciation for:				
Vehicles, Machinery and Equipment	165,494	52,500	0	217,994
Buildings, Distribution and Collection Systems	7,532,366	283,952	0	7,816,318
Totals	7,697,860	336,452	0	8,034,312
Total Capital Assets, Being Depreciated	25,330,915	(94,368)	0	25,236,547
Business-type Activities Capital Assets, Net	$ 25,498,545	$ (30,359)	$ 9,700	$ 25,458,486

During the year, the Town wrote-off $9,700 that was included in the business-type activities construction in process.

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	$ 91,273	Water	$ 109,549
Public Safety	193,340	Sewer	226,903
Highways and Streets	816,544		
Culture and Recreation	19,421		
Total Depreciation Expense - Governmental Activities	$ 1,120,578	Total Depreciation Expense - Business-type Activities	$ 336,452

F. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2024 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	$ 0	$ 5,561,516
Town Core TIF Fund	0	38,712
Capital Reserve Fund	740,890	0
ARPA Fund	578,793	0
Non-Major Governmental Funds	1,344,143	0
Water Fund	1,316,475	0
Sewer Fund	1,619,927	0
Total	$ 5,600,228	$ 5,600,228

Interfund transfers during the year ended June 30, 2024 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Capital Reserve Fund	$ 56,019	Fund Future Paving Projects
General Fund	Capital Reserve Fund	123,788	Appropriation
General Fund	Capital Reserve Fund	20,000	Additional Funding for Garage Project
General Fund	Grant Fund	22,585	Fund Local Match
Town Core TIF Fund	Water Fund	9,374	Fund Debt Service
Town Core TIF Fund	Sewer Fund	179,159	Fund Debt Service
ARPA Fund	General Fund	14,300	Fund Planning and Zoning Expenses
Impact Fees Fund	General Fund	26,962	Fund Debt Service
Restoration of Records Fund	General Fund	10,444	Fund Restoration Expenses
Fire/EMS Capital Reserve Fund	General Fund	49,080	Fund Debt Service
Fire/EMS Capital Reserve Fund	Capital Reserve Fund	65,375	Fund Capital Expenditures
West Milton Cemetery Fund	General Fund	13,325	Fund Cemetery Expenses
Total		$ 590,411	

G. Deferred Outflows of Resources

Deferred outflows of resources in the governmental activities consists of $197,416 from the difference between the expected and actual experience, $358,131 from the net difference between the projected and actual investment earnings on pension plan investments, $102,603 from changes in assumptions and $79,145 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 $297,973 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is $1,035,268.

Deferred outflows of resources in the business-type activities consists of $8,892 from the difference between the expected and actual experience, $16,131 from the net difference between the projected and actual investment earnings on pension plan investments, $4,621 from changes in assumptions and $3,565 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 $13,424 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the business-type activities is $46,633.

Deferred outflows of resources in the Water Fund consists of $5,571 from the difference between the expected and actual experience, $10,105 from the net difference between the projected and actual investment earnings on pension plan investments, $2,895 from changes in assumptions and $2,233 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 $8,419 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Water Fund is $29,223.

Deferred outflows of resources in the Sewer Fund consists of $3,321 from the difference between the expected and actual experience, $6,026 from the net difference between the projected and actual investment earnings on pension plan investments, $1,726 from changes in assumptions and $1,332 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 $5,005 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Sewer Fund is $17,410.

H. Unearned Revenue

Unearned revenue in the governmental activities consists of $20,000 of space rental fees, $36,267 of recreation fees and $517,656 of grant revenue received in advance. Total unearned revenue in the governmental activities is $573,923.

Unearned revenue in the business-type activities and Water Fund consists of $4,864 of user fees received in advance.

Unearned revenue in the General Fund consists of $20,000 of space rental fees, $36,267 of recreation fees and $1,500 of grant revenue received in advance. Total unearned revenue in the General Fund is $57,767.

Unearned revenue in the ARPA Fund consists of $475,332 of grant revenue received in advance.

Unearned revenue in the Non-Major Governmental Funds consists of $40,824 of grant revenue received in advance.

I. Deferred Inflows of Resources

Deferred inflows of resources in the governmental activities consists of $25,221 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).

Deferred inflows of resources in the business-type activities consists of $1,136 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).

Deferred inflows of resources in the General Fund consists of $206,200 of delinquent property taxes, penalties and interest on those taxes and $52,677 of ambulance fees not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. Total deferred inflows of resources in the General Fund is $258,877.

Deferred inflows of resources in the Non-Major Governmental Funds consists of $211,782 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 $712 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).

Deferred inflows of resources in the Sewer Fund consists of $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).

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.

The State of Vermont offers a number of no-interest and low 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 has notes payable to finance various capital projects and capital purchases.

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 financed purchases 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, 2024 were as follows:

Governmental Activities:

	Beginning Balance	Additions	Deletions	Ending Balance
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 on June 1 and December 1, Due December, 2030	$ 640,000	$ 0	$ 80,000	$ 560,000
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 and Paid December, 2023	25,000	0	25,000	0
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 and Paid December, 2023	45,000	0	45,000	0
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	260,000	0	26,000	234,000
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	4,130,000	0	420,000	3,710,000

	Beginning Balance	Additions	Deletions	Ending Balance
Note Payable, Capital One Public Funding, LLC, Bridge Improvements, Principal Payments of $85,876 Plus Interest Payable on February 4 Annually, Interest at 2.89%, Due February, 2041	$1,545,777	$ 0	$ 85,876	$ 1,459,901
Note Payable, Capital One Public Funding, LLC, Paving, Principal Payments of $201,113 Plus Interest Payable on February 4 Annually, Interest at 1.89%, Due February, 2026	603,341	0	201,113	402,228
Bond Anticipation Note, Union Bank, Highway Garage, Authorized to $5,500,000, Interest at 2.09%, Due December, 2024. In December, 2024 This Note was Renewed Until December, 2025	182,226	3,109,748	0	3,291,974
Financed Purchase, 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	838,804	0	111,846	726,958
Financed Purchase, 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	173,766	0	86,283	87,483
Financed Purchase, Municipal Leasing Consultants, LLC, Police Cruiser, Principal and Interest Payments of $17,717 Payable on November 10 Annually, Interest at 1.69%, Due and Paid November, 2023	17,422	0	17,422	0

	Beginning Balance	Additions	Deletions	Ending Balance
Financed Purchase, Municipal Leasing Consultants, LLC, Public Works Dump Truck and Buildings and Grounds Truck, Principal and Interest Payments of $58,288 Payable on November 10 Annually, Interest at 1.69%, Due November, 2025	$ 169,117	$ 0	$ 55,430	$ 113,687
Total Governmental Activities	$8,630,453	$3,109,748	$1,153,970	$10,586,231

Business-type Activities:

	Beginning Balance	Additions	Deletions	Ending Balance
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	$ 328,999	$ 0	$ 15,667	$ 313,332
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	66,000	0	6,000	60,000
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Principal Payments of $4,967 Payable on January 1 Annually, 0% Interest, Due January, 2028	24,822	0	4,967	19,855
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Principal, Interest and Administrative Fee Payment of $18,202 Payable on September 1 Annually, 1% Interest, 2% Administrative Fee, Due September, 2049	333,594	0	8,195	325,399

	Beginning Balance	Additions	Deletions	Ending Balance
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to $190,611 but Eligible for $53,371 Subsidy, Principal Payments of $27,448 Payable on April 1 Annually Beginning April, 2029, 0% Interest, Due April, 2033. The Town Recognized $4,427 of the Subsidy During the Year.	$ 15,811	$ 0	$ 4,427	$ 11,384
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Principal and Administrative Fee Payments of $2,422 Payable on September 1 Annually, 0% Interest, 2% Administrative Fee, Due September, 2051	52,914	0	1,364	51,550
Bond Payable, State of Vermont Special Environmental Revolving Fund, Service Line Inventory, Authorized to $298,000 but Eligible for $199,000 Subsidy, Principal Payments of $19,800 Payable on August 1 Annually Beginning August, 2028, 0% Interest, Due August, 2032. The Town Recognized $122,494 of the Subsidy During the Year.	0	144,987	122,494	22,493
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	1,753,401	0	144,091	1,609,310
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	92,660	0	6,909	85,751

	Beginning Balance	Additions	Deletions	Ending Balance
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer Upgrade, Principal Payments of $2,115 Payable on February 1 Annually, 0% Interest, Due February, 2028	$ 10,573	$ 0	$ 2,115	$ 8,458
Total Business-type Activities	$2,678,774	$144,987	$316,229	$2,507,532

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	$ 5,100,000	$ 0	$ 596,000	$ 4,504,000	$ 526,000
Notes Payable	2,331,344	3,109,748	286,989	5,154,103	286,989
Financed Purchases	1,199,109	0	270,981	928,128	258,256
Compensated Absences Payable	191,769	27,910	0	219,679	0
Landfill Post-Closure	15,000	0	6,000	9,000	6,000
Net Pension Liability	2,798,558	349,282	0	3,147,840	0
Total Governmental Activities Long-term Liabilities	$ 11,635,780	$ 3,486,940	$ 1,159,970	$ 13,962,750	$ 1,077,245

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Business-type Activities					
General Obligation Bonds Payable	$ 2,678,774	$ 144,987	$ 316,229	$ 2,507,532	$ 192,597
Compensated Absences Payable	12,606	1,634	0	14,240	0
Net Pension Liability	162,253	0	20,470	141,783	0
Total Business-type Activities Long-term Liabilities	$ 2,853,633	$ 146,621	$ 336,699	$ 2,663,555	$ 192,597

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 $9,000. 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.

Debt service requirements to maturity are as follows:

Year Ending June 30	Governmental Activities Principal	Governmental Activities Interest	Business-type Activities Principal	Business-type Activities Interest
2025	$ 1,071,245	$ 211,505	$ 192,597	$ 59,575
2026	987,339	183,891	195,959	55,479
2027	731,583	157,251	199,389	51,123
2028	734,325	135,185	202,890	46,644
2029	737,129	113,026	230,573	42,025
2030-2034	2,431,504	263,306	1,055,916	133,709
2035-2039	429,380	62,045	155,971	60,513
2040-2044	171,752	7,446	157,889	31,018
2045-2049	0	0	91,691	11,429
2050-2052	0	0	24,657	811
Unknown Maturities - Bond Anticipation Note	3,291,974	0	0	0
Total	$ 10,586,231	$ 1,133,655	$ 2,507,532	$ 492,326

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 $2,218,009 which is 22.7% of the 2024 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.

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	$ 61,801
Nonspendable Inventories	59,216
Total General Fund	121,017

Non-Major Funds

Permanent Fund:	
Nonspendable West Milton Cemetery Fund Principal	4,500
Total Nonspendable Fund Balances	$125,517

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

Major Funds

General Fund:	
Restricted for July 4th Celebration Expenses by Donations (Source of Revenue is Donations)	$ 15,771
Town Core TIF Fund:	
Restricted for Town Core TIF Fund Debt/Expenditures by Statute (Source of Revenue is Property Taxes and Unspent Bond Proceeds)	4,856,380

Non-Major Funds

Special Revenue Funds:	
Restricted Impact Fees Fund Expenses by Impact Fees (Source of Revenue is Impact Fees)	$ 564,295
Restricted for Restoration of Records Fund Expenses by Statute (Source of Revenue is Restoration Fees)	171,269
Restricted for Drug Forfeiture Expenses by Agreement (Source of Revenue is Grant Revenue)	68,501
Restricted for Milton Public Library Expenses by Donations (Source of Revenue is Donations)	5,185
Total Special Revenue Funds	809,250
Permanent Fund:	
Restricted for West Milton Cemetery Expenses by Trust Agreements and Sale of Lots	86,792
Total Non-Major Funds	896,042
Total Restricted Fund Balances	$5,768,193

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

Non-Major Funds

Capital Projects Funds:	
Committed for Road/Sidewalk Restoration Expenditures by Voters	$ 9,258
Committed for Fire/EMS Capital Expenditures by Voters	184,834
Total Committed Fund Balances	$194,092

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

Major Funds

General Fund:	
Assigned to Reduce Property Taxes in Fiscal Year 2025	$350,000
Assigned for Emergency Management Expenditures	25,928
Total General Fund	375,928
ARPA Fund:	
Assigned for Eligible ARPA Expenditures	94,977

Non-Major Funds

Special Revenue Funds:	
Assigned for Reappraisal Expenses	$327,623
Total Assigned Fund Balances	$798,528

The unassigned deficit of $101,984 in the Capital Reserve Fund will be funded with proceeds from long-term debt.

The unassigned deficit of $211,782 in the Grant Fund will be funded with the collection of grant revenues.

L. Restricted Net Position

The restricted net position of the Town as of June 30, 2024 consisted of the following:

Governmental Activites:	
Restricted for July 4th Celebration expenses by Donations	$ 15,771
Restricted for Town Core TIF Fund by Statute	3,412,884
Restricted for Impact Fees Fund Expenses by Impact Fees	564,295
Restricted for Restoration of Records Expenses by Statute	171,269
Restricted for Drug Forfeiture Expenses by Agreement	68,501
Restricted for Milton Public Library Expenses by Donations	5,185
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	86,792
Total Governmental Activities	$4,329,197

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, 2023, the measurement date selected by the State of Vermont, the retirement system consisted of 357 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, 2023, the measurement date selected by the State of Vermont, VMERS was funded at 74.01% and had a plan fiduciary net position of $912,113,032 and a total pension liability of $1,232,406,785 resulting in a net position liability of $320,293,753. The Town's proportionate share of this was 1.0271% resulting in a net pension liability of $3,289,623. The net pension liability was measured as of June 30, 2023, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2022. 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 1.0271% was an increase of 0.0511 from its proportion measured as of the prior year.

For the year ended June 30, 2024, the Town recognized pension expense of $674,811.

As of June 30, 2024, 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	$ 206,308	$ 0
Net difference between projected and actual investment earnings on pension plan investments	374,262	0
Changes in assumptions	107,224	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	82,710	26,357
Town's required employer contributions made subsequent to the measurement date	311,397	0
	$ 1,081,901	$ 26,357

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of $311,397 will be recognized as a reduction of the net pension liability in the year ended June 30, 2025. 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	
2025	$258,245
2026	124,033
2027	369,613
2028	(7,744)
Total	$744,147

Summary of Plan 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.

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.

Normal Retirement Eligibility – Group A – Earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – 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.

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

Early Retirement Amount – Normal retirement 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; payable without reduction to Group D members.

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

Disability Retirement Amount – All Groups – 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.

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

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

Post-Retirement Adjustments – Group A – Allowances in pay status for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 2%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62. Groups B, C and D – Allowances in payment for at least one (1) year increased on each January 1 by one-half of the percentage increase in Consumer Price Index, but not more than 3%. If receiving an Early Retirement benefit, no increases until after attaining Normal Retirement eligibility. If receiving a Disability Retirement benefit, no increases until after attaining age 62 (age 55 for Group C).

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

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

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

Member Contribution Rates:

- Group A – 3.75% effective July 1, 2023; 4.00% effective July 1, 2024; 4.25% effective July 1, 2025, and thereafter.
- Group B – 6.125% effective July 1, 2023; 6.375% effective July 1, 2024; 6.625% effective July 1, 2025, and thereafter.
- Group C – 11.25% effective July 1, 2023; 11.50% effective July 1, 2024; 11.75% effective July 1, 2025, and thereafter.
- Group D – 12.60% effective July 1, 2023; 12.85% effective July 1, 2024; 13.10% effective July 1, 2025, and thereafter.

Employer Contribution Rates:

- Group A – 5.25% effective July 1, 2023; 5.50% effective July 1, 2024; 5.75% effective July 1, 2025, and thereafter.
- Group B – 6.75% effective July 1, 2023; 7.00% effective July 1, 2024; 7.25% effective July 1, 2025, and thereafter.
- Group C – 8.50% effective July 1, 2023; 8.75% effective July 1, 2024; 9.00% effective July 1, 2025, and thereafter.
- Group D – 11.10% effective July 1, 2023; 11.35% effective July 1, 2024; 11.60% effective July 1, 2025, and thereafter.

Significant Actuarial Assumptions and Methods

Inflation Rate – 2.30% per year.

Investment Rate of Return – 7.00%, net of pension plan investment expenses, including inflation.

Salary Increases – Ranging from 4.07% to 6.21% based on service.

Cost-of-Living Adjustments (COLA) – Assumed to occur on January 1 following one (1) year of retirement at the rate of 1.10% per annum for Group A members and 1.20% per annum for Groups B, C and D members (beginning at Normal Retirement eligibility age for members who elect reduced early retirement, at age 62 for members of Groups A, B and D who receive a disability retirement benefit, and at age 55 for members of Group C who receive a disability retirement benefit). The January 1, 2024 COLA is expected to be 1.10% for Group A and 1.10% for Groups B, C and D. The January 1, 2023 COLAs were 2.00% for Group A and 3.00% for Groups B, C and D.

Mortality:

Pre-Retirement Participants – Groups A and B – 60% PubG-2010 General Employee Amount-Weighted Below Median and 40% of PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group C – PubG-2010 General Employee Amount-Weighted, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Employee Amount-Weighted Below Median, with generational projection using scale MP-2021.

Healthy Post-Retirement – Retirees – Groups A and B – PubG-2010 General Healthy Retiree Amount-Weighted Below Median Table with credibility adjustments of 90% and 87% for the Male and Female tables, respectively, with generational projection using scale MP-2021. Group C – PubG-2010 General Healthy Retiree Amount-Weighted Table, with generational projection using scale MP-2021. Group D – PubS-2010 Public Safety Retiree Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

Healthy Post-Retirement – Beneficiaries – All Groups – Pub-2010 Contingent Survivor Amount-Weighted Below Median Table, with generational projection using scale MP-2021.

Disabled Post-Retirement – Groups A, B and C – PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021. Group D – PubS-2010 Safety Disabled Retiree Amount-Weighted Table, with generational projection using scale MP-2021.

Age of Spouse – Females three (3) years younger than males.

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.

Determination of Discount Rate and Investment Rates of Return

The long-term expected rate of return on pension plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of inflation) are developed for each major asset class. These returns 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 adding expected inflation. The target allocation and projected arithmetic real rates of return for each major asset class, after deducting inflation, but before investment expenses, used in the derivation of the long-term expected investment rate of return assumption are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global Equities	44%	5.35%
Private Equity	10%	7.50%
Emerging Market Debt	2%	5.00%
Private and Alternative Credit	10%	5.50%
Non-Core Real Estate	4%	5.50%
Core Fixed Income	19%	1.50%
Core Real Estate	4%	3.25%
US TIPS	2%	1.50%
Infrastructure/Farmland	5%	4.25%

Discount Rate – The long-term expected rate of return on pension plan investments is 7.00%. The high quality tax-exempt general obligation municipal bond rate (20-Bond GO Index) as of the closest date prior to the valuation date of June 30, 2023, is 3.65%, as published by The Bond Buyer.

The discount rate used to measure the Total Pension Liability was 7.00% as of June 30, 2023. 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). 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, 2023. 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.

Discount Rate Sensitivity

Sensitivity of the Net Pension Liability to Changes in the Discount Rate – The following presents the Town's proportionate share of the net pension liability as of June 30, 2023, calculated using the discount rate of 7.00%, as well as what the proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower (6.00%) or one percentage point higher (8.00%) than the current rate:

1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
$4,951,391	$3,289,623	$1,923,714

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.

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 6%.

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 $436,819. Pension expense for the years ended June 30, 2024, 2023 and 2022 was $26,209, $23,941 and $30,756, 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 due and payable on May 15 and become delinquent on May 16. 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 2024 were as follows:

	Homestead	Non-Homestead
Town	.5006	.5006
Local Agreement	.0030	.0030
Education	1.1956	1.2995
Total	1.6992	1.8031

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 $611 in unemployment claims during fiscal year 2024.

D. Tax Increment Financing District

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. $1,609,310 of outstanding debt is included in the Sewer Fund and $60,000 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 up to 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.

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.

F. Concentration of Expenses

The Town purchased all of their water from Champlain Water district "CWD" for the year ended June 30, 2024. The Town purchased $468,652 of water from CWD.

G. Subsequent Events

On July 18, 2024, the Town entered into a lease agreement with Municipal Leasing Consultants, LLC for an E-One Pumper Truck for the Fire Department in the amount of $700,000 with a term of fifteen (15) years and an interest rate of 5.04%.

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, 2024

	Original and Final Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	$ 7,595,546	$ 7,604,736	$ 9,190
Interest on Delinquent Taxes	30,000	19,401	(10,599)
Penalties on Delinquent Taxes	50,000	51,882	1,882
Railroad Taxes	4,000	4,062	62
State Land Taxes	12,538	12,699	161
Current Use Taxes	56,000	51,594	(4,406)
Land Use Change Tax/Penalty	0	2,038	2,038
State Land PILOT	6,000	8,575	2,575
Penalty on Late HS-122	10,000	10,667	667
School Tax Collection Fee	35,000	35,670	670
Interest on Investments	110,000	185,264	75,264
Miscellaneous	10,000	18,652	8,652
Administrative Contribution - Water and Sewer	402,000	404,000	2,000
FEMA Grants	0	4,162	4,162
Clerk and Treasurer	108,063	138,996	30,933
Library	2,000	1,724	(276)
Recreation	63,500	103,552	40,052
Planning and Zoning	45,100	50,979	5,879
Public Works	270,609	272,515	1,906
Buildings and Grounds	5,000	46,067	41,067
Police	138,447	111,505	(26,942)
Animal Control	1,500	729	(771)
Fire	500	1,089	589
Rescue	403,000	557,615	154,615
Transfers In - Debt Service	76,175	76,042	(133)
Transfers In	0	27,625	27,625
Total Revenues	9,434,978	9,801,840	366,862
Expenditures:			
Selectboard	73,649	122,695	(49,046)
Elections	11,283	16,352	(5,069)
Insurance/Risk Management	192,750	214,377	(21,627)
Legal	65,500	46,040	19,460
County and Regional Functions	151,911	151,331	580
Manager	277,253	292,463	(15,210)
Clerk and Treasurer	259,134	240,919	18,215
Finance	369,332	369,916	(584)
Assessors	100,203	80,402	19,801
Contingency	50,000	0	50,000
Administrative Services	149,641	154,409	(4,768)
Information Technology	152,035	114,637	37,398
Police	2,478,696	2,334,543	144,153

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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, 2024

	Original and Final Budget	Actual	Variance Favorable/ (Unfavorable)
Expenditures/(Cont'd):			
Fire	$ 256,902	$ 246,736	$ 10,166
Rescue	691,879	734,068	(42,189)
Animal Control	9,221	14,251	(5,030)
Public Safety Administration	98,835	80,148	18,687
Public Works Administration	299,192	220,810	78,382
Highways	1,995,787	1,898,652	97,135
Buildings and Grounds	439,429	491,768	(52,339)
Library	308,057	305,471	2,586
Recreation	270,202	287,035	(16,833)
Planning and Zoning	290,239	274,806	15,433
Debt Service, Principal and Interest	686,060	848,664	(162,604)
Transfer to Capital Reserve Fund	107,788	127,788	(20,000)
Total Expenditures	9,784,978	9,668,281	116,697
Excess/(Deficiency) of Revenues Over Expenditures	$ (350,000)	133,559	$ 483,559
Fund Balance - July 1, 2023, As Previously Presented		2,999,797	
Error Corrections		(88,865)	
Fund Balance - July 1, 2023, As Restated		2,910,932	
Fund Balance - June 30, 2024		$ 3,044,491	

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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, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	$ 320,293,753	$ 303,371,956	$ 147,184,198	$ 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	1.0271%	0.9760%	0.9802%	0.9941%	1.0389%	1.1007%	1.1926%	1.4430%	1.2687%	1.2374%
Town's Proportionate Share of the Net Pension Liability	$ 3,289,623	$ 2,960,811	$ 1,442,699	$ 2,514,858	$ 1,802,380	$ 1,548,443	$ 1,444,939	$ 1,472,657	$ 978,129	$ 112,929
Town's Covered Employee Payroll	$ 3,276,258	$ 2,843,942	$ 2,646,749	$ 2,600,909	$ 2,555,809	$ 2,539,238	$ 2,594,175	$ 2,326,953	$ 2,359,680	$ 2,229,198
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	100.4079%	104.1094%	54.5083%	96.6915%	70.5209%	60.9806%	55.6994%	63.2869%	41.4518%	5.0659%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	74.01%	73.60%	86.29%	74.52%	80.35%	82.60%	83.64%	80.95%	87.42%	98.32%

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions and Methods: Effective for the June 30, 2023 actuarial valuation, the following assumptions were updated:
- Assumed rates of salary increase were adjusted, generally increased, based on plan experience.
- Mortality assumptions changed as follows:
  - Pre-Retirement:
    - Groups A/B - Changed from 40% of PubG-2010 General Employee Amount-Weighted Below Median (sex-specific) tables and 60% of PubG-2010 General Employee Amount-Weighted (sex specific) tables to 60% of PubG-2010 General Employee Amount-Weighted Below Median (sex-specific) tables and 40% of PubG-2010 General Employee Amount-Weighted (sex-specific) tables.
    - Group C - Changed from 40% of PubG-2010 General Employee Amount-Weighted Below Median (sex-specific) tables and 60% of PubG-2010 General Employee Amount-Weighted (sex specific) tables to PubG-2010 General Employee Amount-Weighted Below Median (sex-specific) tables.
    - Group D - Changed from PubG-2010 General Employee Amount-Weighted Above Median (sex specific) tables to PubS-2010 Public Safety Employee Amount-Weighted Below Median (sex specific) tables.
  - Healthy Post-Retirement - Retirees:
    - Groups A/B - Changed from 104% of 40% PubG-2010 General Healthy Retiree Amount-Weighted Below Median (sex-specific) tables and 60% of PubG-2010 General Healthy Retiree Amount-Weighted (sex-specific) tables to PubG-2010 General Healthy Retiree Amount-Weighted Below Median (sex-specific) tables with 90% and 87% adjustments for males and females, respectively.
    - Group C - Changed from 104% of 40% PubG-2010 General Healthy Retiree Amount-Weighted Below Median (sex-specific) tables and 60% of PubG-2010 General Healthy Retiree Amount-Weighted (sex-specific) tables to PubG-2010 General Healthy Retiree Amount-Weighted (sex-specific) tables.
    - Group D - Changed from PubG-2010 General Healthy Retiree Amount-Weighted (sex-specific) tables to PubS-2010 Public Safety Retiree Amount-Weighted Below Median (sex-specific) tables.
  - Healthy Post-Retirement - Beneficiaries:
    - Groups A/B/C - Changed from 70% of the Pub-2010 Contingent Survivor Amount-Weighted Below Median (sex-specific) tables and 30% of the Pub-2010 Contingent Survivor Amount-Weighted (sex-specific) tables to Pub-2010 Contingent Survivor Amount-Weighted Below-Median (sex-specific) tables.
    - Group D - Changed from Pub-2010 Contingent Survivor Amount-Weighted (sex-specific) tables to Pub-2010 Contingent Survivor Amount-Weighted Below-Median (sex-specific) tables.
  - Disabled Retirees:
    - Group D - Changed from PubNS-2010 Non-Safety Disabled Retiree Amount-Weighted (sex-specific) tables to PubS-2010 Safety Disabled Retiree Amount-Weighted (sex-specific) tables.
  - Mortality improvement scale was changed from generational projection using scale MP-2019 to generational projection using scale MP-2021 for all assumptions.
- Assumed active retirement rates for all groups were adjusted based on plan experience.
- Assumed termination rates were adjusted based on plan experience. Rates are now split between Groups A and B, and C and D.
- Assumed disability rates were adjusted based on plan experience. Rates are now split between Groups A and B, and C and D.

TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2024

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	$ 311,397	$ 292,749	$ 244,185	$ 217,902	$ 206,035	$ 199,606	$ 192,798	$ 194,767	$ 173,914	$ 177,348
Contributions in Relation to the Actuarially Determined Contributions	311,397	292,749	244,185	217,902	206,035	199,606	192,798	194,767	173,914	177,348
Contribution Excess/(Deficiency)	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0
Town's Covered Employee Payroll	$ 3,390,871	$ 3,276,258	$ 2,843,942	$ 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	9.183%	8.935%	8.586%	8.233%	7.922%	7.810%	7.593%	7.508%	7.474%	7.516%

Notes to Schedule

Valuation Date: June 30, 2023

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Schedule 4

TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
ASSETS				
Cash	$ 73,459	$ 0	$ 5,723	$ 79,182
Receivables	255,514	0	0	255,514
Due from Other Funds	1,064,482	194,092	85,569	1,344,143
Total Assets	$ 1,393,455	$ 194,092	$ 91,292	$ 1,678,839
LIABILITIES				
Accounts Payable	$ 215,758	$ 0	$ 0	$ 215,758
Unearned Revenue	40,824	0	0	40,824
Total Liabilities	256,582	0	0	256,582
DEFERRED INFLOWS OF RESOURCES				
Unavailable Grants	211,782	0	0	211,782
Total Deferred Inflows of Resources	211,782	0	0	211,782
FUND BALANCES				
Nonspendable	0	0	4,500	4,500
Restricted	809,250	0	86,792	896,042
Committed	0	194,092	0	194,092
Assigned	327,623	0	0	327,623
Unassigned/(Deficit)	(211,782)	0	0	(211,782)
Total Fund Balances	925,091	194,092	91,292	1,210,475
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 1,393,455	$ 194,092	$ 91,292	$ 1,678,839

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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, 2024

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
Revenues:				
Property Taxes	$ 0	$ 122,256	$ 0	$ 122,256
Intergovernmental	625,475	0	0	625,475
Charges for Services	0	0	9,150	9,150
Permits, Licenses and Fees	187,501	0	0	187,501
Investment Income	52,971	8,709	2,990	64,670
Donations	1,092	0	0	1,092
Total Revenues	867,039	130,965	12,140	1,010,144
Expenditures:				
General Government	76,439	0	0	76,439
Public Safety	50,300	0	0	50,300
Highways and Streets	100,931	0	0	100,931
Culture and Recreation	2,019	0	0	2,019
Capital Outlay:				
Public Safety	0	8,161	0	8,161
Highways and Streets	353,146	0	0	353,146
Culture and Recreation	61,500	0	0	61,500
Total Expenditures	644,335	8,161	0	652,496
Excess of Revenues Over Expenditures	222,704	122,804	12,140	357,648
Other Financing Sources/(Uses):				
Transfers In	22,585	0	0	22,585
Transfers Out	(37,406)	(114,455)	(13,325)	(165,186)
Total Other Financing Sources/(Uses)	(14,821)	(114,455)	(13,325)	(142,601)
Net Change in Fund Balances	207,883	8,349	(1,185)	215,047
Fund Balances - July 1, 2023	717,208	185,743	92,477	995,428
Fund Balances - June 30, 2024	$ 925,091	$ 194,092	$ 91,292	$ 1,210,475

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Schedule 6

TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2024

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
ASSETS							
Cash	$ 0	$ 0	$ 0	$ 68,501	$ 4,958	$ 0	$ 73,459
Receivables	0	0	0	0	0	255,514	255,514
Due from Other Funds	564,295	327,623	171,269	0	227	1,068	1,064,482
Total Assets	$ 564,295	$ 327,623	$ 171,269	$ 68,501	$ 5,185	$ 256,582	$ 1,393,455
LIABILITIES							
Accounts Payable	$ 0	$ 0	$ 0	$ 0	$ 0	$ 215,758	$ 215,758
Unearned Revenue	0	0	0	0	0	40,824	40,824
Total Liabilities	0	0	0	0	0	256,582	256,582
DEFERRED INFLOWS OF RESOURCES							
Unavailable Grants	0	0	0	0	0	211,782	211,782
Total Deferred Inflows of Resources	0	0	0	0	0	211,782	211,782
FUND BALANCES/(DEFICIT)							
Restricted	564,295	0	171,269	68,501	5,185	0	809,250
Assigned	0	327,623	0	0	0	0	327,623
Unassigned/(Deficit)	0	0	0	0	0	(211,782)	(211,782)
Total Fund Balances/(Deficit)	564,295	327,623	171,269	68,501	5,185	(211,782)	925,091
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$ 564,295	$ 327,623	$ 171,269	$ 68,501	$ 5,185	$ 256,582	$ 1,393,455

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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, 2024

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
Revenues:							
Intergovernmental	$ 0	$ 42,161	$ 0	$ 18,855	$ 636	$ 563,823	$ 625,475
Permits, Licenses and Fees	181,153	0	6,348	0	0	0	187,501
Investment Income	16,692	9,941	25,620	659	59	0	52,971
Donations	0	0	0	0	1,092	0	1,092
Total Revenues	197,845	52,102	31,968	19,514	1,787	563,823	867,039
Expenditures:							
General Government	0	0	29,707	0	0	46,732	76,439
Public Safety	0	0	0	8,272	0	42,028	50,300
Highways and Streets	0	0	0	0	0	100,931	100,931
Culture and Recreation	0	0	0	0	1,536	483	2,019
Capital Outlay:							
Highways and Streets	0	0	0	0	0	353,146	353,146
Culture and Recreation	0	0	0	0	0	61,500	61,500
Total Expenditures	0	0	29,707	8,272	1,536	604,820	644,335
Excess/(Deficiency) of Revenues Over Expenditures	197,845	52,102	2,261	11,242	251	(40,997)	222,704
Other Financing Sources/(Uses):							
Transfers In	0	0	0	0	0	22,585	22,585
Transfers Out	(26,962)	0	(10,444)	0	0	0	(37,406)
Total Other Financing Sources/(Uses)	(26,962)	0	(10,444)	0	0	22,585	(14,821)
Net Change in Fund Balances	170,883	52,102	(8,183)	11,242	251	(18,412)	207,883
Fund Balances/(Deficit) - July 1, 2023	393,412	275,521	179,452	57,259	4,934	(193,370)	717,208
Fund Balances/(Deficit) - June 30, 2024	$ 564,295	$ 327,623	$ 171,269	$ 68,501	$ 5,185	$ (211,782)	$ 925,091

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TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR CAPITAL PROJECTS FUNDS
JUNE 30, 2024

	Road/Sidewalk Restoration Reserve Fund	Fire/EMS Capital Reserve Fund	Total
ASSETS			
Due from Other Funds	$ 9,258	$ 184,834	$ 194,092
Total Assets	$ 9,258	$ 184,834	$ 194,092
LIABILITIES AND FUND BALANCES			
Liabilities:	$ 0	$ 0	$ 0
Fund Balances:			
Committed	9,258	184,834	194,092
Total Fund Balances	9,258	184,834	194,092
Total Liabilities and Fund Balances	$ 9,258	$ 184,834	$ 194,092

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Schedule 9

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, 2024

	Road/Sidewalk Restoration Reserve Fund	Fire/EMS Capital Reserve Fund	Total
Revenues:			
Property Taxes	$ 0	$ 122,256	$ 122,256
Investment Income	306	8,403	8,709
Total Revenues	306	130,659	130,965
Expenditures:			
Capital Outlay:			
Public Safety	0	8,161	8,161
Total Expenditures	0	8,161	8,161
Excess of Revenues Over Expenditures	306	122,498	122,804
Other Financing Sources/(Uses):			
Transfers Out	0	(114,455)	(114,455)
Total Other Financing Sources/(Uses)	0	(114,455)	(114,455)
Net Change in Fund Balances	306	8,043	8,349
Fund Balances - July 1, 2023	8,952	176,791	185,743
Fund Balances - June 30, 2024	$ 9,258	$ 184,834	$ 194,092

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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, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Water Rents	$ 1,240,000	$ 1,112,140	$ (127,860)
Penalties	16,000	15,300	(700)
Hookup Fees	60,000	180,793	120,793
Water Hauler Receipts	12,000	9,949	(2,051)
Maintenance Agreement Receipts	3,600	3,400	(200)
Interest Earnings	0	42,620	42,620
Other Income	1,500	6,122	4,622
Transfer In - Town Core TIF Fund	9,485	9,374	(111)
Transfer In - Capital Reserve	150,000	150,000	0
Total Revenues	1,492,585	1,529,698	37,113
Expenses:			
Regular Salaries	191,829	147,296	44,533
Overtime Salaries	6,500	6,217	283
Insurance Buyout	6,000	488	5,512
Group Health Insurance	37,447	37,393	54
Group Dental Insurance	2,673	1,799	874
Group LTD/STD/Vision Insurance	792	452	340
Group Life Insurance	1,591	1,545	46
Social Security	15,725	11,729	3,996
Retirement Contribution	13,545	11,039	2,506
Workers Compensation	6,300	5,980	320
Other Employee Benefits	1,225	0	1,225
Official/Administrative	202,000	202,000	0
Other Professional	1,500	0	1,500
Technical Services	2,300	17,856	(15,556)
Recording Fees	500	20	480
Consulting Services	10,000	0	10,000
Laundry Services	300	293	7
Water/Sewer	200	213	(13)
Water Purchase - CWD	476,000	468,652	7,348
Disposal and Refuse	750	571	179
Repair and Maintenance Facility	12,150	11,983	167
Vehicle Repair and Maintenance	1,530	6,195	(4,665)
Equipment Repair and Maintenance	3,500	715	2,785
Rental of Equipment and Vehicle	1,500	70	1,430
Construction Services	10,000	8,461	1,539
Transfer Out - Capital Reserve	45,000	45,000	0
General Liability Insurance	6,775	4,429	2,346
Communications - Telephone	800	956	(156)
Communications - Other	2,000	1,543	457
Advertising	200	0	200
Printing and Binding	2,000	2,694	(694)
Travel	100	0	100
Postage	3,000	4,236	(1,236)
Office Supplies	600	293	307
General Supplies	12,700	8,057	4,643

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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, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Water Meters	$ 30,000	$ 50,197	$ (20,197)
Technology	13,000	20,249	(7,249)
Natural Gas	2,600	2,160	440
Electricity	12,000	10,269	1,731
Bottled Gas	75	0	75
Diesel Fuel	250	750	(500)
Gasoline	4,500	3,715	785
Books and Periodicals	200	0	200
Employee Uniforms	2,500	3,297	(797)
Capital Projects	215,000	246,910	(31,910)
Machinery and Equipment	2,000	1,445	555
Vehicles	40,500	43,395	(2,895)
Dues and Fees	1,000	100	900
Professional Development	2,000	743	1,257
Small Tools	1,000	1,270	(270)
Safety Supplies/Equipment	2,000	1,209	791
Bombardier Water Line Improvements Debt	15,667	15,667	0
Water Line Improvements Debt	6,000	6,000	0
Lake Road Water Line Improvements Debt	12,927	8,195	4,732
Railroad Street Debt	7,480	4,967	2,513
River Street Water Line Improvements Debt	1,578	1,364	214
Flanders Project Debt	3,610	0	3,610
River Street PSV Debt	2,780	0	2,780
Interest	31,060	24,670	6,390
Total Expenses	1,488,759	1,454,747	34,012
Net Income	$ 3,826	74,951	$ 71,125
Adjustments to Reconcile to GAAP Basis Statements:			
Depreciation		(109,549)	
Principal Payments on Long-term Debt		36,193	
Debt Forgiveness		122,494	
Debt Forgiveness - Capital Contributions		4,427	
Capital Outlay		183,243	
Loss on Disposal of Assets		(9,700)	
Transfer In - Capital Reserve		45,000	
Transfer Out - Capital Reserve		(150,000)	
Change in Accrued Interest Payable		(603)	
Change in Compensated Absences Payable		(817)	
Change in Net Pension Liability - GASB 68		1,044	
Change in Net Position - Exhibit G		$ 196,683	

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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, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Sewer Rents	$ 792,900	$ 790,620	$ (2,280)
Penalties	10,000	10,129	129
Hookup Fees	60,000	228,876	168,876
Septage Receipts	70,000	224,041	154,041
Maintenance Agreement Receipts	350	0	(350)
Interest Earnings	0	45,443	45,443
Sale of Vehicles	1,000	0	(1,000)
FEMA Reimbursement	0	4,252	4,252
Other Income	100	1,291	1,191
Transfer In - Town Core TIF Fund	179,159	179,159	0
Transfer In - Capital Reserve	150,000	150,000	0
Total Revenues	1,263,509	1,633,811	370,302
Expenses:			
Regular Salaries	165,728	121,200	44,528
Overtime Salaries	13,500	12,670	830
Insurance Buyout	6,000	738	5,262
Group Health Insurance	34,701	36,757	(2,056)
Group Dental Insurance	2,100	1,799	301
LTD/STD Group Vision Insurance	548	452	96
Group Life Insurance and AD&D	1,923	1,545	378
Social Security	14,264	10,105	4,159
Retirement	12,132	7,569	4,563
Worker's Compensation	6,300	5,980	320
Other Employee Benefits	1,225	0	1,225
Official/Administrative	202,000	202,000	0
Other Professional	5,000	0	5,000
Technical Services	10,000	16,556	(6,556)
Sludge Removal	48,000	91,106	(43,106)
Collection System Maintenance	20,000	20,383	(383)
Recording Fees	500	20	480
Consulting Services	10,000	35	9,965
Laundry Services	350	285	65
Water/Sewer	4,000	4,121	(121)
Disposal and Refuse	6,300	9,749	(3,449)
Repair and Maintenance Facility	25,000	18,742	6,258
Vehicle Repair and Maintenance	2,000	1,261	739
Equipment Repair and Maintenance	35,000	43,875	(8,875)
Rental of Land and Buildings	100	0	100
Rental of Equipment and Vehicle	500	6,749	(6,249)
Construction Services	10,000	14,920	(4,920)
General Liability Insurance	6,775	8,209	(1,434)
Communications - Telephone	3,400	3,588	(188)
Communications - Other	2,000	1,758	242
Advertising	300	0	300
Printing and Binding	0	804	(804)
Travel	275	0	275

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, 2024

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Postage and Mailing	$ 3,000	$ 3,427	$ (427)
Office Supplies	250	191	59
General Supplies	25,000	8,849	16,151
Chemical Supplies	45,000	65,353	(20,353)
Water Meter Purchases	30,000	39,048	(9,048)
Technology	3,400	4,607	(1,207)
Natural Gas	10,000	9,193	807
Electricity	84,000	108,273	(24,273)
Bottled Gas	75	0	75
Gasoline	2,500	3,356	(856)
Books and Periodicals	200	0	200
Employee Uniforms	4,000	3,866	134
Capital Projects	214,000	35,800	178,200
Machinery and Equipment	2,000	3,015	(1,015)
Vehicles	40,500	43,395	(2,895)
Furniture and Fixtures	1,500	0	1,500
Dues and Fees	5,000	1,898	3,102
Professional Development	2,000	753	1,247
Small Tools	800	544	256
Safety Supplies/Equipment	4,000	1,374	2,626
2013-1 Sewer Principal	144,091	144,091	0
Village Core Sewer Improvements Bond	6,909	6,909	0
Flanders Project Debt	2,705	2,115	590
Interest	36,923	36,921	2
Total Expenses	1,317,774	1,165,954	151,820
Net Income/(Loss)	$ (54,265)	467,857	$ 522,122
Adjustments to Reconcile to GAAP Basis Statements:			
Depreciation		(226,903)	
Principal Payments on Long-term Debt		153,115	
Capital Outlay		122,850	
Transfer Out - Capital Reserve		(150,000)	
Change in Accrued Interest Payable		4,508	
Change in Compensated Absences Payable		(817)	
Change in Net Pension Liability - GASB 68		5,193	
Change in Net Position - Exhibit G		$ 375,803	

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF MILTON, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Expenditures
U.S. Department of Agriculture				
Passed through State of Vermont Department of Forests, Parks & Recreation				
Cooperative Forestry Assistance	10.664	06130 UCF-CFC-23-04	$ 0	$ 3,432
Total U.S. Department of Agriculture			0	3,432
U.S. Department of Housing and Urban Development				
Passed through State of Vermont Department of Commerce and Community Development				
Community Development Block Grants	14.228	07110-IG-2018-MILTON-25	41,366	41,366
Total U.S. Department of Housing and Urban Development			41,366	41,366
U.S. Department of Homeland Security				
Passed through State of Vermont Department of Public Safety				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	02140-84720-093	0	8,414
Total U.S. Department of Homeland Security			0	8,414
National Endowment for the Humanities (NEH)				
Passed through State of Vermont Department of Libraries				
Grants to States	45.310	01130.LSTA.COURIER.FY24	0	636
Total National Endowment for the Humanities			0	636
U.S. Department of the Treasury				
Direct:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	0	2,048,451
Passed through State of Vermont Department of Environmental Conservation				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	06140-ARPA-CWF-MS4-06	0	28,478
Total U.S. Department of the Treasury			0	2,076,929
U.S. Environmental Protection Agency				
Passed through State of Vermont Department of Environmental Conservation				
Drinking Water State Revolving Fund	66.468	06140-RF3-505	0	161,381
Drinking Water State Revolving Fund	66.468	06140-RF3542-1.0	0	68,509
Total U.S.Environmental Proection Agency			0	229,890

See Accompanying Independent Auditor's Report.

TOWN OF MILTON, VERMONT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2024

Grant Title Federal Grantor/ Pass-Through Grantor Program Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed-through to Subrecipients	Expenditures
U.S. Department of Transportation				
Passed through State of Vermont Department of Forests, Parks & Recreation				
Recreational Trails Program	20.219	06130-RTP23-04	$ 0	$ 30,000
Total Passed Through State of VT Department of Forests, Parks & Recreation			0	30,000
Passed through Chittenden County Sheriff's Office				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	GR1695	0	2,196
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	GR1794	0	2,644
Total Minimum Penalties for Repeat Offenders for Driving While Intoxicated			0	4,840
Passed through State of Vermont Agency of Transportation				
Highway Planning and Construction	20.205	18100-ER0161	0	153,144
Highway Safety Cluster				
State and Community Highway Safety	20.600	08100-GR1736	0	7,054
State and Community Highway Safety	20.600	08100-GR1819	0	12,418
State and Community Highway Safety	20.600	08100-GR1695	0	2,182
State and Community Highway Safety (2024 OP Enforcement)	20.600	N/A	0	5,086
State and Community Highway Safety (Support Equipment)	20.600	N/A	0	1,217
Total State and Community Highway Safety			0	27,957
Passed through Chittenden County Sheriff's Office				
National Priority Safety Program	20.616	GR1694	0	736
National Priority Safety Program	20.616	N/A	0	2,113
National Priority Safety Program	20.616	GR1695	0	1,087
National Priority Safety Program	20.616	N/A	0	1,517
Total National Priority Safety Program			0	5,453
Total Highway Safety Cluster			0	33,410
Total U.S.Depatment of Transportation			0	221,394
Total Federal Awards			$ 41,366	$ 2,582,061

Basis of Presentation:

The accompanying Schedule of Expenditures of Federal Awards (the schedule) includes the Federal award activity of the Town of Milton, Vermont under programs of the federal government for the year ended June, 30, 2024. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a select portion of operation of the Town of Milton, Vermont it is not intended to and does not present the financial position, changes in net position, or cash flow of the Town of Milton, Vermont.

Summary of Significant Accounting Policies:

Expenditures reported on the Schedule are reported on the accrual basis of accounting and was prepared using significant accounting policies outlined in Note 1 to the financial statements. Such expenditures are recognized following the cost principles contained in the Uniform guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement. The Town of Milton, Vermont has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

See Accompanying Independent Auditor's Report.

Town of Milton Employee Earnings Statement January 1, 2024 - December 31, 2024
(earnings below may include overtime, stipends, health insurance buyout and reimbursement amounts)

ABBOTT	KAREN	640
ADAMS	DARREN	1504.68
ANDERSON	JOANNE	2106.43
ARMIERI	MIA	341.75
ARMSTRONG	SAMUEL	150.37
BAKER	AMBER	115884.88
BAKER	COTY	560
BAKER	OWEN	5766.25
BALLARD	JASON	31149.92
BANNISTER	MEAGHAN	8483.2
BARRETT	CAROL	827.04
BARRETT	PATRICK	2038.07
BARROWS	TREVOR	58608.24
BARSALOW	CHARLES	241.89
BARTLETT	JOHN	111025.28
BASHAW	LESLIE	3645
BAUSMAN	THOMAS	2109.01
BEAUPRE	HOWARD	387.04
BEDFORD	CYMONE	83932
BEERS	KRISTIN	63075.52
BENARD	NATE	2930.42
BERG	OLIVIA	877.04
BERGERON	JUSTIN	3876.73
BERTEAU	JOSEPH	471.62
BISSONNETTE	MARK	1085
BLOW	LAURENCE	46244.18
BOIVIN	MICHAEL	756.72
BORDONARO	BRENNAN	61590.85
BOSWORTH	WILLIAM	97661.83
BOUDREAU	CASSIE	205.05
BRANCH	LEONARD	30
BRINK	IAN	341.75
BROUILLETTE	KYLE	38692.25
BURKE	STEPHEN	19329.96
BUSHEY	JAMES	71326.25
BUSHEY	JEREMY	1739.56
CARLSON	KENDRA	100253.93
CARSTENSEN	AIDAN	300.74
CHALMERS	BRENDAN	2178.89
CLOUGHERTY	KYLE	1899.96
COLLINS	MICHELLE	62.61
COMSTOCK	PHILIP	50203.8
COOK	MICHAEL	1621.42
COOPER	SARAH	417.13
CORNELL	JAMES	1376.59
COSTELLO	AMANDA	49100.42
COUILLARD	ISABELLA	86.65
COUILLARD	JEREMY	3665.53
COULOMBE	JARECO	100849.12
COUTURE	AMY	29410.86
CROSS	BRENNAN	494.29
CROSS	CATHERINE	560
CUSHING	BEAU	1581.53
DATNOFF	CHARLES	22101.16
DAVIS	MATTHEW	90652.8
DESRANLEAU	MICHELLE	16499
DEVINO	LORETTA	23902.52
DICKINSON	ROGER	1389.75
DIEFENDORF	EMMA	1370.07
DIERINGER	DANIEL	9550.59
DILLON	ERIN	1066.26
DODGE	JACLYN	73496.45
DONALDSON	AMANDA	218.73
DUCHESNEAU	KIMBERLY	194.8
DULMER	KRISTOPHER	1800
ELWOOD	THOMAS	88381
ENDRES	KEVIN	241.39
ESCOBEDO	KATHERINE	13147.79
FARNSWORTH	BETH	3941.93
FAY	GREGORY	1127.99
FENTON	ALEXANDER	417.29
FITZGERALD	CODY	612.45
FLETCHER	ALAN	331.5
FLYNN	AIDAN	82824.46
FOODY	MICHAELA	10556.58
FRANTZ	NANCY	1257.38
FROHOCK	LORI	29886.89
GABORIAULT	LEE	2661.17
GALLAS	BRIANNE	679.4
GALLAS	ERIC	93077.86
GALLO	GRACE	6557.41
GARSIDE	DYLAN	1941.15
GEARY	JOHN	48802.6
GEARY	TAMMY	29024.46
GIFFORD	JOHN	22506.24
GINGRAS	TREVOR	34161.96
GLEN	KATHRYN	1517.46
GLOVER	ABBEY	6771.46
GODIN	MARY	481.89
GODIN	REGINALD	478.47
GOLTRY	JACK	51804.05
GOOLEY	EMMA	1491.46
GRANGER	BRAYDEN	1836.11
GRANGER	ROBERT	2553.37
GRANT	ALEXANDRA	1036.22
GRENIER	CHRISTOPHER	106845.12
HATSELIUK	MARIIA	43534.08
HAYFORD	SAMUEL	26979.2
HEALY	JULIA	1131.65
HILL	RYLEIGH	327.85
HOKE	LATIMER	13561.53
HOLSOPPLE	KRISTYN	198.22
HUGHES	DENISE	753.76
HUGHES	ELISABETH	394.13
HUGHES	JON	224.04
HUGHES	THOMAS	614.41
HURST	MITCHELL	16000
IRWIN	KELLY	3516.72
JANOURIS	ALEXANDER	7521.25
JENNINGS	CHRISTINE	3684.25
JENNINGS	CRAIG	3531.98
JOHNSEN	LEIF	2088.87
JONES	NOI	104803.79
KEELTY	KENDRA	369.04
KEELTY	KYLIE	2463.97
KELM	LORRAINE	30061.25
KELM	NICHOLAS	12073.75
KETOVER	BRADLEY	8533.68
KNAPP	JOCELIND	36817.99
KRUGER	SERENITY	55.3
LADUE	KALEB	698.62
LAFAYETTE	CASSANDRA	9073.5
LAFOND	CAMERON	2618.73
LAFOUNTAIN	GORDON	75462.85
LAFOUNTAIN	TYLER	997.42
LAROCHE	STEPHEN	131080.08
LAZAR	MIKAELA	33503.44
LEBLANC	ADAM	1349
LEMNAH	MELANIE	56896.41
LITTLE	STEVEN	48870.27
LOCKE	PAUL	124273.7
LOISELLE	CHARLOTTE	414.75
LOMBARD	COREY	5013.76
LOMBARD	ROBERT	436.7
LONGCHAMP	KELLER	201.62
LONGLEY	ANGELA	5403.36
LUMAN	HANNAH	25483.2
MASSE	GINA	986.11
MASTIN	SHOSHAWNA	2910.86
MATTOS	CHRISTOPHER	139.36
MAXFIELD	DANA	81.77
MCCANN	SEAN	81580.07
MCQUEEN	MATTHEW	90042.03
MCRAE	TYLER	3000.63
MERCHANT	AVA	349.58
MERCHANT	JARED	3552.74
MINOR	MARIA	1880.49
MOORE	RODERICK	2234.83
MORGAN	LELAND	1887.97
MORGAN	MICHAEL	1470
MORRIS	SHANE	2745.64
MORSE	AMY	391.76
MORWAY	ALICE	304.16
NADEAU	MATTHEW	9465
NAPPI	BENJAMIN	44203.2
NAUMANN	ALEXANDER	255
NESKEY	CRYSTAL	2008.14
NEWTON	CAYDANCE	1079.42
NICHOLS	MORGAN	6465.17
NOBLE	MICHELLE	21407.6
NOBLE	WENDELL	176.7
NOEL	SAMUEL	87861.41
NOEL	TRACEY	19999.5
NORTON	THOMAS	59009.37
PARRELLA	DIANE	314.42
PETERSON	MARYBETH	29517
PHILBROOK	SCOTT	116732.14
PITTS	AMANDA	69456.11
POIRIER	CHRISTIAN	10379.7
POIRIER	KEVIN	1378.33
PORTER	JASON	103925.43
REYNOLDS	MELISSA	643.91
RHOADES	TYLER	51522.82
RONGO	CHRISTOPHER	2756.03
ROSE	DEBORAH	9680
SANDERSON	WILLIAM	53282.84
SCALISE	FRANK	109498.17
SCHAEFFLER	LISA	94649.6
SCHIAVO	ANTHONY	46997.68
SCHULZ	JENNIFER	15166.63
SHASTEEN	ALEXANDER	1859.19
SLAYTON	HEIDI	2452.85
SMITH	KYLE	4952.19
SPAULDING	KEITH	54878.98
STANIELS	PETER	2200
STANKIEWICZ	KATHRYN	6252.5
STEADY	BRENDA	1997.58
STELL	GREGORY	32035.74
STEVENS	GABRIELLE	6868.39
STILLMAN	SAMANTHA	668.98
SULLIVAN	NOAH	1823.14
SWEENEY	DANNY	58826.53
SWEENEY	RILEY	381.19
TANG	LEE	658.33
TAYLOR	CHRISTOPHER	1700
TAYLOR	JENNIFER	2132
TOTH	TROY	451.11
TOWNE	KAROLYN	440.86
TRADUP	BRITTANY	55680
TROMBLY	BRUCE	11918.72
TUCKER EUGAIR	JENNIFER	30933.88
TURNER	DONALD	188729.71
TYMECKI	JOSEPH	64477.07
WALSH	KASSIDY	2752.51
WALTER	AIDAN	616.34
WELLS	JOHN	23900
WESSON	JOCELYNE	396.43
WHEEL	ROBERT	2173.31
WILTON	CHARLES	546.31
WOHLFORD	LUKE	676.67

Selectboard Annual Report

To All Residents,

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

We would like to start by saying thank you to all 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.

Several Town employees reached milestone anniversaries in 2024: Loretta Devino (55 years), Paul Locke (25 years), Scott Philbrook (25 years), Kendra Carlson (15 years), Larry Blow (10 years), Jareco Coulombe (10 years), Amy Couture (10 years), and Danny Sweeney (10 years). The Selectboard extends our thanks to these and all other staff for their professional dedication and many contributions to the Town.

2024 was a year of significant accomplishments, including the completion of the Don Turner, Jr. Public Works Facility. The citizens of Milton voted overwhelmingly in favor of this project in 2022. For decades, the old facility has been inadequate to meet the needs of our community and the increasing demands placed on our Public Works team. The new facility is five times the size, at over 27,000 square feet, and offers many improvements, including: a maintenance facility to service equipment for multiple departments; a wash bay; a climate-controlled garage; increased salt storage and covered sand storage. It is also more geographically centered near the Bombardier complex.

The Town also made huge strides toward the long-awaited Hourglass Project, purchasing and clearing the necessary property, working with the Chittenden County Regional Planning Commission to develop a Downtown Core Master Plan, and working with VTrans to obtain the easements needed for surrounding properties. VTrans estimates that construction will begin in 2026, but it should be shovel ready in the coming months.

Unfortunately, 2024 was also a year of loss, as we said goodbye to two of Milton's most dedicated public servants: Don Turner, Jr. and John Cushing. Their commitment to the Town left an indelible mark on our community, making Milton a better place for all.

Don Turner, Jr. served as Milton's Town Manager since 2017. In addition, Don served the Milton Fire Department for 41 years, including 14 years as Chief, and he served as the Rescue Chief for three years. He also represented Milton in Montpelier, where he held the position of Minority Leader for several years. Don's unwavering commitment to public service and deep love for his hometown strengthened our community immeasurably. His motto, "getting stuff done," was more than mere words—it was his way of life and will remain our guiding principle.

John Cushing served as the Town Clerk for 46 years, retiring in March 2015. He also served as Deputy Game Warden for 36 years. Furthermore, John helped organize and serve on the first Rescue Service in Milton before he joined the Milton Fire Department, where he served for 30 years.

We are proud of the beautiful community in which we live. Every time we meet, we work to ensure that our decisions move us a step closer to the Milton we envision for the future with a thriving economy, adequate and affordable housing, abundant job opportunities and an overall sense of belonging for all.

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 4, 2025.

Respectfully Submitted,

Darren Adams, Chair
Mike Morgan, Vice Chair
Brenda Steady, Clerk
Leland Morgan
Chris Taylor

Town Manager's Annual Report

We begin this report with a bittersweet reflection on who should be presenting it. Don Turner, Jr., Milton's Town Manager since 2017, completed Fiscal Year 2023-2024 with determination to see many long-term projects through to completion. Don always had an eye to the future and rarely accepted recognition that he felt was more deserved by his team – but Don contributed so much experience, drive and creative problem-solving capability to every project. It is impossible to reflect on the accomplishments of the past year without expressing appreciation for Don's hand in them. Thank you, Don, for your years of service to the town you loved.

This past year, we have seen significant progress on many development and improvement projects around town. We are grateful for community support with everything from budget approvals to participation in events and programs.

Renovations of the Milton Grange Hall, made possible with money from the American Rescue Plan Act (ARPA), were completed at the start of the fiscal year in July of 2023, and the Town began taking reservations for private use and using the space for recreation programming. The building has seen steady use since its re-opening, and rental income should continue to successfully fund maintenance, operations and future improvements.

After years of work by our dedicated conservation commission volunteer members, the final leg of the Town Forest ADA Trail Project was completed in the fall of 2023. The project further extended the graded five-foot-wide ADA-compatible trail another 1,350 feet to the future location of a viewing platform that will be adjacent to an existing natural marsh area.

In August of 2023, the Town broke ground on the new public works facility. A little over a year later, on November 6, 2024, the Town held a ribbon cutting ceremony for the new building and dedicated it to Town Manager Don Turner, Jr. as the driving force that made the project possible through his expertise in negotiation and development and his determination to keep the project within budget. The over 27,000-square-foot building, located on a 6.7-acre parcel of land adjacent to Bombardier Park, is the new home to Milton's Highway department and Buildings and Grounds department. The new facility brings Town services and equipment to a more central location that is closer to other municipal buildings, as well as Bombardier Park and other properties maintained by the Town.

After many years of planning, surveys and negotiations, the Town of Milton purchased and cleared the property needed to complete what is known as the southerly leg of the "Hourglass Project". The plans for this project include a future town green, along with necessary safety improvements to what has been recognized as one of the most dangerous intersections in the state. With the advancements made this year, the project should be ready for construction in the coming months. However, VTrans has notified the Town that construction is likely to begin in 2026.

In addition to our larger initiatives, the Town continues to work on improving infrastructure, bringing the best service and improving programs across all departments. The demand for emergency and public safety services continues to increase. Conservation Commission members have made extensive progress in the upkeep and improvement of our trails. Building and Grounds staff have made significant advances in sprucing up Bombardier Park. The Water/Wastewater Department keeps our utilities running smoothly. The Recreation team continues to produce excellent programming for the community. The Highway Department does their best to keep our roads safe and clear, even in the worst weather. Many more behind the scenes staff continue working hard to keep the critical facets of the municipality moving forward.

At our 2024 Town Meeting Election, we had a total of 2,997 votes cast, of which 2,114 were in person and 883 were early or absentee. The year also saw other elections, including multiple school budget votes, the U.S. Presidential Primary and General Election, and the State Primary and General Election. Your participation in these processes and your support for our initiatives keeps our Town moving forward, so we want to thank everyone who voted early or absentee or came out to the polls to cast your ballots in person. With your continued support, we remain committed to making Milton a better place to live, work and raise our families.

Acting Co-Town Managers, Amber N. Baker and John Bartlett

Town of Milton Assessor's Office

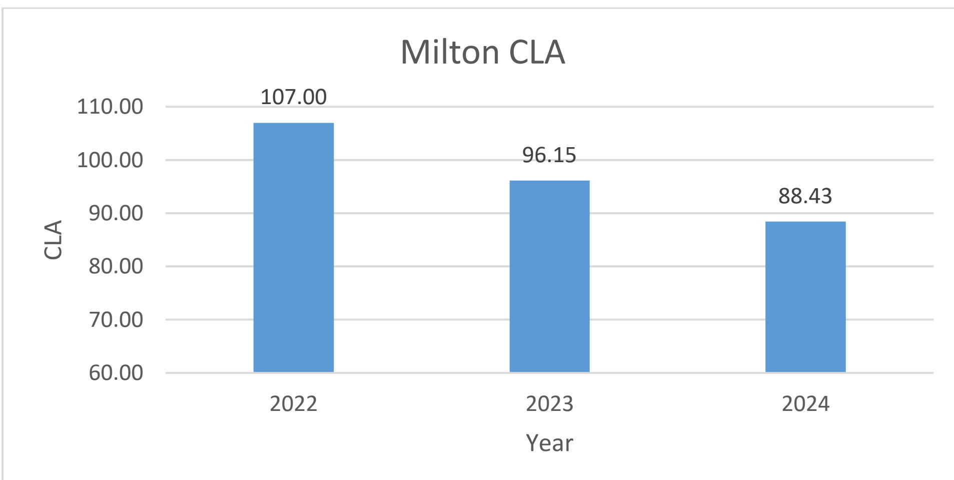
It was another busy year in the Assessor's office for 2024. The total number of building permits may have declined slightly, but the overall market value is still increasing.

There were 152 building permits for 2024. This was a decline of 9% from the previous year. Of those permits, 20 were new construction, and an additional half dozen new manufactured homes. These were not only residential dwellings, but also commercial construction and updates.

For 2024, there were 320 Change of Appraisal notices sent; this was an increase of 8%. There were 355 property transfers in 2024.

At the State level, Property Valuation and Review (PVR) continues to update their software. This has been a three-year undertaking. All Vermont municipalities upload their grand list data to the State software systems. This data is used to generate Equalization information (for determining Education Tax Rates), Current Use exemptions, and Homestead exemptions. They have experienced some difficulties in this transition which means much more work at the local level.

The real estate market values have continued to increase in Milton. Milton completed a reappraisal for the 2022 grand list. Each year PVR completes a sales study to determine the Common Level of Appraisal (CLA). The previous three years of sales are used in the study.



For 2024 the CLA was calculated at 88.43 percent of market value. This was down from 96.15 for 2023. A decline in the CLA indicates an increase in market values. Since 2022 there has been a change of nearly 19% in value; there was a 9% change in the CLA from 2023 to 2024.

A significant change was enacted by the Vermont Legislature starting January 2025. Every Vermont municipality will begin a staggered six-year reappraisal cycle commencing in 2030.

Respectfully Submitted,

Edgar Clodfelter, VMPA

Milton Assessor

Milton Fire Department Annual Report

As we close out 2024, I want to take a moment to thank the voters for your continued support of our department. This year we suffered the tragic losses of our former Fire Chief, long-time firefighter, Town Manager, and friend to all Don Turner, Jr., and a former long-time firefighter, Town Clerk, and friend John Cushing. These losses leave a vast impact on our organization. This year we responded to 335 calls for service, which represents a significant increase in call volume over the past year. The most common types of call were motor vehicle incidents, accounting for a total of 100 calls for service. We have seen a steady increase in this type of incident over the past years and we will continue to focus on equipment and training in this area. Additionally, we were affected by two major weather events that had a significant impact on our community.

This year we were able to complete a needed capital improvement project, that being the replacement of our vehicle rescue tools. This equipment is used to extricate a person trapped in a motor vehicle crash. It replaces rescue tools that were close to two decades old. The new tools are battery over hydraulic powered and are a huge improvement from our prior rescue tools. They have close to four times the cutting and spreading force, which is needed with today's vehicles. As our calls continue to increase for motor vehicle crashes, I am confident that these new rescue tools will make a difference in someone's life.

Recruitment and retention of members continues to be a high priority. This year I am happy to report that we currently have a roster of 43 firefighters and 6 cadets. Daytime coverage continues to improve as several members now work from home or have taken jobs within our community. We still rely on our mutual aid departments for assistance with 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.

Looking to the future, we need to continue to pay close attention to the recruitment of members. Although our numbers are at the point of fully staffed, history has shown that this can change rapidly. Again, this year we will closely monitor and re-evaluate our capital replacement plan regarding apparatus. We were fortunate to be able to purchase a 2024 E-One pumper that became available due to a pro-active dealer that had ordered a spec fire truck. This Engine replaces a 1994 truck and has become our primary rescue truck that carries all the aforementioned battery-operated cutting tools.

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 ones 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.

Professionally yours,

Christian Poirier, Chief

TOWN HEALTH OFFICER ANNUAL REPORT

The Town of Milton Health Officers provide coverage to the residents of Milton concerning public health hazards seven days a week. The Health Officers respond to calls concerning the public health from emergency service providers, private citizens of Milton, and concerns that staff identify. Some examples of public health concerns include investigating dog bites, potential septic malfunctioning, recreational water issues, and other potential public health hazards. During the fiscal year 2024, the Health Officers responded to the following types and number of complaints:

Type of Complaint	# of Complaints
Sewage and Septic Failures	1
Odor, Smells, Garbage, Rodents	35
Rental Housing Complaints	N/A*
Other	2
Animal Bites	35

Our department coordinated with the Planning & Zoning Officer and issued 30 Voluntary Compliance Letters during the fiscal year, and the Milton Board of Health issued 0 Emergency Health Orders.

Filling the Planning & Zoning Officer role greatly improved the efficiency of enforcement of public health concerns during this fiscal year, especially with garbage and roadside trash.

A reminder that in Fiscal Year 2023, the Division of Fire Safety enacted a new Rental Housing Health & Safety Program. This change shifted rental housing inspections from our department to the Division of Fire Safety. We still receive several calls regarding Rental Housing Complaints, (*we are no longer tracking the number of complaints) and help get our residents to the appropriate inspectors. The information on the Rental Housing Code is listed below:

- Vermont Rental Housing Code:https://firesafety.vermont.gov/rental_housing_healthandsafety
- Information on Complaint Process: https://firesafety.vermont.gov/complaint%20process
- Link to Complaint Form: https://vtdfs.powerappsportals.us/complaint-form/
- Williston Regional Office: Main Phone: (802) 879-2300 or Toll Free: (800) 366-8325

This fiscal year, the flooding in July 2023 and a December 2023 flood event were declared disasters by FEMA. We coordinated with the Public Safety Director to provide resources to the public regarding FEMA services, dangers of flood waters, etc. Our Health Officer page on the www.miltonvt.gov website includes a “Spotlight on Health” page where we provide resources for seasonal public health concerns.

Amanda Pitts is the Health Officer. Kyle Brouillette 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 on weekends, the Deputy Health Officer can be reached at (802) 373-7135. Please contact us with any questions or complaints concerning public health.

Milton Human Resources & Operations – Fiscal Year 2024 Annual Report

As Human Resources Director, 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 & Zoning department and oversee the Town's relationship with the Library. I prepare and administer the Administrative, HR and IT budgets.

It has been another very busy and productive year in HR. Here are just a few of the FY24 highlights:

- Hired 10 staff members to replace departing employees, including two department heads, within a continued challenging recruiting environment.
- Negotiated Memorandum of Agreements with both AFSCME and NEPBA unions.
- Continued focus on staff training using Vermont League of Cities and Towns portal.

As Operations Director, 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. For FY24 my staff included full-time Supervising Maintenance Tech John Geary and part time Maintenance Techs John Wells & Matt Nadeau.

There remains an 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 the old fire station on Kienle Drive.

Here are some Buildings & Grounds FY24 highlights:

- The Grange at 135 River Street had its first full fiscal year of Town ownership. It was heavily scheduled for Rec department programs as well as public rentals every month of the year. Grant funding was used to assist in installing air conditioning. More information about the Grange and how to rent it can be found at: https://www.miltonvt.gov/facilities/facility/details/miltongrange-13
- Construction of the new Public Works facility continued. This building will allow Buildings & Grounds to relocate tools and equipment currently spread out in three locations to be all under one roof and much closer to where this equipment is utilized. Prepared to sell the old fire station on Kienle Road once the new highway garage opens.
- Air conditioning installed in Bombardier Park West fieldhouse.
- Smaller Kubota tractor purchased to allow better upkeep of sports fields and alternate way of clearing sidewalks during inclement weather.

FY24 was my fifth year of being responsible for oversight of Town information technology (IT), including coordination of our managed services provider (MSP). The Town's electronic tools, resources and records require constant vigilance to keep updated, operational and secure. Focus and improvements in cybersecurity took place throughout the fiscal year. Those improvements included updates to the Town's network firewalls, network switches and wireless access points. Desktop and laptop computers, as well as other hardware inventory, are replaced using industry guidelines. Operating systems and software receive security patches on a regular basis. Critical files are backed up daily. Highlights of the year were conversion from licensed to subscription-based Microsoft Office 365 suite, including cloud-based Outlook, as well as converting from Box to MS SharePoint for cloud-based file storage. The Town converted from Comcast cable internet to Consolidated Communications fiber optic internet.

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, Human Resources & Operations Director

MILTON PUBLIC LIBRARY ANNUAL REPORT FY 2024
Matthew Davis, Library Director

The Milton Public Library began fiscal year 2024 with the teens in the Teen Advisory Group (TAG) creating a mural for the library's "All Together Now" summer reading program. The library spent the summer celebrating cultures around the world through story times and other programs.

For fiscal year 2024, the library's team consisted of:

- MaryBeth (Marketing and Social Media Librarian) responsible for designing, developing, and posting to the library's social media accounts as well as creating promotional campaigns for all the library's children, teen, and adult programs.
- Tracey (Technical Services Librarian) responsible for cataloging and processing the library's new physical materials as well as managing the library's Interlibrary Loan System.
- Lorraine (Youth Services Librarian) responsible for managing the library's Youth Services Team. Supervises the establishment of all the library's Youth Services activities, programs, and physical materials.
- Michelle (Teen Services Librarian) responsible for developing and implementing all Teen Space activities as well as managing the library's Teen Advisory Group (TAG) and facilitating the Adult Book Discussion Group. Her focus has been the development of teen library services and programming that enhances literacy.
- Kathy (Assistant Librarian/Youth Services) responsible for developing early literacy story times, creating thematic book displays, assisting with the selection of children's materials, and helping implement the library's summer programming.
- Leslie (Assistant Librarian/Circulation) responsible for maintaining the thematic children's educational kits and assisting with the operation of the library's circulation desk.
- Nicholas (Assistant Librarian/Circulation) responsible for the cataloging of children's materials and assisting with the operation of the library's circulation desk.

Some highlights from the past year were:

- In July, the library hosted a collection of vintage video game consoles that allowed adults an opportunity to flash back to their youth and kids could experience what their parents used to play. Game consoles included Nintendo 64, SEGA Dreamcast, Nintendo GameCube, PlayStation 1 & 2, Xbox (original), Atari, Intellivision, and ColecoVision.
- In August, the Vermont Institute of Natural Science (VINS) visited the library and hosted a program about Watershed Wildlife. Those who attended learned about ways in which our landscape and oceans are connected. Attendees also got to follow a raindrop's journey, and they were able to meet two animals who depend on this watershed cycle.
- In September, the library, together with the Milton Family Community Center, hosted a "Welcome, Baby!" Celebration. Infants 0-12 months old and their families were able to meet with other families and together enjoy refreshments, story time, sing-alongs, and giveaways from community partners.
- In October, the library hosted a Teen Movie Night. The teens celebrated Halloween with pizza, soda, and a talking dog named Scooby. They watched a series of classic cartoons that featured Scooby, together with Fred, Daphne, Velma, and Shaggy. Most of the teens dressed up in costume and all had a lot of fun.
- In November, the Vermont Astronomical Society hosted a Night Sky Program. The program featured a presentation about night sky viewing, including photos taken by Vermont Astronomical Society members.
- In March, Recycle Rhonda from the Chittenden Solid Waste District held an instructional program that taught about the importance of recycling.
- In March, the library's Teen Advisory Group (TAG) began a Reader's Circle Literacy Program for children in 1st through 4th grades. The program is designed to help encourage children's literacy by focusing on reading comprehension skills. Teens read aloud from age-appropriate books and then ask questions to help facilitate reading comprehension.
- In April, the library collaborated with the Milton Historical Society about the roaring 1960s racing boom and the rich history of racing in Milton. Bill Ladabouche, local author and race car buff, presented the history of racing in Milton and throughout Vermont and attendees were able to meet local race car drivers and see their race cars up close.

PLANNING & ZONING ANNUAL REPORT

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 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.

This year, again, planning focused on the Downtown Master Plan project in partnership with the Chittenden Regional Planning Commission and Milton on the Move. The purpose of the plan is to create a central, walkable, and accessible downtown area for Milton. The Planning Commission worked in tandem with the consulting agency DuBois & King for the project to provide helpful insights into Milton's history and projected community development opportunities within our Town Core. The next steps include conceptual illustrations of the new downtown area and a series of targeted recommendations for zoning updates next year. Lastly, the Department drafted our Aging in Place Action Plan as new members of the AARP's Age-Friendly Community Designation Program. Our action plan is a 5-year plan designed to intentionally prepare the town for coming demographic changes, using a multigenerational approach that brings benefits for all ages. The plan includes helpful data and recommended actions across our local government's departments.

In FY24, 28 types of applications were submitted for Development Review. The Development Review Board (DRB) conducted hearings and issued decisions for the following types of applications: 2 Major Site Plans, 9 Conditional Uses, 8 hearings for Subdivisions, 0 Waiver and 3 Variances, of which 2 were for combined hearings. Staff issued determinations on 5 Sketch reviews for subdivisions, 1 pre-application review and issued decisions on 2 Minor Site Plans.

In FY24, The Town reviewed 173 zoning permits. There were multiple Town projects reviewed and/or approved for construction in FY24, including the Don Turner Jr. Milton Public Works Facility, subdivision of 20 Kienle Rd, and construction of Phase II of the Milton Town Forest pathway. Staff performed 140 Certificate of Completion inspections (of which 41 were for new dwelling units).

Type of Permit	# of Permits	# of New Units
Single Family Dwelling	16	17
Duplex	10	19
Multi-Family Dwelling	1	8
Residential - Accessory Dwelling Units	7	7
Residential - Accessory Structures & Alterations	93	
New Non-Residential	2	
Non-Residential Accessory Structures & Alterations	8	
Sign	6	
Demolition	6	
Change of Use	3	
Lot Line Adjustments & Mergers	10	
Renewed Permits	3	
Amended Permits	3	
Withdrawn Permits	0	
Denied Permits	0	
Other (i.e. Infrastructure)	5	
Total	173	47

The Conservation Commission's projects included receiving a grant for phase III of the Town Forest's ADA Access Trail. Phase III will be a wheelchair accessible platform at the end of the ADA trail. 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 support an attractive, thriving environment for new and current businesses, and hosted its business social at Arrowhead Lodge this summer.

MILTON POLICE DEPARTMENT Stephen D. Laroche, Police Chief

Mission Statement
The mission of the Milton Police Department is to protect, serve, and enhance the safety of all individuals in our community.

Department Overview
When fully staffed, the Milton Police Department is comprised of 17 full-time officers, including: Chief of Police, a Lieutenant, Three Patrol Sergeants, Four Corporals, Seven Patrol Officers, a Detective, K-9 Biscotti and One Administrative Assistant.

The Milton Police Department is supported by the St. Albans Central Communications Center. All 911 calls and service requests are answered and dispatched by the staff at the St. Albans City Police Department Communications Center.

Fiscal Year 2024 in Review
(July 1, 2023 – June 30, 2024)

The Milton Police Department remained committed to serving the community safely and compassionately during challenging times. Meeting the public safety needs of our growing town continues to be our top priority. As community dynamics and policing landscapes evolve, we consistently evaluate new legislation, tactics, tools, training, and partnerships to enhance our service delivery.

Farewell to Sergeant Gordon LaFountain
During this fiscal year, we bid farewell to Sergeant Gordon LaFountain, who retired after serving his community and country with great honor. We extend our heartfelt wishes to Sergeant LaFountain for a healthy and safe retirement.

Incident and Complaint Summary
From July 1, 2023, to June 30, 2024, the Milton Police Department handled 6,217 incidents and complaints, resulting in 254 arrests. The top four offenses leading to these arrests were: Criminal Driving While License Suspended, Driving Under the Influence, Violation of Conditions of Release and Assault.

Training and Development
All officers continue to receive quality law enforcement training, exceeding the 30-hour annual requirement set by the Vermont Criminal Justice Council. Recruitment and retention of staff remain a priority as we strive to maintain a highly qualified team.

Community Engagement
This year, we successfully hosted the 15th annual National Night Out event, which welcomed over 1,000 community members. We look forward to hosting the 16th National Night Out on **August 5, 2025**. Please mark your calendars and join us for this wonderful community event!

Vision Statement
The Milton Police Department strives to serve the community with honor and integrity, promoting public trust by protecting all individuals, groups, organizations, and businesses. We are committed to treating everyone with compassion and respect while enhancing community safety through cooperation and collaboration between the community and the Police Department.

Respectfully submitted,
Stephen Laroche
Chief of Police

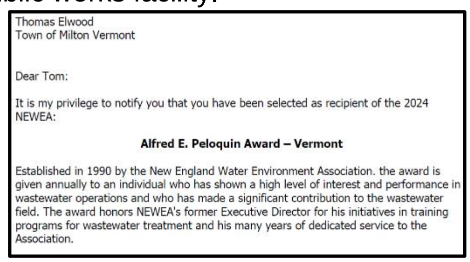
Milton Department of Public Works – Annual Report

The Milton Department of Public Works (DPW) mission is to maintain 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, and construct and maintain sidewalks, roads, and stormwater infrastructure. We plan and advance municipal capital improvement projects and pursue federal and state grants to leverage Milton's local budget to obtain outside funding for local projects.

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

Eric Gallas received the Vermont Public Works 2024 New England Chapter American Public Works Association - SPECIAL ACHIEVEMENT AWARD. The special achievement award acknowledges the excellence of performance of public works personnel up to and including the title of foreman and supervisor. Often it is the accomplishments of many, particularly in the face of adversity, the elements, and sometimes tragedy that exemplify excellence and commitment in what they do. Eric and his team played a vital role in the fast-forward public works facility.

Tom Elwood also won an Award this past year: the Alfred E. Peloquin Award from the New England Water Environmental Association. The award is given annually to an individual who has shown a high level of interest and performance in wastewater operations and has made a significant contribution to the wastewater field. The award honors NEWEA's former Executive Director for his initiative in training programs for wastewater treatment and his many years of dedicated service to the Association.



Thomas Elwood
Town of Milton Vermont

Dear Tom:

It is my privilege to notify you that you have been selected as recipient of the 2024 NEWEA:

Alfred E. Peloquin Award – Vermont

Established in 1990 by the New England Water Environment Association. the award is given annually to an individual who has shown a high level of interest and performance in wastewater operations and who has made a significant contribution to the wastewater field. The award honors NEWEA's former Executive Director for his initiatives in training programs for wastewater treatment and his many years of dedicated service to the Association.

ENGINEERING & ADMINISTRATIVE DIVISION

The AD is responsible for managing the Department of Public Works, including capital projects, consulting engineers, and construction contractors, and being the liaison with funding agencies; seeking state and federal grant 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, and projects under review by the Development Review Board and the Planning & Zoning Office, and ensure we meet all State permit and reporting requirements.

AD processed 35 Highway Access Permits and 400+ Excess Weight Permits. Multiple Planning and Zoning (P&Z) applications were reviewed, and comments were submitted to the P&Z office.

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

Grant Name	Short Description	Description	Grantor
ARPA CWF-MS4	Clean water projects - MS4 permit compliance	MS4 permit compliance to reduce the adverse impacts on water quality of a discharge or stormwater runoff - preliminary design, final design, implementation of stormwater or road projects	VT DEC
Town Highway Class 2 Roadway Program - FY24	East Road TH#5	Design & paving - shim & overlay over the entire road - 2.25 miles	VTrans

Milton ST BP24(4)	RRFB/Crosswalk/SW Ramps @ Main/School Streets	Installation of RRFB, Crosswalk & sidewalk ramps intersection of Main St & School St	VTrans
Milton CWFB024-338	Lake Road TH#3	Culvert upgrade & stone-lined ditch	VTrans
Grants in Aid - FY23	Duffy Road	Culvert replacement and stabilization of the bank	VTrans
MARC Design/Implementation Block Grant - Allen Brook (AB-3) Stormwater Treatment Redesign	Allen Brook (AB-3) Stormwater	Allen Brook (AB-3) Stormwater	Mount Ascutney Regional Commission
Grants in Aid - FY24	Cadreact Road		VTrans
Milton TAP TA22(5)	Sand/Salt Shed	Engineering design/construction of 120' x 120' sand/salt shed	VTrans
Milton STP MM24(3)	Sand/Salt Shed	Design & construction of a new sand/salt shed	VTrans
Grants in Aid - FY25	TBD	Stormwater projects	VTrans
Community Recovery and Revitalization Program (CRRP)	Park Place to 160 Public Works Way	Extend 800 feet of municipal water and sewer to Bombardier Drive	State of Vermont Economic Development

WATER & WASTEWATER DIVISION

Five full-time employees staff the W/WW Division in the town of Milton. The Division operates and maintains approximately thirty-five miles of water mains, three pumping stations, two elevated tanks, more than 350 fire hydrants, and 55 blow-offs while serving over 2,657 connections. The town of Milton purchases water from the Champlain Water District (CWD) and a Consumer Confidence Report (CCR) is published each year outlining water quality and testing results. The CCR is available at the Milton Town Office, the Milton Town Website, or from CWD. Our division staff are responsible for reading and replacing water meters. The Monthly meter reads are meant to catch any potential leaks and identify non-reading meters, and we also read meters for the quarterly water/sewer billing. Our technicians replaced about 142 meters due to failure or malfunction in FY2024. The water division also flushes hydrants in the spring and winterizes hydrants in the fall. Many water main valves are exercised each year by the W/WW Staff. The Crew found, uncovered, and exercised over 150 hydrant auxiliary valves last spring and added them to our GIS asset inventory. The water division replaced multiple hydrants in Catamount Industrial Park. We also inspected several new developments to accept their public infrastructure to ensure they met all Public Work's specifications.

Additionally, the Water & Wastewater Division operates and maintains approximately fifteen miles of sewer collection mains, 9 sewer pump stations, and the million-gallon Milton Wastewater Treatment Facility (WWTF). The WWTF system serves approximately 1,350 customer connections. The wastewater division annually cleans and inspects the pump stations. Depending on usage, increased buildup, and debris, this may warrant additional cleanings. Pump stations are inspected manually a minimum of three times a week and monitored seven days a week through the mission control monitoring system to ensure proper operation and wastewater flow. We upgraded two pump stations with mission controls: Route 7 and Catamount. River Street Route 7, Centre Drive, and Cherry Street sewer main lines were cleaned this year. The Water & Wastewater Division passed the annual sanitary inspection with no deficiencies for 2024.

HIGHWAY DIVISION

The Highway Division (HD) consists of eight full-time staff. The department is responsible for maintaining Milton's network of more than 101.52 miles of paved and gravel roads. This is a huge task and includes maintenance of pavement, sidewalks, and stormwater improvements to roadside ditches, culverts, catch basins, signage, guardrails, and equipment.

The fiscal year began with heavy rainstorms, leading to road closures and detours. Key projects included the construction of a stormwater control system (AB-2) on Petty Brook Road, major site work for a new DPW facility, and riverbank stabilization on West Milton Road due to storm damage.

The department completed 200+ tons of patch paving in various locations, maintained stormwater basins, and oversaw regular infrastructure maintenance upkeep. In December, an emergency stormwater bypass was constructed off Chrisemily Road. 10 culverts were replaced and ditching and shoulder work was done in preparation for spring paving. A cross culvert was upsized and slope failure repaired on Duffy Road. Ongoing preventative maintenance of the town's road network and equipment continued throughout the year. The department worked on and completed the following projects this year:

1. Stormwater drainage work was conducted on Elliston Street and Haydenberry Drive. Sidewalk aprons and crosswalk improvements were also made in the area.
2. Six culverts were replaced on Mears Road and seven were replaced on Westford Road. Shouldering work was also performed during the culvert replacements.
3. The crew made improvements to The Grange Hall drainage system and paved the site's parking lot.
4. A new tank drain structure and outfall lines were installed at the McGrath tank sites.
5. Stormwater ditching and regarding the swale above the Steeplechase Lane was completed. Brush removal was performed by a subcontractor.
6. Approximately 150 tons of asphalt patching was completed.
7. Paving was conducted on Mears Road, Westford Road, Winter Lane, Whisper Lane, Ducks Court, Haydenberry Drive, Lamoille Terrace, Arrowhead Avenue, Brandy Lane, Ellison Steet, and Andrea Lane.
8. HD worked alongside the W/WW Division on water leaks, hydrant replacements, and curb stop repairs.
9. A crosswalk and stop bar painting contract was approved and completed.
10. A guardrail was installed on Lamoille Terrace.
11. A Better Back Roads Grant helped to fund a project on Eagle Mountain Harbor Road that addressed erosion mitigation in the area. Berm removed and the ditch on the east side of the road was re-established and graveled. A drainage culvert was also replaced.
12. The crew continues to clean and locate catch basins using GPS.
13. The annual street sweeping was completed with the assistance of the Town of Colchester.

The HD continues to do the typical day-to-day duties: 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 guardrails, assisting with and constructing capital projects, vehicle maintenance, responding to resident concerns and numerous other tasks.

Hannah Luman, Director of Recreation & Parks
Report for Fiscal Year July 1, 2023-June 30, 2024

Department Overview

The Recreation and Parks Department plays a vital role in enhancing the livability of our community by providing recreational opportunities, maintaining public green spaces, and offering programs that promote health and wellness, as well as community opportunities in town wide events. Our team is dedicated to creating environments where residents can engage in physical activities, enjoy nature, and participate in enriching community events.

Key Services:

- Maintenance, enhancement and development of parks, trails, and public spaces
- Senior, Youth and Adult recreation programs
- Community outreach and engagement initiatives
- Facility rentals and event hosting of the pavilions, MOPC, sports fields and fieldhouse
- Leadership of volunteer teams

FY24 Projects

- Completed tennis & pickleball courts project, including resurfacing of entire area, addition of four new pickleball courts, new nets & lining
- Completed addition of playground chips project for both BPE and BPW, including 200 yards of new chips
- Added a second basketball court to BPW, including two new in-ground hoops, plus lining
- Continued revitalization of Little League fields with weed and grub control, and fertilizer treatments
- Completed revitalization of all 8 BPW dugout murals
- Completed rebuilding of 9 Disc Golf tee pads, plus extension of bridges
- Completed Phase II of BPW Mountain Bike Trails project, including connector trail and jump lines/skill areas
- Completed re-blazing of over 3.5 miles of BPW multipurpose trails and released new map
- Added over 50 feet of new bridge sections to BPW trails
- Added air conditioning and heat to BPW Fieldhouse via heat pump installation
- Added wooden berms and rollers to BPW Mountain Bike Trails via Evan Kaigle Eagle Scout Project

Financial Stewardship

- Co-Secured $180K in grant money from VOREC
- $11,500 from USTA for tennis courts revitalization project
- Partnered with local businesses, nonprofits and community members for scholarship money, sponsorship of events, and general donations to the department

Programs and Services Overview

- 15 community events held
- 17 different programs held, with over 300 participant spots filled
- 19 different summer camps held with over 250 campers

Events - 15 community events held, including:

July 4th Celebrations: 3k – 5k attendees
National Night Out: 1k attendees
Milton Yard Sale Day: 29 sales, hundreds of shoppers
Touch a Truck: 1100 attendees
Trunk or Treat: 2500+ attendees
Holiday Decorating Contest: 9 decorators, hundreds of viewers and voters
Holiday Tree Lighting: 250+ attendees
Holiday Concert: 100+ attendees
Holiday Light Parade: 31 vehicles, thousands of viewers
Letters to Santa: 172 letters responded to
Winter Festival: 400+ attendees
Egg Hunt: 500+ attendees
Park Spruce Up Day: 50+ volunteers
Green Up Day: 37 miles of roads, 545 bags
Music in the Park Series: 1500+ attendees

Milton Rescue Department
2024 Annual Report

This year, 2024, remains a strong and busy year for Milton Rescue. We continue to hit milestones while providing exceptional medical care for our residents. We have a robust membership and have not been without service for almost three years. We continue to be mission focused, and emergency medical requests are met rapidly, with a reliable and quality response. Many of our members are pursuing ALS (Advanced Life Saving) licenses, and there is certainly a growing excitement to be better and offer more to our community.

This year, Milton Rescue was called for service 1614 times. This is an increase of 18% over last year. Of these calls, 259 were basic life support and 668 required advanced life support. We provided 9 intercepts to outside agencies, and responded to 110 requests for mutual aid, while only requesting 30 calls for assistance when our ambulance was already on another call. We provided help outside of Milton for these mutual aid requests, but never missed a call here in town.

As of December 31, 2024, Milton Rescue continues to have a full and exceptionally strong roster. This membership consists of 5 full-time staff, 11 per diems, 4 cadets and 30 volunteers. Out of this active, robust roster, we have 7 paramedics, 19 Advanced EMT's and 18 EMT's. Two of our volunteer members are only CPR certified but are in their EMT classes now, and one of our career staff members has completed her paramedic class and is looking to have her license in late winter of 2025. Milton Rescue maintained a full membership roster for the fiscal year. Licensed candidates continue to seek out our highly reputable agency, and we currently have a waiting list.

Some of our goals this year have been increasing the number of drivers through our driver training program. We are promoting and supporting our membership to pursue advanced medical licensing (ALS). This provides better care for our community and patients, and creates far greater versatility with our membership and shifts. Both of these pursuits have been successful.

Our two rigs, Milton A1 and Milton A2, continue to run and serve the community without any issues, other than standard maintenance. While we are waiting for our new Milton A1, which will replace our current old International Terrastar ambulance, we are considering ordering another. This is due to the fact that lead times are still two to three years out.

In November of 2024, we lost Thomas Norton, our longest running staff member, to pursue other endeavors. We wish him the very best and he will be fondly missed. He leaves a strong impact on Milton Rescue and the Milton community. Thank you for your exceptional service, and we wish you the best of luck. We were able to quickly hire another internal candidate who was a per diem staff member, Katie Escobedo. Katie has been doing an exceptional and outstanding job.

Again, this year, I would like to personally thank every member of Milton Rescue for their dedication and devotion to Rescue. You are an exceptional team and the residents of Milton benefit greatly from your support and efforts. Milton Rescue is an incredible organization because of the people who support it.

If you are interested in volunteering to help provide emergency medical services to your community, please apply at www.miltonvt.gov/rescue. We would love to hear from you. Have a great 2025. Thank you for your continued support.

Sean McCann
Milton Rescue Chief

TOWN CLERK'S REPORT
Fiscal Year 2023-2024

The Town Clerk's office became busy preparing and running elections in the last half of this fiscal year. The Town Meeting Day election in March 2024 was combined with the federal Presidential Primary and had a great turnout. Presidential elections happen once every four years. And then we held a school budget revote in April and another in June 2024.

2024 turned out to be a year of staff transitions in the Clerk's office. We'd like to wish Tammy Geary (4 years), Jocelind Knapp (6 years) and Michelle Noble (2 years) all the best in their future endeavors and express gratitude for the years they spent working with us. And thank you to our Milton community for your support and understanding as our new staff learn the following tasks:

- 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)
- File & maintain the meeting minutes of various town boards & commissions
- Notarize documents
- Register dogs (a State law, due by April 1st each year)
- Process tax payments
- Process utility payments (water/sewer)
- 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
- Process liquor & cannabis licenses for Milton businesses

Here are a few Clerk-related statistics from the past two years for comparison:

	THIS YEAR	LAST YEAR
Births	97	98
Deaths	110	96
Marriage Licenses	75	60
Dog Licenses	1,002	970
Registered Voters	8,904	8,394
Land Record Documents & Pages	2,204 docs (6,877 pgs)	2,405 docs (7,351 pgs)
Land Record Books filled	7	7

Feel free to call or visit our office, and we will be happy to help in any way that we can.

Respectfully submitted,

Kristin Beers
Town Clerk

Cemetery Advisory Board

The Milton Cemetery Board would like to dedicate this year's report to Jim Ballard. Jim was instrumental in leading the transfer of responsibilities of the Milton cemeteries from an all-volunteer organization to that of the Milton Selectboard and Cemetery Advisory Board. His work was truly instrumental in developing regulations and programs for cemetery operation and is much appreciated by this Advisory Board.

The Town maintains ten cemeteries, of which only the West Milton, Miltonboro, and Village cemeteries are being offered for burials at this time. Many of the gravestones throughout these ten cemeteries have stones dating back 150 years, and of those many bases are failing that need repairs. The Cemetery Advisory Committee works in close conjunction with the Vermont Old Cemetery Association (VOCA) in planning an annual workday for stone cleaning and repairs. June 2024 saw over 30 local volunteers and six VOCA representatives providing assistance in cleaning and repairing over 125 stones in one of the oldest sections of the Village cemetery. In September, Milton High School students assisted Milton's Cemetery Superintendent with cleaning more headstones, an event that has become an annual tradition. More work is needed in not only the Village cemetery but others that have fallen into disrepair over the years.

Other maintenance work over the past year included the removal of several dead trees in the Village and Miltonboro cemeteries, placement of an original hitching post in the entrance to the Miltonboro cemetery to prevent the use of vehicle traffic between the old stones, and brush cutting and clearing at several locations.

The Milton Town Clerk and staff are responsible for processing all required paperwork and payments for burial in Town cemeteries. The Milton Cemetery Superintendent is responsible for working with funeral directors, grave diggers, monument companies, and families with burials and memorials.

The Cemetery Advisory Board has been working on updating the Town's Cemetery Regulations for better clarity and to comply with current State regulations. The Advisory Board welcomes volunteers and community participation in our meetings held on the second Wednesday of each month at the Town offices. The Board, along with the Friends of Milton Cemeteries always appreciate the assistance provided by volunteers in our annual workday.

Respectfully submitted,

Jay Nadeau, Cemetery Advisory Board Chair.

The Milton Historical Society & Museum Report

Museum

The museum continues to experience record numbers of visitors. We once again welcomed over 250 visitors who enjoyed our educational and hands-on exhibits. Our "History of Racing in Milton" exhibit remains a popular draw for visitors. We continue to receive frequent inquiries from people seeking Genealogy information and people looking for information on their homes. We hosted the Milton Elementary School 4th graders to explore the history of our town by taking part in the Scavenger Hunt as well as a Historical Walk, where students learned about historical homes and businesses in the area. Thank you to Bob Lombard who narrated the walk. From the beginning of the museum's reimagining to the grand reopening, the story of our farming roots is a work in progress. This year we added what we call a "Coffee Table Book" entitled "Milton's Farm Families" built on research and a map by Allen Beaupre of farms that were active in the 1940's and 1950's. Please share with us your farming history and photos. The work on this and other aspects of farming in Milton is ongoing and will be added to the exhibit as the information becomes available.

Historical Programs & Outreach

In October of 2023 we hosted a walking tour of the "Village Loop". It was repeated on the museum opening day on May 4, 2024.

In March we organized and hosted a "meet and greet" with area historical societies to learn and share ideas to improve outreach and participation. We have been contacted regularly for information on our programs and community involvement.

In April 2024, we co-hosted a racing event with the Milton Public Library that brought several racing legends to the Municipal Building parking lot to display their race cars and interact with fans.

Other events that we hosted included a presentation entitled "The Meaning of Maple" by Michael Lange, a historical talk about the country's presidential elections by Willard Sterne Randall, and a wonderful presentation about native owls by the Vermont Audubon Society. Douglas Brooks from the Vermont Humanities Council gave an invigorating presentation about sail ferries and skiffs in Vermont. Jim Jones wrapped up this year's series with an exciting presentation about the history of the Island Line Railroad.

The July 4th parade is always fun, and Millie enjoys the time out of the museum riding around in the pickup truck. Milton High School graduate Patrick Endres was the recipient of our $1,000.00 college scholarship for 2024. As this year ends, we will continue to plan events and update the museum. In the upcoming years, we look forward to presenting events and information on the 250th anniversary of the founding of our nation, Vermont as an Independent Republic, and the 50th anniversary of the formation of the Milton Historical Society. Many enjoyed our December Holiday Open House. We awarded our Junior Historians who completed two Scavenger Hunts during the year.

Building and Grounds

Milton High School students have been a big help at the museum, volunteering during the annual Day of Service in commemoration of 9-11. They helped clean the museum and organize our library. We would like to thank the Town, Select Board, and Facilities Director John Bartlett and crew for their support. We would also like to recognize and thank Rick Hamilton for his building knowledge and repairs.

In Closing

We lost two prominent members of our community this year. We remember Don Turner, Jr. and John Cushing for their dedication and service to our town. Their roots in our community run deep, and their impact will be felt for generations to come. The society would like to thank all our board members and loyal volunteers for everything they do. It is truly a team effort that makes us successful. Our members, volunteers, researchers, visitors, donors and sponsors make the museum a lively place full of entertainment, fun and education. If you would like to learn more about the society or join our mailing list, please contact us at miltonhistorical@yahoo.com. You can also visit our web page at www.miltonvthistory.org, or on Facebook. We are always seeking old photos or artifacts related to Milton. We would love to hear from you if you have anything to share.

Respectfully submitted on behalf of the Milton Historical Society,
Louis Mossey, President
Rick Stowell, Vice President
James Ballard, Town Historian

The following tax payers owed more than $50 delinquent taxes at the end of December 2024.
This list does not include those taxpayers who have an agreement with the town.

Parcel Number	Owner	Address	Description	Tax Years	Total Owed
210032-000193	ALLEN, BRUCE G & SUZANNE	321 TAYLOR ST	Mobile Home, no land	2	$952.96
226008-000043	ATKINS, JANE & PRUESSEN BOBBI-JO	153 RITA WAY	Mobile Home, no land	2	$1,584.42
220056-002000	BALLARD, GREGORY E	488 NORTH ROAD	Land and Buildings	1	$813.81
210032-000079	BARNIER, JACOB K	131 WEST MILTON RD	Mobile Home, no land	1	$881.19
210032-000022	BARROWS, CHRISTOPHER	63 MANSFIELD RD	Mobile Home, no land	1	$335.19
210032-000162	BEAUPRE, HOWARD JR.	123 TAYLOR ST	Mobile Home, no land	2	$424.56
203080-000000	BESSETTE, BRADLEY	158 COBBLE HILL RD	Land and Buildings	2	$4,324.77
203078-000000	BESSETTE, ROBERT E	158 COBBLE HILL RD	Land and Buildings	1	$3,152.20
207024-000003	BILODEAU, PERRY S	21 FORBES RD	Mobile Home, no land	1	$307.12
226008-000026	BISSONETTE, COREY	182 PECOR AVE	Mobile Home, no land	1	$566.07
210032-000110	BROOKS, LESTER	225 OWEN CT	Mobile Home, no land	2	$420.09
210032-000123	COUTURIER, DONALD	66 MANSFIELD RD	Mobile Home, no land	2	$371.66
210032-000125	COUTURIER, MICHAEL	76 MANSFIELD RD	Mobile Home, no land	2	$297.19
202033-004000	COUZELIS FAMILY LIVING TRUST	9 PINE HARBOR RD	Land and Buildings	1	$585.13
225015-214000	CROWLEY, MICHAEL	14-101 CLIFFORD DR	Land and Buildings	1	$3,752.74
226008-000089	DAVIS, KAYLA J & NEWELL GAGE B	12 PECOR AVE	Mobile Home, no land	1	$330.39
210032-000062	DEMAR, ANDREW	23 DEWEY DR	Mobile Home, no land	2	$409.20
226008-000096	DESILETS, DAVID	49 KAPICA LN	Mobile Home, no land	2	$599.44
226008-000061	FIERRO, DILLAN	114 RITA WAY	Mobile Home, no land	1	$805.35
214024-001000	GAUTHIER, JANE E &	450 LAKE ROAD	Land and Buildings	1	$4,659.45
212003-000000	GORDON, BLAINE	97 WESTFORD RD	Mobile Home with land	1	$3,197.46
115100-000000	GRISWOLD, COREY	115 ROUTE 7 NORTH	Land and Buildings	1	$782.82
216050-002000	HARDY, TY & PEGGY	329 WESTFORD RD	Mobile Home with land	1	$600.03
219050-005000	HEALY, MICHAEL & CO	39 JOY RD	Land and Buildings	1	$855.05
226008-000068	HEDMAN, JUSTINE	29 SPARROW CIR	Mobile Home, no land	1	$1,001.83
132032-000000	HENRY, LORINDA A	46 RIVER RD	Land and Buildings	1	$701.01
210032-000058	JARVIS, EMMA C	45 OWEN CT	Mobile Home, no land	2	$731.12
207026-000049	JARVIS, JAMES W	135 LAWNWOOD DR	Mobile Home, no land	1	$922.65
207052-014000	JERUGIM, MICHAEL &	13 ROBERTS CT	Land and Buildings	1	$2,104.04
226008-000052	LEFEBVRE, ROBERT	182 RITA WAY	Mobile Home, no land	2	$301.25
226008-000042	LEGERE, DEBRA	145 RITA WAY	Mobile Home, no land	2	$971.13
216050-003000	LONGWORTH, ERIN M	25 BERNIER RD	Land and Buildings	1	$5,588.86
210032-000187	MARTIN, JONATHAN	24 WENTWORTH LN	Mobile Home, no land	1	$660.72
226008-000050	MASTIN, SHOSHANNA	190 RITA WAY	Mobile Home, no land	2	$383.50
210032-000083	MERRIAM, TYLER & JASON	245 OWEN CT	Mobile Home, no land	4	$754.77
226008-000049	MINER, KIM A	196 RITA WAY	Mobile Home, no land	1	$887.88
210032-000131	MODIANO, CINDY	116 MANSFIELD RD	Mobile Home, no land	2	$1,347.54
226008-000061	MURRAY, GARY JR	114 RITA WAY	Mobile Home, no land	1	$725.67
224010-000000	PAPAZONI, DARRELL & CHERYL	31 KINGSWOOD DR	Land and Buildings	2	$6,639.11
207026-000051	PHILLIPS, KEVIN & SHAWNA	141 LAWNWOOD	Mobile Home, no land	1	$485.28
226008-000021	PIERCE, DAVID D & SANDRA	155 PECOR AVE	Mobile Home, no land	1	$659.34
210032-000195	PROVOST, JAMES K & JESSIE	343 TAYLOR ST	Mobile Home, no land	2	$1,676.94
226008-000088	QUINTIN, EUGENE G J	26 PECOR AVE	Mobile Home, no land	1	$233.61
227030-000000	RHOADES, GREGORY A	58 MIDDLE RD	Mobile Home with land	1	$3,021.23
207026-000008	RUSHFORD, CARRIE A	54 PARTRIDGE LN	Mobile Home, no land	1	$1,127.52
226008-000053	RUSHFORD, ROBERT & HEATHER	174 RITA WAY	Mobile Home, no land	1	$1,194.33
226008-000100	SCHWENN, KEVIN & TERRI	40 KAPICA	Mobile Home, no land	2	$2,594.25
213011-104000	SMITH, ANGELA J & A	0 CARY DR	Land	1	$132.60
207026-000036	SZABO, BRIAN	64 LAWNWOOD	Mobile Home, no land	3	$1,382.99
204005-002000	THOMPSON-SMITH FAMILY TRUST	0 MIDDLE RD	Land	1	$126.45
210032-000090	TOURANGEAU, BARBARA	64 OWEN CT	Mobile Home, no land	1	$104.00
202012-000000	TOWNE, ASA R & ANGELA	391 BEAR TRAP	Land and Buildings	1	$3,635.76
135043-000000	TROESCHER, ANDREW T	32 NORTH RD	Land and Buildings	1	$3,783.89
226008-000079	WAITE, RUTH M & RIC	36 RITA WAY	Mobile Home, no land	1	$506.91
228009-000000	WHITEHOUSE, ANN	31 WOODCREST CR	Home on 0.49 Acres	2	$7,975.86
204029-000000	WINER, BERNARD S	893 EAST RD	Land and Buildings	1	$6,183.30

Official Results

OFFICIAL BALLOT
ANNUAL TOWN/SCHOOL MEETING
TOWN OF MILTON, VERMONT
MARCH 5, 2024

INSTRUCTIONS TO VOTERS

- Use BLACK Pen to fill in the oval. **DO NOT USE PENCIL.**
- To vote for a person whose name is printed on the ballot, fill in the oval to the right of the name of that person.
- To vote for a person whose name is not printed on the ballot, write the person's name in the blank space provided and fill in the oval to the right of the write-in line. Please use block letters and stay within the box provided for write-ins.
- Do not vote for more candidates than the "VOTE for NOT MORE THAN #" for an office.
- If you make a mistake, tear, or deface the ballot, return it to an election official and obtain another ballot. DO NOT ERASE.

FOR SELECTBOARD

Three -Year Term	Vote for not more than ONE
LAUREN BLUME	941
MICHAEL R. MORGAN	1,873
(Write-in)	5

FOR SELECTBOARD

One -Year Term	Vote for not more than TWO
DARREN ADAMS	1,829
LELAND MORGAN	1734
LONNIE POLAND	998
EMBER NOVA QUINN	579
(Write-in)	14
(Write-in)	

FOR TOWN CLERK

Three -Year Term	Vote for not more than ONE
KRISTIN BEERS	2,548
(Write-in)	11

FOR TOWN TREASURER

Three -Year Term	Vote for not more than ONE
JOHN C. GIFFORD	2,522
(Write-in)	11

FOR LIBRARY TRUSTEE

Three -Year Term	Vote for not more than ONE
BETH BOUCHARD	2,387
(Write-in)	18

FOR LIBRARY TRUSTEE

Two -Year Term	Vote for not more than ONE
WILLOW LONGO	768
JENNIFER TAYLOR	1712
(Write-in)	9

FOR SCHOOL TRUSTEE

Three -Year Term	Vote for not more than ONE
NATHAN B STEADY	1308
KAREN STOUT	1,418
(Write-in)	12

FOR SCHOOL TRUSTEE

Two -Year Term	Vote for not more than ONE
ALLISON DUQUETTE	1,343
EMBER NOVA QUINN	333
MELINDA YOUNG	1,063
(Write-in)	6

FOR SCHOOL TRUSTEE

One -Year Term	Vote for not more than ONE
EMILY HECKER	1,187
SCOTT O'BRIEN	1,442
(Write-in)	15

Registered Voters: 8,493
Total Votes Cast: 2,997
In-person: 2,114
Early / Absentee: 883

2002

VOTE BOTH SIDES OF BALLOT

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?

2,429	YES	○
368	NO	○

ARTICLE III:
Shall the voters of the Town of Milton approve the budget for the Fiscal Year 2025 in the amount of Ten Million, Twenty-Five Thousand, Two Hundred Seventy-Eight Dollars ($10,025,278.00) of which it is estimated that Seven Million, Six Hundred Eighty-Nine Thousand, Nine Hundred Twenty-Five Dollars ($7,689,925.00) will be raised by local property taxes?

1,559	YES	○
1,280	NO	○

SCHOOL ARTICLES

ARTICLE I:
Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to expend thirty-seven million, one hundred seventy-two thousand, two hundred and three dollars ($37,172,203), which is the amount the school board has determined to be necessary for the ensuing fiscal year?

1,121	YES	○
1,744	NO	○

ARTICLE II:
Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to appropriate up to $72,723 of the District's audited fund balance existing on June 30, 2022 to the MTSD Capital Reserve and Maintenance Fund?

1,872	YES	○
945	NO	○

CHAMPLAIN WATER DISTRICT ARTICLE

ARTICLE I:
Shall Three Million Two Hundred Thousand dollars ($3,200,000.00) of unexpended infrastructure bond proceeds authorized at the September 13, 2022, special meeting of the Champlain Water District be expended for the implementation of a Supervisory Control and Data Acquisition ("SCADA") upgrade, the cost thereof estimated to be Three Million Two Hundred Thousand dollars ($3,200,000.00)?

1,700	YES	○
1,101	NO	○

2002

VOTE BOTH SIDES OF BALLOT

WARNING – TOWN OF MILTON, VT
2025 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 4th of March 2025, between the hours of seven o'clock in the forenoon (7:00 A.M.), at which time the polls will open, and seven o'clock in the afternoon (7:00 P.M.) at which time the polls shall close, to vote by Australian ballot on the following Articles of business.

The legal voters of the Town of Milton are further notified and warned that a public informational hearing to explain and discuss the Australian ballot Articles set forth below will be held on Monday, March 3, 2025, at the Milton High School Library, located at 17 Rebecca Lander Drive in the Town, beginning at six o'clock in the afternoon (6:00 P.M.). The public may attend the informational hearing in person or on Zoom at the following link: https://link.mtsd-vt.org/JointMeeting

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:

Select Board	3-Year Term
Select Board	1-Year Term
Select Board	1-Year Term
Library Trustee	3-Year Term
Library Trustee	2-Year Term
School Trustee	3-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 2026 in the amount of Eleven Million, Forty-Seven Thousand, Five Hundred Thirty-Four Dollars ($11,047,534.00) of which it is estimated that Seven Million, Eight Hundred Sixty-One Thousand, Six Hundred Eleven Dollars ($7,861,611.00) will be raised by local property taxes?

ARTICLE IV
Shall the voters of the Town of Milton approve exempting from real estate taxes, pursuant to 32 V.S.A Section 3840, the property of the Milton Family Community Center, located at 23 Villemaire Lane in the Town of Milton, for a period of five (5) years?

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.

Dated at Milton, Vermont this 22nd day of January 2025

By the Selectboard of the Town of Milton:

Darren Adams, Chair

Michael Morgan, Vice Chair

Brenda Steady

Brenda Steady, Clerk

Leland Morgan, Member

Chris Taylor, Member

Filed with the Milton Town Clerk's Office this 23rd day of January, 2025

Attest: Kristi Beas

Milton Town Clerk

Town of Milton, VT
General Fund Revenue and Expenditure Comparison
FY2021 through FY2026 Proposed Budget

	FY21 Actual	FY22 Actual	FY23 Actual	FY24 Actual	FY25 Budget	FY26 Proposed Budget
Property Taxes	6,529,047	6,801,488	7,203,036	7,604,736	**7,689,925**	**7,861,611**
Interest on Delinquent Taxes	19,879	16,614	13,081	19,401	**15,000**	**16,000**
Penalties on Delinquent Taxes	56,582	58,681	48,783	51,882	**55,000**	**55,000**
General Revenue Categories:						
Railroad Taxes	4,062	2,031	6,092	4,062	**4,000**	**4,000**
State Land Taxes	12,538	12,538	12,699	12,699	**12,699**	**12,700**
Current Use Taxes	56,463	69,986	73,336	51,594	**56,000**	**56,000**
Land Use Change Tax/Penalty	-	-	1,093	2,038	**-**	**2,000**
State Land PILOT	5,877	6,623	7,760	8,575	**8,000**	**8,600**
Penalty on Late HS-122	5,727	8,618	13,184	10,667	**10,000**	**10,000**
School Tax Collection Fee	33,248	34,707	35,127	35,670	**35,000**	**35,000**
Interest on Investments	5,608	3,903	86,199	185,264	**200,000**	**175,000**
Miscellaneous	5,890	13,140	4,244	18,652	**1,000**	**10,000**
Reduction in Fund Balance	-	-	-	-	**350,000**	**400,000**
Solar Lease Payments	-	-	-	-	**25,000**	**108,580**
Administrative Contribution - Water & Sewer	336,000	366,313	385,984	404,000	**457,000**	**550,000**
FEMA Grants	78,807	-	-	4,162	**-**	**-**
Clerk & Treasurer	206,413	163,658	137,555	138,996	**121,032**	**134,984**
Finance	23,900	-	-	-	**-**	**-**
Assessors	-	-	-	-	**-**	**-**
Library	419	346	1,488	1,724	**2,000**	**2,000**
Recreation	51,823	75,412	88,573	103,552	**66,900**	**97,800**
Planning & Zoning	47,887	54,731	49,159	50,979	**45,100**	**50,050**
Public Works	328,303	490,347	301,020	272,515	**267,609**	**280,000**
Buildings & Grounds	9,677	9,250	2,650	46,067	**30,500**	**33,200**
Police	101,824	154,178	248,150	111,505	**128,500**	**122,000**
Animal Control	1,168	715	762	729	**1,500**	**1,200**
Fire	697	644	683	1,089	**650**	**650**
Rescue	265,163	394,912	443,256	557,615	**427,900**	**580,500**
Transfers In - Debt Services	82,605	96,220	80,599	76,042	**14,963**	**438,859**
Transfer In	-	-	-	27,625	**-**	**-**
Restitution	-	-	-	-	**-**	**1,800**
EMS Grant Stabilization	42,952	-	-	-	**-**	**-**
Total Revenue	***8,312,559***	***8,835,055***	***9,244,513***	***9,801,840***	***10,025,278***	***11,047,534***
Selectboard & General	68,726	69,299	71,634	122,695	**76,141**	**83,788**
Elections	15,732	5,135	14,321	16,352	**20,858**	**12,299**
Insurance/Risk Management	179,455	151,471	160,880	214,377	**229,560**	**291,000**
Legal	42,556	91,388	67,439	46,040	**65,500**	**65,500**
County and Regional Functions	134,252	128,225	145,120	151,331	**160,184**	**174,469**
Town Manager's Office	245,381	251,637	248,055	292,463	**332,043**	**325,650**
Clerk & Treasurer Office	256,767	230,243	233,485	240,919	**263,738**	**319,021**
Finance Office	316,198	323,571	346,403	369,916	**401,736**	**414,646**
Assessors Office	66,273	75,090	76,591	80,402	**91,617**	**93,989**
Contingency	-	-	-	-	**30,000**	**80,000**
Administrative Services	128,132	130,142	137,941	154,409	**158,158**	**169,436**
Information Technology	92,813	99,403	116,984	114,637	**133,250**	**140,400**
Police	1,852,215	1,953,911	2,204,403	2,334,543	**2,602,867**	**3,054,427**
Fire	198,801	230,675	237,943	246,736	**271,539**	**291,777**
Rescue	501,703	518,639	699,525	734,068	**741,664**	**833,869**
Animal Control	6,014	4,648	3,662	14,251	**8,070**	**14,270**
Public Safety Administration	93,710	93,648	93,172	80,148	**105,986**	**112,558**
Public Works Administration	200,314	238,407	232,933	220,810	**314,093**	**247,655**
Highways	1,442,674	1,674,451	2,012,784	1,898,652	**2,006,413**	**1,673,874**
Buildings & Grounds	330,816	373,106	399,882	491,768	**487,084**	**516,277**
Library	270,551	273,200	307,181	305,471	**344,473**	**327,166**
Recreation	194,620	235,566	265,933	287,035	**278,246**	**325,619**
Planning & Zoning	231,342	228,190	245,508	274,806	**303,157**	**320,487**
Debt Service, Principal and Interest	487,216	908,563	896,690	848,664	**598,899**	**709,356**
Transfer to Capital Reserve Fund	205,982	276,199	-	127,788	**-**	**450,000**
Total Expenditures	***7,562,243***	***8,564,807***	***9,218,469***	***9,668,281***	***10,025,278***	***11,047,534***

** This document is for informational purposes only. The content is verified against financial records as of January 27, 2025. Official financial records can be found in the auditors report.

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
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VT Lic. #92-000180

January 7, 2025

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, 2024.

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, when it is complete.

Sullivan, Powers & Co.

MTSD Earnings Statement

Earnings are based on 26 pay periods and may include overtime, stipends, health insurance buyouts, and other extra duty payments.

ABBOTT MICHAEL P.	$48,944.48	CAMP MAIKE N.	$64,601.26	DEMERS DEREK P.	$100,232.92	GODDARD OLIVIA J.	$82,431.06
ABELL JAMIE L.	$14,356.58	CAMPBELL CHELSEA M.	$31,261.76	DENARDO MEAGAN P.	$73,487.02	GODIN BENJAMIN	$5,417.04
ABESS JESSE	$51,205.47	CAMPBELL KELSEY I.	$34,537.28	DEROSE-BARDEN MARISSA	$59,031.96	GODIN LISA L.	$37,123.62
ADAMS JONATHAN E.	$82,406.48	CARAGHER BROOKE	$1,695.00	DESANTIS GILE SHANNON L.	$75,313.94	GOODRICH ERICA	$89,539.18
ADII CARRIE	$113,109.18	CARAGHER BRAEDEN A.	$453.75	DESRANLEAU OLIVIA M.	$58,909.52	GOODRIDGE DAVID	$20,820.98
AGAN LIAM G.	$17,004.93	CARLSON EMILY J.	$34,179.68	DEUELL ANDREA B.	$1,513.00	GORCZYK JASON P.	$87,853.79
ALGER STEPHEN	$1,162.40	CARLSON LAUREN E.	$57,870.02	DEVERS MATTHEW	$7,774.50	GORTON KENDRA	$90,584.17
ANTONOVICH KATRINA A.	$89,586.50	CARLSON MARYANN	$93,435.94	DICKINSON KALEY J.	$68,048.52	GOULETTE KALEIGH	$1,695.00
ARANJO HEIDI E.	$91,021.04	CARPENTER DAKOTA	$18,941.68	DIMARIO CRISTIAN	$2,421.00	GRANT GABRIELE S.	$5,010.00
AVOLI JEREMY C.	$53,172.92	CARPENTER SOOMIE J.	$86,107.55	DINER SUZANNE S.	$90,882.92	GRASSO MATTHEW	$134,463.12
BADGER KATHARINA	$34,080.37	CARROLL EVELYN C.	$76,777.70	DOLCIMASCOLO ANTHONY L.	$70,438.98	GREENSLET SHERRI-ANNE G.	$25,130.97
BALLARD JORDAN	$61.43	CARTER JENNIFER A.	$27,464.61	DOWMAN JACOB C.	$11,619.00	GUERIN HILDRED A.	$4,590.00
BALLARD JASON C.	$19,538.55	CAWLEY-EDWARDS SAWYER	$17,634.50	DRESSLER DINA	$32,006.82	GURUNG SONIA	$5,422.66
BALLARD PAMELA M.	$48,612.80	CHADWICK KRISTA	$96,343.22	DRUMMEY THERESE	$65,237.20	HAAS JENNIFER S.	$101,766.92
BARNIER MELISSA L.	$60,391.92	CHAGNON COLE	$420.00	DUFFY AMELIA M.	$42,411.68	HADDOCK EMILY K.	$61,768.28
BARON JARED	$40,512.38	CHAMBERLAND JENNIFER N.	$59,283.92	DULMER KRISTOPHER M.	$37,146.28	HALE LEAH	$6,904.84
BARONE HEATHER	$12,934.01	CHAN WAI F.	$111,371.10	DUNN TIMOTHY J.	$140,606.34	HALLAM CARISSA A.	$85,971.08
BARRETT CASS	$25,487.30	CHANIN-CRIBB DEBORAH M.	$78,891.04	DUPONT CLARK	$1,380.00	HALLOCK MARYANN	$11,484.59
BARTLETT KRISTEN E.	$12,110.95	CHARASH BRIAN J.	$57,289.92	DUPREY GABRIELLE A.	$58,343.68	HAMBLET NICOLE	$20,674.68
BASILLE LISA K.	$83,317.00	CHARBONNEAU JENNIFER L.	$28,432.06	DUQUETTE ALLISON	$2,500.00	HAMLIN ROBERT	$52,055.92
BAUER AMANDA L.	$74,408.04	CHAUVIN MEGAN M.	$17,284.15	DUROCHER AUTUMN E.	$18,544.06	HAMMOND KAREN	$93,727.92
BEAUDOIN MARK W.	$2,240.00	CHEESEMAN BRUCE F.	$98,436.55	DWYER CRAIG	$96,621.71	HANNAH ALLISON	$105.00
BEGNOCHE JARED T.	$58,740.92	CHILD JESSICA	$32,303.13	EATON EMMA G.	$3,705.00	HANSEN SUSAN M.	$31,257.40
BENNETT DANIEL	$23,941.54	CHMIELEWSKI JOSEPH B.	$52,231.51	EATON SHEILA	$89,937.92	HARINSKY CHRISTOPHER J.	$3,466.25
BERGERON ALISON K.	$66,230.52	CHOMSKY-HIGGINS PAMELA K.	$105.00	ECKLER RACHEL C.	$74,943.08	HARPER ELIZABETH A.	$25,838.22
BERKOUT LILLIE	$21,362.30	CHOQUETTE MARCEL G.	$105,788.85	EDDY STEPHANIE C.	$71,418.98	HART MARGARET S.	$75,758.01
BESSETTE MCKENNA	$630.00	CLARK RACHEL	$2,206.41	ELY EMMA F.	$39,483.28	HARVEY DENNIS S.	$4,666.25
BEVINS ANDREA L.	$53,492.21	CHURCH LINDSAY	$5,084.00	ENDRES STACEY	$89,112.92	HASELMAN SHELBY	$42,795.64
BEVINS MATTHEW G.	$59,707.53	CLEVELAND JESSICA L.	$36,829.46	ERENA PAUL A.	$20,238.75	HAVENS JONATHAN E.	$74,774.18
BLAKE ANNE M.	$157,301.42	COLANTONI NICOLE M.	$2,905.00	EVERETT DEREK E.	$26,134.66	HAYDEN CARRIE F.	$13,481.49
BLISS ERICA A.	$21,746.90	COLBURN EVE	$18,621.18	EVERETT SADIE L.	$899.50	HEMSTED EMILY S.	$58,765.42
BLOW MARGARET K.	$21,854.93	COLE CRYSTAL	$644.00	FAGAN JACQUELYN N.	$30,581.92	HERRICK IAN S.	$39,948.32
BODWELL MATTHEW	$56,438.42	COLI NANCY L.	$45,233.98	FARRAR ANDREW K.	$6,393.25	HESSION JAKE D.	$53,761.88
BOIVIN SARAH E.	$57,873.36	COMEGYS TARYN	$315.00	FENTON AMBER L.	$75,895.04	HEWITT JUSTINA	$62,506.78
BOLGER LINDSEY C.	$69,180.30	COOLBETH TINA M.	$34,828.88	FENTON PAULA J.	$39,893.84	HEYWOOD-GRATTON ELAINA	$7,786.67
BOMBARD PAULA J.	$19,238.84	COONS HEATHER	$36,504.72	FERGUSON ROSE A.	$96,864.17	HICKEY GRACE	$24,532.32
BONAVITA FRANK J.	$88,866.84	CORROW KRISTY L.	$100,108.17	FERRIS-LETSOS STACI A.	$96,651.04	HODGES CATHERINE E.	$55,816.98
BOONE TAMMY L.	$61,228.61	COUSINO HAILEY	$11,253.78	FISHER ALYSSA F.	$41,492.82	HOFF JACQUELINE M.	$71,822.18
BORBAS MICHELLE D.	$63,604.08	COUTURE SARAH	$21,497.30	FISHER BRITA C.	$58,638.88	HOLLAR MATTHEW	$24,747.70
BOSCO DANIEL J.	$73,751.06	CRANDALL ELIZABETH N.	$25,854.39	FITZGERALD ASHLEY C.	$96,445.41	HOLSOPPLE LAURYN A.	$2,117.50
BOSCO GRACE L.	$75,396.44	CROSBY PENNY	$46,751.40	FLAGG MICAELA E.	$65,008.32	HOLT HALEY R.	$63,158.74
BOUCHER ETHAN D.	$31,196.70	CROWE GLORIA M.	$91,714.79	FLETCHER JAMIE-LYNN	$32,523.97	HOWE LAUREN E.	$86,812.31
BOURNE JAYDEN	$9,876.40	CROWLEY COLLEEN L.	$71,460.08	FLOWERS KYLENE M.	$110,000.82	HUBBARD JOHN	$4,599.00
BRAULT MATTHEW J.	$26,405.37	CRUZ RICHARD F.	$73,083.96	FLOYD EMILIE R.	$40,521.28	HUFF LINDSAY	$64,826.05
BRIANT STEPHEN	$2,058.00	CUNNINGHAM HANNAH	$4,254.00	FLYNN TYLER M.	$49,218.45	HULTGREN AINSLEY	$105.00
BRAY BRIAN A.	$30,958.72	CURRAN MEGHAN M.	$57,288.92	FOGEL CAITLYNN	$3,631.00	HULTGREN TRACIE B.	$97,890.48
BRINSON DANIELLE F.	$32,045.80	CURRIER WILLIAM	$3,345.00	FORSEYLEGGETT NICOLE	$32,104.22	HUNT BRENDAN	$52,932.92
BRONSON LEMAN C.	$54,158.94	CURTISS PAUL D.	$87,703.58	FOSHER CLAIRE L.	$4,395.00	HUNTLEY JESSICA C.	$60,516.96
BROWN BRANDY E.	$116,635.93	CUSHING CAROL B.	$66,097.99	FOWLER STEPHEN	$31,046.24	HURLEY CASEY L.	$53,798.94
BROWN NATASHA	$2,200.26	CUSHING MEGAN A.	$54,947.88	FRANCIS CHYANNE L.	$24,258.23	HURLEY STEPHANIE A.	$102,518.42
BRYANT CAITLYN M.	$73,482.42	DAMIANI MARY A.	$1,835.64	FREDENBURGH CASEY M.	$72,619.95	IANNACO ROBERT C.	$45,246.43
BRYNGA REBECCA	$2,033.00	DAIGLE CAMILLE	$23,906.90	GAFFNEY MARA E.	$36,210.00	INNES-WRIGHT CLAIRE E.	$2,184.00
BUNNELL GAVIN A.	$3,206.25	DANFORTH MELISSA J.	$58,777.52	GAGE BETH A.	$93,657.92	IVES MONICA L.	$210.00
BUNNELL-LACROSS DEBRA M.	$40,764.90	DAVIS ALYSSA	$12,461.64	GALLICHON KATIE A.	$55,748.38	JOHNSON AMY	$95,173.38
BURBO MELISSA	$22,514.44	DAUDELIN ERIN M.	$9,738.40	GARLAND CHEYENNE E.	$18,548.06	JOHNSON ASHLEY M.	$28,828.06
BUSHEY ELIZABETH L.	$4,842.00	DAVICO MEKAYLA	$1,234.50	GARVEY BRIAN	$66,757.22	JOHNSON CARLA M.	$77,728.88
BUSHEY LONA S.	$12,636.00	DAY KATHLEEN M.	$10,814.82	GAUDETTE LISA	$1,421.63	JOHNSON ERIK C.	$53,570.42
BUSHEY RYAN K.	$80,373.08	DEAVITT TYLER M.	$34,155.25	GENZLINGER TARA	$61,336.10	JOSEPH ALISON	$24,047.30
BUSHEY TODD	$31,358.45	DECARLO AMANDA E.	$60,171.58	GIFFIN THERESA A.	$5,040.00	JOHNSON TODD M.	$1,937.00
CABRERA JONATHAN	$105.00	DECICCO ROBERT L.	$75,558.08	GIROUX DESIREE	$15,312.48	KASPISIN ANDREW	$2,970.00
CACACE CHRISTINA	$472.50	DEMAR DAVID A.	$4,454.50	GIROUX CAROLYN J.	$4,357.50	KATUWAL AASHISH	$67,468.82

MTSD Earnings Statement

Earnings are based on 26 pay periods and may include overtime, stipends, health insurance buyouts, and other extra duty payments.

KEEFER JASMINE	$18,856.18	MAZZA TERRY A.	$71,169.04	RANSOM PATRICIA L.	$10,017.00	STANLEY MEAGHAN	$2,033.00
KEMP DUSTIN J.	$76,522.70	MCCARTHY RYAN	$62,573.92	RATHE WENDY	$42,028.46	STEBBINS RAYMOND C.	$75,746.46
KINAMAN DIANA L.	$82,291.04	MCCOY CAITLIN	$420.00	READ LESLIE	$90,437.92	STERNBERG MARNI	$630.00
KING ABIGAIL	$7,231.60	MCCRACKEN EMILY W.	$31,316.32	RECTOR ALYSSA A.	$59,391.96	STEVENS CRAIG	$2,324.00
KING ANGELA K.	$94,912.78	MCCRAY-WOODRUFF KIMBERLY	$14,377.98	RECTOR MATTHEW M.	$102,245.13	STEVES JULIE G.	$85,307.00
KNOWLES JENNIFER	$89,112.92	MCDONALD KRISTOPHER	$3,941.25	REIDER CHRISTINA A.	$84,673.56	STINSON MARY J.	$146,665.73
KOESTER HELEN G.	$2,437.50	MCGREGOR JUSTIN D.	$112.50	REILLY BAILEY	$1,695.00	STOTT CHRISTINE	$66,084.06
KOESTER TAMI J.	$92,862.92	MCGREGOR TRACEY L.	$32,063.06	REINHARDT JANINA L.	$22,896.55	STOUT KAREN D.	$3,000.00
KORB NICOLE L.	$84,003.94	MCLOUGHLIN MEGAN	$56,183.08	RENAUD STEPHEN R.	$54,497.04	STROUSSE ROSE S.	$83,192.54
KRAIMAN ARYEH I.	$14,399.90	MEARS PHILIP M.	$37,458.14	RENNING CHARITY A.	$60,204.62	SWEENEY BRENDA J.	$3,847.50
KRUEGER DANIELLE	$34,497.22	MEIGS SARA A.	$86,802.77	RENZ KENDRA	$15,647.06	TABERY KISA MARIA T.	$55,107.86
KUPFERER AVERY	$1,032.50	MENARD NICOLE A.P.	$40,455.82	REX AMY L.	$163,411.04	TAGGART ELLEN H.	$73,891.98
LAMOY LOGAN M.	$73,223.78	METCALF BRANDON	$5,708.50	REYNOLDS LINDSEY B.	$85,797.46	TALL SUZANNE E.	$2,257.50
LAMPHERE CHERYL A.	$45,358.37	METCALF JEREMY R.	$3,350.00	RICHARDSON JENNA L.	$1,200.00	TAYLOR CHRISTOPHER A.	$21,739.23
LAMPREY MARA E.	$630.00	METCALF RYLEY J.	$9,288.40	RHOADES ERIC	$1,816.00	TAYLOR LAURA	$90,845.42
LANZILLO KATHRYN A.	$31,895.90	METCALF SARAH B.	$34,108.06	RIEHL SEAN	$57,750.14	TELEEN STEPHANIE M.	$47,277.09
LAPAN TRACY L.	$54,357.30	MEYERS CANDACE R.	$78,383.90	ROBERTSON BETH	$79,321.04	TERRY LONNIE L.	$50,523.74
MADISON LAQUERRE	$18,621.18	MILLER KASEY R.	$53,993.68	ROCK DUSTIN	$48,625.17	TERRY MORGANNE	$8,377.35
LARNED ALICE G.	$84,882.00	MILLER KEITH J.	$31,637.81	RODRIGUEZ ANGELO	$48,245.67	THIBAULT-COTE CATHERINE P	$93,520.88
LAROSE HANNAH	$18,681.18	MILLER MELISSA R.	$33,810.58	RODRIGUEZ SARAH K.	$14,129.64	TINTI ERIN B.	$49,468.32
LAROSE KRISTIE L.	$50,668.70	MILLETTE DARCY L.	$43,271.19	ROOT NATHAN	$35,254.72	TOMASI ERNEST	$2,179.00
LARSON LISA A.	$28,816.80	MILO MICHAEL S.	$1,260.00	ROSACKER ANDREW H.	$84,774.50	TOMASI TINA M.	$2,310.00
LARSON SOPHIE	$65,849.43	MITCHELL NELSON	$2,300.00	ROSER MEGHAN E.	$36,327.36	TOURANGEAU ERICA	$31,271.18
LATULIPPE KAMERON M.	$1,995.00	MONDOR AMBER	$1,012.50	ROUILLE SAMANTHA J.	$23,107.60	TOURANGEAU NICOLE	$33,681.27
LAVEE MATTHEW L.	$21,089.20	MITCHELL DEREK J.	$2,421.00	ROWE BONNIE	$6,447.50	TRAYAH NICOLE	$5,615.05
LAVIGNE CATHERINE	$17,561.25	MORRISON JUSTIN	$22,704.60	ROY ERIC M.	$18,019.03	TRUDELL LINDA	$6,506.25
LAWRENCE CODY H.	$34,367.35	MORSE MELISSA	$24,465.80	RUPABUNG AJIT	$40,423.39	TRUDO CHRISTINE M.	$27,983.32
LECLAIR SHEA'MARIE	$7,262.00	MOULTON CATHERIN S.	$37,455.72	RUSSELL KATHERINE	$27,461.18	TRUDO ELIZABETH K.	$30,521.37
LEE JUSTIN	$91,202.92	MULLIS ALLISON N.	$34,498.86	RUSSELL VINCENT	$24,347.30	TURMEL CYNTHIA A.	$32,979.53
LEFEBVRE AMANDA	$62,756.14	MYERS BRYAN	$8,688.00	SALLEE JONATHAN T.	$70,210.00	TURNER GRACE	$45,608.82
LEFEBVRE KATHRYN S.	$7,626.00	MUMATE VIRA	$342.13	SAUNDERS JENNIFER L.	$67,797.18	VALGOI MELISSA L.	$53,030.42
LEPREVOST TAYA M.	$55,093.38	MYERS DOREY L.	$89,338.98	SAVOY JOANN	$37,737.60	VAN LULING JONTHAN	$6,536.00
LESSARD CATHERINE M.	$33,881.78	NEWBERRY GARDNER C.	$80,667.56	SCHAFFER SYDNEY	$20,021.52	VANGEMERT STACY L.	$48,175.55
LESTAGE JASON	$1,816.00	NICHOLS GAIL B.	$36,343.53	SCHARF RICHARD E.	$91,677.92	VOELKEL HARRY	$60,410.45
LOALBO KATHERINE	$18,621.18	NOEL BRITTANY	$51,307.88	SCHMID HILLARY D.	$89,021.04	VOGELPOHL KURT A.	$109,991.98
LOMBARD ALEXIS	$56.00	O'BRIEN LINDA M.	$42,384.00	SCHMID NATASHA	$39,074.32	WAGAR TREVOR L.	$85,304.96
LOMBARD KRISTI L.	$91,752.92	O'BRIEN SCOTT	$2,250.00	SCHOEMBS KRISTINE A.	$102,216.92	WAINER DANA N.	$54,104.87
LOMBARDO ZOE	$17,482.47	O'GRADY JAMES C.	$55,454.08	SCHULTZ JENNA M.	$68,150.92	WAINSCOTT DEVYN P.	$52,827.66
LONG KUMULIA C.	$3,150.00	OSBORN JAMES	$53,326.00	SELLS MERTON D.	$3,268.00	WALES ADDISON	$4,115.00
LOUCY VALERIE A.	$21,870.00	OSMAN AUDREY N.	$88,015.26	SENESAC SELENA	$56,247.74	WALIGORY CRYSTAL A.	$34,786.27
LOUGHRAN GEHRIG R.	$32,967.72	PARKER-MCDANIEL NATALIE R	$37,624.85	SEVEY BENJAMIN J.	$57,274.40	WALKER MELINA M.	$23,167.38
LOWELL HAILEY A.	$11,779.01	PASKIET REBECCA M.	$63,374.46	SHANKS SYLVIE M.	$71,416.02	WALLACE NICOLE	$60,025.28
LYNCH CHRISTINE A.	$6,645.38	PATNO BENJAMIN	$9,409.77	SHEA EMMA	$8,436.27	WATSON CELIA	$57,311.42
LYNCH JACOB B.	$13,769.03	PELKEY COURTNEY L.	$61,407.61	SHEPARD KATELYN P.	$29,793.92	WEADOCK GRACE	$51,122.71
LYNCH JASON H.	$24,492.80	PERKINS-POLOES ADAM W.	$51,766.10	SHERMAN ALBERT E.	$44,632.97	WEAVER KODY B.	$61,707.92
MACDONALD PATRICK	$1,695.00	PERRY BRYANT	$3,268.00	SHUMWAY KAITLYN C.	$50,524.66	WEGNER CARLA J.	$32,911.24
MAKHLINA-ECKSTEIN EVAN D.	$74,223.96	PERRY MICHELLE S.	$3,240.00	SICARD JENNIFER S.	$74,963.98	WEHMAN NICHOLE	$76,543.92
MALAMBO JEANNE	$43,063.14	PHILLIPS CHERYL A.W.	$63,104.08	SINCLAIR-CUMMINGS JENNIFER	$89,449.80	WESSON JOCELYNE	$3,581.50
MANLEY KATHERINE S.	$8,456.25	PITHAM SOOKMATIE	$18,071.80	SIVO SCOTT	$69,217.98	WHALEN KAITLYN E.	$43,841.92
MANLEY LYNNE P.	$125,340.37	PIXLER ELIZABETH	$20,843.77	SMET THEA R.	$40,342.07	WHITCOMB FRANK	$2,300.00
MANSFIELD JUSTIN J.	$2,058.00	PIXLER EMMA L.	$26,939.25	SMITH JOSEPH W.	$102,455.88	WHITCOMB ROBERT L.	$68,396.25
MANLEY MICHELLE	$1,816.00	PIXLER PATRICIA A.	$57,040.59	SMITH LEXI	$105.00	WHITLOCK BONNIE P.	$21,352.79
MARCUS KRISTI J.	$60,083.12	PRADHAN EUNICE	$17,085.16	SMITH MEGAN M.	$116,635.89	WILSON JENNIFER L.	$550.00
MARSZALEK PAIGE	$8,515.75	PRADHAN RAJAN	$6,414.13	SPRADLING CAROL	$6,536.00	WINSHIP HEATHER	$19,205.28
MARTEL NICOLE L.	$90,283.56	PREISS JUDITH G.	$40,233.31	SOMERVILLE EMILY A.	$10,691.81	WOOD KAYLA	$70,492.98
MARTIN JULIANA H.	$53,018.00	PRISCO ASHLEY W.	$32,748.33	SPAULDING JAMES L.	$822.83	WOOTTON ANNA M.	$210.00
MARTISUS ALICIA J.	$61,136.98	PUTMAN JODI E.	$40,421.82	SPRINGER SEAN A.	$48,612.10	WYNDORF PETER F.	$85,060.96
MARVIN-RILEY ERIN F.	$35,806.14	QUINTIN TESS A.	$33,921.02	ST. AMAND MIA	$13,762.40	YOUNG MELINDA L.	$700.00
MASON ELIZABETH	$17,023.45	RAI BHAKTA B.	$42,689.45	ST. AMAND PATRICIA C.	$23,035.76	ZEMAR ADRIAN R.	$11,580.00
MAYNARD JAMES M.	$13,530.90	RANSOM LISA M.	$70,568.98	ST. AMOUR DAWN	$75,313.94	ZENO ERIN L.	$26,738.94
MAYNARD SAGE	$12,926.41	RANSOM NATHANIEL J.	$1,210.50	ST. CYR JAIME V.	$42,429.98	ZENO TAYLOR	$133.00

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 6:00 PM at the Milton High School library, 17 Rebecca Lander Drive, Milton, Vermont and via zoom on March 3, 2025, to discuss the following Australian Ballot items pursuant to Section 806 A/B of the Town of Milton Charter, said voting by Australian Ballot on March 4, 2025 at the Milton Town Municipal Complex, beginning at 7:00 a.m. and to close at 7:00 p.m.

March 3, 2025 Zoom Information: https://link.mtsd-vt.org/JointMeeting

Article 1 (School Budget): Shall the voters of Milton Town School District approve the Milton Town School District Board of Trustees to expend thirty-nine million, two hundred ninety-one thousand, six hundred twenty-five dollars ($39,291,625) which is the amount the school board has determined to be necessary for the ensuing fiscal year? The Milton Town School District estimates that this proposed budget, if approved, will result in per pupil education spending of $13,761.28 which is 3.27% higher than per pupil education spending for the current year.

Article 2: Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to appropriate up to $582,725 of the District's audited fund balance existing on June 30, 2023 to the MTSD Capital Reserve and Maintenance Fund?

Article 3: Shall the voters of Milton Town School District authorize the Milton Town School District Board of Trustees to appropriate up to $150,000 of the District's audited fund balance existing on June 30, 2023 to the MTSD Education Reserve Fund?

Article 4: The Milton Town School Board proposes to incur bonded indebtedness for the purpose of Facility Repair and Replacement to include Herrick Roof and Window Replacement; Electrical Code Compliance, and Library upgrades and improvements at the estimated total project cost of $8,000,000. The School Construction Aid Program is currently under suspension by the Vermont State Legislature. Therefore, the 100% percent of the project shall be built at school district cost without State participation. **State funds may not be available at the time this project is otherwise eligible to receive State school construction aid. The district is responsible for all costs incurred in connection with any borrowing done in anticipation of State school construction aid.**

Shall bonds of the Milton Town School District in an amount not to exceed $8,000,000 bearing interest not to exceed 5.0 percent, be issued for the purpose of Facility Repair and Replacement to include Herrick Roof and Window Replacement; Electrical Code Compliance, and Library upgrades and improvements?

Kumulia Long, Chair

Karen Stout, Vice Chair

Allison Duquette, Clerk

Jeremy Metcalf, Trustee

Scott O'Brien, Trustee

Dated: January 27, 2025

Dear Citizens,

The Milton Town School District (MTSD) begins 2025 with gratitude for the community's ongoing support. We are proud of the strong partnerships we've built with county and state leaders, parents, and students across our diverse communities. These connections are invaluable as we strive to provide a well-rounded education that enables students to excel academically while also nurturing their individual interests and preparing them to make meaningful contributions to our ever-changing world.

Students and Academics

Over the past 20 years, the district has experienced an 18% decrease in enrollment, exceeding the state average decline of 14%. Currently, the district serves 162 pre-K students, 476 elementary students, 431 middle school students, and 418 high school students. With 22% of students on IEPs, the district supports a higher proportion of students with special needs compared to the state average of 18%. While ELA and Math proficiency in grades 3-8 generally falls below state averages, grade 9 students exceed expectations in both areas. Encouragingly, more than 50% of students in grades 5-10 demonstrate growth in both ELA and Math based on STAR assessments, indicating positive learning trends within the district.

Facilities Update and Expenditures

This year, the committee focused extensively on addressing critical facility needs, particularly at Herrick Avenue School. Discussions centered on necessary upgrades, including a state-mandated stormwater infiltration system and extensive mold remediation. To address these and other building deficiencies, the committee explored various stabilization options, ultimately recommending a comprehensive plan encompassing essential repairs, library redesign, and accessibility improvements. This plan, estimated to cost $8 million, will be presented to the community for approval through a bond vote. Securing this bond funding is crucial to ensure the long-term safety and functionality of Herrick Avenue School, providing a healthy and conducive learning environment for students while addressing critical infrastructure needs.

Budget and Tax Impact

The proposed town budget for the upcoming fiscal year totals $39,058,420, a 7.25% increase from the previous year. The budget prioritizes core educational services, with Direct Instruction (31.4% or $12,257,789), Special Education (20.5% or $8,025,476), and Support Services (16.4% or $6,396,823) comprising 68.3% of total expenditures. Revenues are heavily reliant on the State Education Fund, which provides 85.2% of funding. Dedicated Special Education revenue (11.9%) supports this key service area. Despite the overall budget increase, the proposed education tax rate will decrease by over 10% to $1.1906, lower than the previous two fiscal years. This budget proposal effectively balances a commitment to core educational services with taxpayer relief.

Respectfully,

Milton Board of School Trustees

Kumulia Long, Chair	Jeremy Metcalf, Trustee	Jack Shannon, Student Rep
Karen Stout, Vice Chair	Scott O’Brien, Trustee	
Allison Duquette, Clerk	Ava Naylor, Student Rep	

Milton Town School District: 2022-2023 School Year: Turning the Corner

Programming - Needs Update

The 2023-2024 school year focused on two academic areas - literacy and math. In the area of literacy, schools provided professional development in three areas: phonetics at grade 3; diagnostic assessments and the creation of individual literacy profiles for instruction in the middle school, and reading across the curriculum at the high school. In the area of math, all three schools started a new math curriculum; therefore, the focus of support was consultation for implementation and coaching for instructional best practices.

As a District, we leveraged our Cycles of Inquiry; a collaborative approach between administrators and teachers to identify student learning problems and the teaching and learning factors contributing to it. District leaders partnered with Principals with a focus on math. We conducted classroom walkthroughs and collected data to support action planning, especially as it related to the implementation of the new curriculum.

The district successfully administered Cognia's VTCAP - Vermont's new state assessment. Initial results show an improvement in student growth and performance in some grades and dips in others. MHS scored higher than the State average for both literacy and math showing that over time, students are making the gains they need to be college and career ready. Although this data is important, it is only a single snapshot in time.

As a District we also began the transition to EduClimber; a comprehensive data platform that leaders and teachers can easily use to store, disaggregate, and triangulate a variety of student assessments. The platform also houses specific plans students may have along with the types of services they might have received, attendance data and discipline data. Having all this information in one place will give teachers a more complete and accurate understanding of a student while leaders will be able conduct analysis related to a specific subject, grade, or the whole school. Ultimately this information helps us determine the types of resources necessary for improving student outcomes and where to focus them.

District Operations

It is the goal of the MTSD to create responsive, effective and integrated operations that enable continuous improvement in educational programs and learning spaces that are adaptive to changing needs of students and educators. Again, through leveraging grants, we were able to continue to improve our facilities. We concluded the installation of mini-split units in the MES. We also successfully eradicated PCBs in the old MHS woodshop. We were then able to award the bid for the Milton Innovation Center project to Stewart Construction. Design classes in the MIC are scheduled to begin in January of 2025.

Additionally, the MTSD Business office participated in extensive training in preparation for the transition to Tyler ERP Pro, our new enterprise system which consolidates all financial and human resource functions into one platform. Payroll and accounting transitioned on July 1, 2024 while the HR component will be completed in 2025.

MTSD School Highlights 2023-2024

Milton Elementary School

- MES partnered with Springboard Collaborative and the AOE to offer a literacy focused after school and summer program. The program was staffed by MES faculty and support staff and served about 45 students.

- Milton Elementary was able to launch the Monarch and Dragonfly Classrooms - newly designed and researched therapeutic regulation spaces to support students with social and emotional challenges.
- Kindergarten implemented a new foundational reading program called EL Education Curriculum. This comprehensive program integrates math, writing, science and social studies standards while building strong phonics and reading skills.
- Milton Elementary School adapted a new math resource to support the implementation of the math common core standards.

Milton Middle School

- MMS focused on strengthening student outcomes in all content areas, but especially math and literacy. This included partnering with consultants to improve our universal instruction and to ensure access to interventions aligned with student needs as well as enrichment opportunities for All students.
- Extracurricular activities play an important part in the student experience. All students were able to participate in co-curricular clubs during the school day. We also had robust participation in athletics, the musical production (The Wizard of Oz), and band.
- We continued to strengthen our student and family engagement. This included welcoming families into our school on a regular basis to share student learning and also celebrate our students.
- We expanded our continuum of support for our students, adding The Notch programming.

Milton High School

- Academic highlights - Milton High School was once again in the top tier of Vermont public high schools as named by *US News and World Report.* It is a celebration to earn this rating. On the VT State Testing (VTCAP), the Class of 2026 scored 5 points above the state average for math and 10 points above the state average for English Language Arts.
- Our students successfully performed two shows: The Roald Dahl's Willy Wonka and One Act, Drop Dead, Juliet!. Our girls soccer team won the Division 2 State Championship in the fall of 2023, and Olivia Thomas was the Division 2 State Long Jump Champion. MHS Holly McClellan with Colchester hockey, won the Division 1 Women’s Hockey State Championship.
- On April 4th we hosted a Naturalization ceremony for 40 new Americans in our auditorium with The Honorable Peter Welch, US Senator.

District: **Milton**
SU: **Milton**

FY25 was the first year of Act 127 Long Term Weighted Average Daily Membership for pupil counts. Equalized pupils are shown for FY23 & FY24. LTWADM are the new counts to use.

T126
Chittenden County

Property dollar equivalent yield: **8,553** <--See bottom note

Income dollar equivalent yield per 2.0% of household income: **12,260**

Homestead tax rate per $8,553 of spending per LTWADM: **1.00**

		Expenditures		FY2023	FY2024	FY2025	FY2026	
1.		**Budget** (local budget, including special programs, and full technical center expenditures)		$36,008,264	$35,747,800	$36,416,614	$39,291,625	1.
2.	*plus*	Sum of separately warned articles passed at town meeting	+	-	-	-	-	2.
3.		**Locally adopted or warned budget**		$36,008,264	$35,747,800	$36,416,614	$39,291,625	3.
4.	*plus*	Obligation to a Regional Technical Center School District if any	+	-	-	-	-	4.
5.	*plus*	Prior year deficit repayment of deficit	+	-	-	-	-	5.
6.		**Total Expenditures**		$36,008,264	$35,747,800	$36,416,614	$39,291,625	6.
7.		S.U. assessment (included in local budget) - informational data		-	-	-	-	7.
8.		Prior year deficit reduction (included in expenditure budget) - informational data		-	-	-	-	8.
		Revenues						
9.		Offsetting revenues (categorical grants, donations, tuitions, surplus, etc.)		$8,856,601	$6,132,421	$5,277,211	$6,024,692	9.
10.		**Offsetting revenues**		$8,856,601	$6,132,421	$5,277,211	$6,024,692	10.
11.		**Education Spending**		$27,151,663	$29,615,379	$31,139,403	$33,266,933	11.
12.		Pupils (eqpup FY23 - FY24, LTWADM FY25 - FY26)		1,552.80	1,498.46	2,336.86	2,417.43	12.
13.		**Education Spending per Pupil**		$17,485.62	$19,763.88	$13,325.32	$13,761.28	13.
14.	*minus*	Principal and interest payments for all voter approved bonds prior to July 1, 2024	-	na	na	na		14.
15.	*minus*	Less share of SpEd costs in excess of $66,446 for an individual (per pupil)	-	Excess spending penalty suspended for FY23 - Sec. 5 of Act 59, 2021.	Excess spending penalty suspended for FY24 & FY25 - Sec. 8 of Act 127, 2022.		na based on $67,638	15.
16.	*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)	-				na	16.
17.	*minus*	Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer pupils	-				na	17.
18.	*minus*	Estimated costs of new students after census period (per pupil)	-				na	18.
19.	*minus*	Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per pupil)	-				na	19.
20.	*minus*	Less planning costs for merger of small schools (per pupil)	-				na	20.
21.	*minus*	Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per pupil)	-				na	21.
22.	*minus*	Costs incurred when sampling drinking water outlets, implementing lead remediation, or retesting.	-				na	22.
				threshold = $19,997	threshold = $22,204	threshold = $23,193	threshold = $15,926	
23.		Excess spending threshold		na	na	na	$15,926.00	23.
24.	*plus*	Excess Spending per Pupil over threshold (if any)	+	Suspended thru FY23	Suspended thru FY29	Suspended thru FY29	-	24.
25.		Per pupil figure used for calculating District Equalized Tax Rate		$17,486	$19,764	$13,325	$13,761.28	25.
26.		District spending adjustment (minimum of 100%)		131.333% based on yield $13,314	127.980% based on yield $15,443	134.694% based on $9,785	160.894% based on $8,553	26.
		Prorating the local tax rate						
27.		Anticipated district equalized homestead tax rate (to be prorated by line 30) [$13,761.28 ÷ ($8,553 / $1.00)]		$1.3133 based on $1.00	$1.2798 based on $1.00	$1.2769 based on $1.00	$1.6089 based on $1.00	27.
28.		Tax rate "cent discount" (FY25-FY29) **adjusted by statewide adjuster of 72.36%**					$0.077	28.
29.		Cent discount adjusted anticipated district equalized homestead tax rate					$1.5319	29.
30.		Percent of Milton pupils not in a union school district		100.00%	100.00%	100.00%	100.00%	30.
31.		Portion of district eq homestead rate to be assessed by town (100.00% x $1.61)		$1.3133	$1.2798	$1.2769	$1.5319	31.
32.		**Common Level of Appraisal (CLA)**		110.76%	107.04%	96.15%	122.28%	32.
33.		Portion of actual district homestead rate to be assessed by town ($1.5319 / 122.28%)		$1.1857 based on $1.00	$1.1956 based on $1.00	$1.3280 based on $1.00	$1.2528 based on $1.00	33.

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.

			FY2023	FY2024	FY2025	FY2026	
34.	Anticipated income cap percent (to be prorated by line 30) [($13,761.28 ÷ $12,260) x 2.00%]		2.19% based on 2.00%	2.25% based on 2.00%	2.50% based on 2.00%	2.25% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.25%)		2.19% based on 2.00%	2.25% based on 2.00%	2.50% based on 2.00%	2.25% based on 2.00%	35.
36.			-	-	-	-	36.
37.			-	-	-	-	37.

- Using the revised December 1, 2024 Education Fund Outlook FY26 forecast, the FY26 education fund need results in a property yield of $8,553 for every $1.00 of homestead tax per $100 of equalized property value, an income yield of $12,260 for a base income percent of 2.0%, and a non-residential tax rate of $1.791. **New and updated data will likely change the proposed property and income yields and perhaps the non-residential rate.**

- Final figures will be set by the Legislature during the legislative session and approved by the Governor.
- The base income percentage cap is 2.0%.

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101 MES - General Fund	**11,219,297**	**11,274,868**	**55,571**	**0.5%**
1001-101-01 MES - Prekindergarten	**1,812,100**	**1,912,924**	**100,824**	**5.6%**
1001-101-01-11 MES - Prekindergarten - Regular Education	**468,935**	**387,807**	**(81,128)**	**-17.3%**
1001-101-01-11-01101 Direct Instruction	**468,935**	**387,807**	**(81,128)**	**-17.3%**
1001-101-01-11-01101-5121 Paraeducator Wages	25,253	25,884	631	2.5%
1001-101-01-11-01101-5131 Substitutes Wages	4,866	5,073	207	4.2%
1001-101-01-11-01101-5191 Other Salaries	0	0	0	0.0%
1001-101-01-11-01101-5211 Health Insurance	39,794	44,568	4,774	12.0%
1001-101-01-11-01101-5219 HRA	5,900	5,900	0	0.0%
1001-101-01-11-01101-5220 FICA	13,885	14,259	375	2.7%
1001-101-01-11-01101-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-101-01-11-01101-5234 VMERS	1,263	1,294	32	2.5%
1001-101-01-11-01101-5261 Unemployment Comp	94	97	3	2.7%
1001-101-01-11-01101-5271 Workers Comp	2,277	2,338	61	2.7%
1001-101-01-11-01101-5281 Dental Insurance	880	880	0	0.0%
1001-101-01-11-01101-5292 Life Insurance	188	188	0	0.0%
1001-101-01-11-01101-5296 HRA Service Fees	200	177	(23)	-11.5%
1001-101-01-11-01101-5331 EE Training - CPR	600	600	0	0.0%
1001-101-01-11-01101-5519 Field Trip Transportatio	151,380	0	(151,380)	-100.0%
1001-101-01-11-01101-5562 Act 166 Provider Subsidy	214,548	278,740	64,192	29.9%
1001-101-01-11-01101-5611 General Supplies	6,300	6,300	0	0.0%
1001-101-01-24 MES - Prekindergarten - ECSE/EEE (Early Childhood Special Ed)	**1,343,165**	**1,525,117**	**181,952**	**13.5%**
1001-101-01-24-01201 Special Ed	**950,181**	**1,006,563**	**56,382**	**5.9%**
1001-101-01-24-01201-5111 Teachers Salaries	452,657	481,317	28,660	6.3%
1001-101-01-24-01201-5121 Paraeducator Wages	184,373	188,983	4,609	2.5%
1001-101-01-24-01201-5182 Summer Pay/Wages	9,702	10,132	430	4.4%
1001-101-01-24-01201-5183 Health Ins Buyout	6,000	6,000	0	0.0%
1001-101-01-24-01201-5211 Health Insurance	175,493	196,549	21,056	12.0%
1001-101-01-24-01201-5219 HRA	27,600	27,600	0	0.0%
1001-101-01-24-01201-5220 FICA	49,475	52,053	2,578	5.2%
1001-101-01-24-01201-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-101-01-24-01201-5234 VMERS	9,219	9,449	230	2.5%
1001-101-01-24-01201-5261 Unemployment Comp	336	354	18	5.2%
1001-101-01-24-01201-5271 Workers Comp	8,113	8,535	423	5.2%
1001-101-01-24-01201-5281 Dental Insurance	4,464	4,464	0	0.0%
1001-101-01-24-01201-5292 Life Insurance	640	640	0	0.0%
1001-101-01-24-01201-5296 HRA Service Fees	1,620	828	(792)	-48.9%
1001-101-01-24-01201-5321 Prof Educational Svc	6,830	7,000	170	2.5%
1001-101-01-24-01201-5331 EE Training - CPR	2,000	2,000	0	0.0%
1001-101-01-24-01201-5332 Conferences	1,000	0	(1,000)	-100.0%
1001-101-01-24-01201-5534 Telephone	100	100	0	0.0%
1001-101-01-24-01201-5581 Mileage & Travel	500	500	0	0.0%
1001-101-01-24-01201-5611 General Supplies	3,000	3,000	0	0.0%
1001-101-01-24-01201-5615 Equipment < $5K	2,000	2,000	0	0.0%
1001-101-01-24-01201-5652 Software & Licenses	3,550	3,550	0	0.0%
1001-101-01-24-02140 Psych Services	**7,000**	**7,000**	**0**	**0.0%**
1001-101-01-24-02140-5341 Nutritional Svc	7,000	7,000	0	0.0%
1001-101-01-24-02151 Speech Pathology	**221,588**	**289,659**	**68,071**	**30.7%**
1001-101-01-24-02151-5111 Teachers Salaries	162,653	221,819	59,166	36.4%
1001-101-01-24-02151-5183 Health Ins Buyout	1,000	1,000	0	0.0%
1001-101-01-24-02151-5211 Health Insurance	30,379	34,023	3,644	12.0%
1001-101-01-24-02151-5219 HRA	5,900	5,900	0	0.0%
1001-101-01-24-02151-5220 FICA	12,443	16,969	4,526	36.4%
1001-101-01-24-02151-5232 VSTRS--OPEB	3,018	3,018	0	0.0%
1001-101-01-24-02151-5261 Unemployment Comp	85	115	31	36.4%
1001-101-01-24-02151-5271 Workers Comp	2,040	2,782	742	36.4%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101-01-24-02151-5281 Dental Insurance	880	880	0	0.0%
1001-101-01-24-02151-5292 Life Insurance	225	225	0	0.0%
1001-101-01-24-02151-5296 HRA Service Fees	216	177	(39)	-18.1%
1001-101-01-24-02151-5611 General Supplies	2,500	2,500	0	0.0%
1001-101-01-24-02151-5641 Books and Periodicals	250	250	0	0.0%
1001-101-01-24-02160 OT Services	**8,790**	**8,790**	**0**	**0.0%**
1001-101-01-24-02160-5341 Nutritional Svc	8,790	8,790	0	0.0%
1001-101-01-24-02170 PT Services	**5,130**	**5,130**	**0**	**0.0%**
1001-101-01-24-02170-5341 Nutritional Svc	5,130	5,130	0	0.0%
1001-101-01-24-02490 Special Ed Admin	**70,075**	**125,288**	**55,213**	**78.8%**
1001-101-01-24-02490-5111 Teachers Salaries	46,072	94,612	48,540	105.4%
1001-101-01-24-02490-5211 Health Insurance	19,823	22,202	2,379	12.0%
1001-101-01-24-02490-5220 FICA	3,524	7,238	3,713	105.4%
1001-101-01-24-02490-5261 Unemployment Comp	24	49	25	105.3%
1001-101-01-24-02490-5271 Workers Comp	578	1,187	609	105.4%
1001-101-01-24-02490-5296 HRA Service Fees	54	0	(54)	-100.0%
1001-101-01-24-02570 Human Resources	**1,650**	**0**	**(1,650)**	**-100.0%**
1001-101-01-24-02570-5251 Tuition Reimb - EE	1,650	0	(1,650)	-100.0%
1001-101-01-24-02711 Regular Transportation	**78,750**	**82,688**	**3,938**	**5.0%**
1001-101-01-24-02711-5519 Field Trip Transportatio	78,750	82,688	3,938	5.0%
1001-101-11 MES - Grade K-4	**9,407,197**	**9,361,944**	**(45,253)**	**-0.5%**
1001-101-11-11 MES - Grade K-4 - Regular Education	**6,518,207**	**6,407,582**	**(110,625)**	**-1.7%**
1001-101-11-11-01101 Direct Instruction	**3,495,962**	**3,725,373**	**229,411**	**6.6%**
1001-101-11-11-01101-5111 Teachers Salaries	2,458,578	2,595,773	137,195	5.6%
1001-101-11-11-01101-5131 Substitutes Wages	41,900	43,681	1,781	4.3%
1001-101-11-11-01101-5133 Full Year Subs	26,537	31,051	4,514	17.0%
1001-101-11-11-01101-5183 Health Ins Buyout	6,000	5,000	(1,000)	-16.7%
1001-101-11-11-01101-5193 Extra Duties	4,851	5,066	215	4.4%
1001-101-11-11-01101-5211 Health Insurance	501,598	570,280	68,682	13.7%
1001-101-11-11-01101-5218 HSA	6,300	11,600	5,300	84.1%
1001-101-11-11-01101-5219 HRA	67,000	65,100	(1,900)	-2.8%
1001-101-11-11-01101-5220 FICA	193,688	204,681	10,993	5.7%
1001-101-11-11-01101-5232 VSTRS--OPEB	34,707	34,707	0	0.0%
1001-101-11-11-01101-5234 VMERS	1,600	1,600	0	0.0%
1001-101-11-11-01101-5261 Unemployment Comp	1,317	1,391	75	5.7%
1001-101-11-11-01101-5271 Workers Comp	31,760	33,562	1,803	5.7%
1001-101-11-11-01101-5281 Dental Insurance	13,052	12,512	(540)	-4.1%
1001-101-11-11-01101-5292 Life Insurance	2,625	2,625	0	0.0%
1001-101-11-11-01101-5296 HRA Service Fees	2,000	1,953	(47)	-2.4%
1001-101-11-11-01101-5535 Internt Subscrp-Resrch	14,600	15,400	800	5.5%
1001-101-11-11-01101-5611 General Supplies	19,600	25,000	5,400	27.6%
1001-101-11-11-01101-5612 Copier Paper	7,500	7,500	0	0.0%
1001-101-11-11-01101-5613 Supplies - Fundations	2,200	2,200	0	0.0%
1001-101-11-11-01101-5614 Supplies - Words Their W	1,300	6,640	5,340	410.8%
1001-101-11-11-01101-5616 Supplies - Fundations	20,400	20,400	0	0.0%
1001-101-11-11-01101-5641 Books and Periodicals	18,750	18,750	0	0.0%
1001-101-11-11-01101-5651 Supplies-Tech Related	18,000	8,800	(9,200)	-51.1%
1001-101-11-11-01101-5812 Dues & Fees - Staff	100	100	0	0.0%
1001-101-11-11-01103 Art	**2,500**	**2,500**	**0**	**0.0%**
1001-101-11-11-01103-5611 General Supplies	2,500	2,500	0	0.0%
1001-101-11-11-01104 PE	**3,400**	**3,400**	**0**	**0.0%**
1001-101-11-11-01104-5611 General Supplies	3,400	3,400	0	0.0%
1001-101-11-11-01105 Math	**0**	**2,000**	**2,000**	**100.0%**
1001-101-11-11-01105-5611 General Supplies	0	2,000	2,000	100.0%
1001-101-11-11-01108 Science	**0**	**7,740**	**7,740**	**100.0%**
1001-101-11-11-01108-5611 General Supplies	0	7,740	7,740	100.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101-11-11-01113 Music	**1,400**	**1,400**	**0**	**0.0%**
1001-101-11-11-01113-5431 Other Prof Services	400	400	0	0.0%
1001-101-11-11-01113-5611 General Supplies	1,000	1,000	0	0.0%
1001-101-11-11-01154 504 Plans	**2,250**	**0**	**(2,250)**	**-100.0%**
1001-101-11-11-01154-5218 HSA	2,200	0	(2,200)	-100.0%
1001-101-11-11-01154-5296 HRA Service Fees	50	0	(50)	-100.0%
1001-101-11-11-02120 Guidance	**298,257**	**325,369**	**27,113**	**9.1%**
1001-101-11-11-02120-5111 Teachers Salaries	217,676	227,371	9,695	4.5%
1001-101-11-11-02120-5211 Health Insurance	46,142	62,681	16,539	35.8%
1001-101-11-11-02120-5219 HRA	8,000	8,000	0	0.0%
1001-101-11-11-02120-5220 FICA	16,652	17,394	742	4.5%
1001-101-11-11-02120-5232 VSTRS--OPEB	3,018	3,018	0	0.0%
1001-101-11-11-02120-5261 Unemployment Comp	113	118	5	4.5%
1001-101-11-11-02120-5271 Workers Comp	2,731	2,852	122	4.5%
1001-101-11-11-02120-5281 Dental Insurance	1,320	1,320	0	0.0%
1001-101-11-11-02120-5292 Life Insurance	225	225	0	0.0%
1001-101-11-11-02120-5296 HRA Service Fees	230	240	10	4.3%
1001-101-11-11-02120-5611 General Supplies	1,700	1,700	0	0.0%
1001-101-11-11-02120-5811 Dues & Fees - Staff	450	450	0	0.0%
1001-101-11-11-02131 Health2	**113,625**	**127,794**	**14,169**	**12.5%**
1001-101-11-11-02131-5111 Teachers Salaries	77,274	88,459	11,185	14.5%
1001-101-11-11-02131-5211 Health Insurance	16,319	18,277	1,958	12.0%
1001-101-11-11-02131-5219 HRA	4,000	4,000	0	0.0%
1001-101-11-11-02131-5220 FICA	5,911	6,767	856	14.5%
1001-101-11-11-02131-5261 Unemployment Comp	40	46	6	14.5%
1001-101-11-11-02131-5271 Workers Comp	969	1,110	140	14.5%
1001-101-11-11-02131-5281 Dental Insurance	440	440	0	0.0%
1001-101-11-11-02131-5292 Life Insurance	75	75	0	0.0%
1001-101-11-11-02131-5296 HRA Service Fees	96	120	24	25.0%
1001-101-11-11-02131-5611 General Supplies	5,000	5,000	0	0.0%
1001-101-11-11-02131-5615 Equipment < $5K	3,000	3,000	0	0.0%
1001-101-11-11-02131-5641 Books and Periodicals	200	200	0	0.0%
1001-101-11-11-02131-5811 Dues & Fees - Staff	300	300	0	0.0%
1001-101-11-11-02140 Psych Services	**1,000**	**1,000**	**0**	**0.0%**
1001-101-11-11-02140-5341 Nutritional Svc	1,000	1,000	0	0.0%
1001-101-11-11-02151 Speech Pathology	**12,000**	**4,000**	**(8,000)**	**-66.7%**
1001-101-11-11-02151-5341 Nutritional Svc	12,000	4,000	(8,000)	-66.7%
1001-101-11-11-02160 OT Services	**5,860**	**5,860**	**0**	**0.0%**
1001-101-11-11-02160-5341 Nutritional Svc	5,860	5,860	0	0.0%
1001-101-11-11-02191 Support Services	**534,456**	**558,373**	**23,916**	**4.5%**
1001-101-11-11-02191-5111 Teachers Salaries	164,006	172,107	8,101	4.9%
1001-101-11-11-02191-5121 Paraeducator Wages	151,561	155,350	3,789	2.5%
1001-101-11-11-02191-5171 Tech/Prof Staff Sal	40,922	41,945	1,023	2.5%
1001-101-11-11-02191-5181 Non-Clerical Genrl Sal	39,058	40,035	976	2.5%
1001-101-11-11-02191-5183 Health Ins Buyout	9,000	9,000	0	0.0%
1001-101-11-11-02191-5211 Health Insurance	69,032	77,315	8,283	12.0%
1001-101-11-11-02191-5219 HRA	12,000	12,000	0	0.0%
1001-101-11-11-02191-5220 FICA	30,259	31,322	1,063	3.5%
1001-101-11-11-02191-5234 VMERS	11,577	11,866	289	2.5%
1001-101-11-11-02191-5261 Unemployment Comp	206	213	7	3.5%
1001-101-11-11-02191-5271 Workers Comp	4,962	5,136	174	3.5%
1001-101-11-11-02191-5281 Dental Insurance	1,384	1,384	0	0.0%
1001-101-11-11-02191-5292 Life Insurance	340	340	0	0.0%
1001-101-11-11-02191-5296 HRA Service Fees	150	360	210	140.0%
1001-101-11-11-02212 Curriculum Services	**21,530**	**22,176**	**646**	**3.0%**
1001-101-11-11-02212-5192 Stipends	20,000	20,600	600	3.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101-11-11-02212-5220 FICA	1,530	1,576	46	3.0%
1001-101-11-11-02219 Other Staff Training	**34,921**	**35,912**	**991**	**2.8%**
1001-101-11-11-02219-5192 Stipends	32,000	32,960	960	3.0%
1001-101-11-11-02219-5220 FICA	2,448	2,521	73	3.0%
1001-101-11-11-02219-5261 Unemployment Comp	17	17	0	3.0%
1001-101-11-11-02219-5271 Workers Comp	401	413	12	3.0%
1001-101-11-11-02219-5296 HRA Service Fees	55	0	(55)	-100.0%
1001-101-11-11-02220 Library/Media	**126,807**	**132,888**	**6,081**	**4.8%**
1001-101-11-11-02220-5111 Teachers Salaries	71,262	73,172	1,910	2.7%
1001-101-11-11-02220-5211 Health Insurance	27,698	27,698	0	0.0%
1001-101-11-11-02220-5218 HSA	0	4,000	4,000	100.0%
1001-101-11-11-02220-5220 FICA	5,452	5,598	146	2.7%
1001-101-11-11-02220-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-101-11-11-02220-5261 Unemployment Comp	37	38	1	2.7%
1001-101-11-11-02220-5271 Workers Comp	894	918	24	2.7%
1001-101-11-11-02220-5281 Dental Insurance	440	440	0	0.0%
1001-101-11-11-02220-5292 Life Insurance	75	75	0	0.0%
1001-101-11-11-02220-5321 Prof Educational Svc	2,000	2,000	0	0.0%
1001-101-11-11-02220-5332 Conferences	300	300	0	0.0%
1001-101-11-11-02220-5611 General Supplies	3,000	3,000	0	0.0%
1001-101-11-11-02220-5615 Equipment < $5K	1,200	1,200	0	0.0%
1001-101-11-11-02220-5641 Books and Periodicals	9,000	9,000	0	0.0%
1001-101-11-11-02220-5651 Supplies-Tech Related	2,000	2,000	0	0.0%
1001-101-11-11-02220-5652 Software & Licenses	1,640	1,640	0	0.0%
1001-101-11-11-02220-5811 Dues & Fees - Staff	300	300	0	0.0%
1001-101-11-11-02410 Office of Principal	**524,040**	**540,651**	**16,611**	**3.2%**
1001-101-11-11-02410-5141 Administrator Salaries	319,350	328,382	9,031	2.8%
1001-101-11-11-02410-5161 Clerical Salaries	68,045	69,746	1,701	2.5%
1001-101-11-11-02410-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-101-11-11-02410-5194 Overtime Wages	1,000	1,000	0	0.0%
1001-101-11-11-02410-5211 Health Insurance	49,062	54,949	5,887	12.0%
1001-101-11-11-02410-5219 HRA	8,000	4,000	(4,000)	-50.0%
1001-101-11-11-02410-5220 FICA	29,636	30,457	821	2.8%
1001-101-11-11-02410-5232 VSTRS--OPEB	1,509	0	(1,509)	-100.0%
1001-101-11-11-02410-5234 VMERS	3,402	3,487	85	2.5%
1001-101-11-11-02410-5261 Unemployment Comp	201	207	6	2.8%
1001-101-11-11-02410-5271 Workers Comp	4,859	4,994	135	2.8%
1001-101-11-11-02410-5281 Dental Insurance	1,760	1,824	64	3.6%
1001-101-11-11-02410-5292 Life Insurance	751	676	(75)	-10.0%
1001-101-11-11-02410-5294 LTD Insurance	809	809	0	0.0%
1001-101-11-11-02410-5296 HRA Service Fees	155	120	(35)	-22.6%
1001-101-11-11-02410-5321 Prof Educational Svc	2,000	2,000	0	0.0%
1001-101-11-11-02410-5442 Rentals-Equip/Vehicles	2,000	2,000	0	0.0%
1001-101-11-11-02410-5533 Postage	3,000	3,000	0	0.0%
1001-101-11-11-02410-5611 General Supplies	16,500	16,500	0	0.0%
1001-101-11-11-02410-5614 Supplies - Words Their W	0	4,500	4,500	100.0%
1001-101-11-11-02410-5615 Equipment < $5K	2,000	2,000	0	0.0%
1001-101-11-11-02410-5641 Books and Periodicals	1,000	1,000	0	0.0%
1001-101-11-11-02410-5652 Software & Licenses	2,000	2,000	0	0.0%
1001-101-11-11-02410-5811 Dues & Fees - Staff	4,000	4,000	0	0.0%
1001-101-11-11-02490 Special Ed Admin	**75,483**	**88,645**	**13,162**	**17.4%**
1001-101-11-11-02490-5171 Tech/Prof Staff Sal	75,483	78,691	3,208	4.3%
1001-101-11-11-02490-5220 FICA	0	6,020	6,020	100.0%
1001-101-11-11-02490-5234 VMERS	0	3,935	3,935	100.0%
1001-101-11-11-02570 Human Resources	**52,300**	**66,154**	**13,854**	**26.5%**
1001-101-11-11-02570-5251 Tuition Reimb - EE	52,300	33,077	(19,223)	-36.8%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101-11-11-02570-5253 Tuition Reimb Vendor	0	33,077	33,077	100.0%
1001-101-11-11-02610 Custodial Services	**459,100**	**219,300**	**(239,800)**	**-52.2%**
1001-101-11-11-02610-5411 Water & Sewer	23,000	11,500	(11,500)	-50.0%
1001-101-11-11-02610-5425 Trash & Recycling	42,500	22,500	(20,000)	-47.1%
1001-101-11-11-02610-5431 Other Prof Services	14,000	7,000	(7,000)	-50.0%
1001-101-11-11-02610-5611 General Supplies	100,000	50,000	(50,000)	-50.0%
1001-101-11-11-02610-5615 Equipment < $5K	15,000	7,500	(7,500)	-50.0%
1001-101-11-11-02610-5621 Natural Gas	85,000	36,000	(49,000)	-57.6%
1001-101-11-11-02610-5622 Electricity	160,000	75,000	(85,000)	-53.1%
1001-101-11-11-02610-5623 Propane	10,000	5,000	(5,000)	-50.0%
1001-101-11-11-02610-5626 Gasoline & Diesel	2,000	1,000	(1,000)	-50.0%
1001-101-11-11-02610-5627 Wood Chips	7,600	3,800	(3,800)	-50.0%
1001-101-11-11-02670 Safety	**10,000**	**10,000**	**0**	**0.0%**
1001-101-11-11-02670-5431 Other Prof Services	10,000	10,000	0	0.0%
1001-101-11-11-02680 Facility Maintenance	**392,000**	**200,000**	**(192,000)**	**-49.0%**
1001-101-11-11-02680-5341 Nutritional Svc	60,000	40,000	(20,000)	-33.3%
1001-101-11-11-02680-5431 Other Prof Services	265,000	125,000	(140,000)	-52.8%
1001-101-11-11-02680-5442 Rentals-Equip/Vehicles	3,500	1,750	(1,750)	-50.0%
1001-101-11-11-02680-5534 Telephone	6,000	2,500	(3,500)	-58.3%
1001-101-11-11-02680-5611 General Supplies	40,000	22,000	(18,000)	-45.0%
1001-101-11-11-02680-5615 Equipment < $5K	17,500	8,750	(8,750)	-50.0%
1001-101-11-11-02711 Regular Transportation	**346,245**	**321,940**	**(24,305)**	**-7.0%**
1001-101-11-11-02711-5519 Field Trip Transportatio	346,245	321,940	(24,305)	-7.0%
1001-101-11-11-02715 Field Trip Transportation	**2,000**	**2,000**	**0**	**0.0%**
1001-101-11-11-02715-5519 Field Trip Transportatio	2,000	2,000	0	0.0%
1001-101-11-11-02790 Transportation Coord	**3,071**	**3,107**	**36**	**1.2%**
1001-101-11-11-02790-5182 Summer Pay/Wages	2,611	2,726	116	4.4%
1001-101-11-11-02790-5220 FICA	200	209	9	4.4%
1001-101-11-11-02790-5234 VMERS	131	136	6	4.4%
1001-101-11-11-02790-5261 Unemployment Comp	1	1	0	4.2%
1001-101-11-11-02790-5271 Workers Comp	33	34	1	4.4%
1001-101-11-11-02790-5296 HRA Service Fees	96	0	(96)	-100.0%
1001-101-11-21 MES - Grade K-4 - K-12 Spec Ed Eligible for Reimbursement	**2,888,990**	**2,954,362**	**65,371**	**2.3%**
1001-101-11-21-01201 Special Ed	**2,193,377**	**2,206,243**	**12,867**	**0.6%**
1001-101-11-21-01201-5111 Teachers Salaries	697,450	744,687	47,237	6.8%
1001-101-11-21-01201-5121 Paraeducator Wages	521,138	534,167	13,028	2.5%
1001-101-11-21-01201-5182 Summer Pay/Wages	31,329	32,717	1,388	4.4%
1001-101-11-21-01201-5183 Health Ins Buyout	16,500	16,500	0	0.0%
1001-101-11-21-01201-5211 Health Insurance	214,936	266,913	51,977	24.2%
1001-101-11-21-01201-5218 HSA	4,300	9,700	5,400	125.6%
1001-101-11-21-01201-5219 HRA	25,600	25,600	0	0.0%
1001-101-11-21-01201-5220 FICA	93,296	100,335	7,039	7.5%
1001-101-11-21-01201-5232 VSTRS--OPEB	9,054	9,054	0	0.0%
1001-101-11-21-01201-5234 VMERS	26,057	26,708	651	2.5%
1001-101-11-21-01201-5261 Unemployment Comp	650	682	32	4.9%
1001-101-11-21-01201-5271 Workers Comp	15,679	16,452	773	4.9%
1001-101-11-21-01201-5281 Dental Insurance	9,368	9,432	64	0.7%
1001-101-11-21-01201-5292 Life Insurance	1,175	1,175	0	0.0%
1001-101-11-21-01201-5296 HRA Service Fees	1,000	768	(232)	-23.2%
1001-101-11-21-01201-5341 Nutritional Svc	4,650	4,650	0	0.0%
1001-101-11-21-01201-5562 Act 166 Provider Subsidy	97,423	305,805	208,382	213.9%
1001-101-11-21-01201-5592 Inclusion Services	420,772	97,898	(322,874)	-76.7%
1001-101-11-21-01201-5611 General Supplies	3,000	3,000	0	0.0%
1001-101-11-21-02120 Guidance	**109,376**	**115,000**	**5,624**	**5.1%**
1001-101-11-21-02120-5592 Inclusion Services	109,376	115,000	5,624	5.1%
1001-101-11-21-02140 Psych Services	**104,413**	**67,932**	**(36,481)**	**-34.9%**

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-101-11-21-02140-5171 Tech/Prof Staff Sal	72,288	37,680	(34,608)	-47.9%
1001-101-11-21-02140-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-101-11-21-02140-5219 HRA	1,900	1,900	0	0.0%
1001-101-11-21-02140-5220 FICA	5,530	2,883	(2,648)	-47.9%
1001-101-11-21-02140-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-101-11-21-02140-5261 Unemployment Comp	38	20	(18)	-47.9%
1001-101-11-21-02140-5271 Workers Comp	907	473	(434)	-47.9%
1001-101-11-21-02140-5281 Dental Insurance	440	440	0	0.0%
1001-101-11-21-02140-5292 Life Insurance	75	75	0	0.0%
1001-101-11-21-02140-5296 HRA Service Fees	96	57	(39)	-40.6%
1001-101-11-21-02140-5341 Nutritional Svc	10,000	10,000	0	0.0%
1001-101-11-21-02140-5611 General Supplies	1,075	1,075	0	0.0%
1001-101-11-21-02151 Speech Pathology	**312,947**	**342,986**	**30,039**	**9.6%**
1001-101-11-21-02151-5111 Teachers Salaries	234,527	258,726	24,199	10.3%
1001-101-11-21-02151-5183 Health Ins Buyout	1,000	1,000	0	0.0%
1001-101-11-21-02151-5211 Health Insurance	30,844	34,544	3,700	12.0%
1001-101-11-21-02151-5219 HRA	9,900	9,900	0	0.0%
1001-101-11-21-02151-5220 FICA	17,941	19,793	1,851	10.3%
1001-101-11-21-02151-5232 VSTRS--OPEB	6,036	6,036	0	0.0%
1001-101-11-21-02151-5261 Unemployment Comp	122	135	13	10.3%
1001-101-11-21-02151-5271 Workers Comp	2,942	3,245	304	10.3%
1001-101-11-21-02151-5281 Dental Insurance	1,760	1,760	0	0.0%
1001-101-11-21-02151-5292 Life Insurance	225	225	0	0.0%
1001-101-11-21-02151-5296 HRA Service Fees	324	297	(27)	-8.3%
1001-101-11-21-02151-5341 Nutritional Svc	4,000	4,000	0	0.0%
1001-101-11-21-02151-5581 Mileage & Travel	100	100	0	0.0%
1001-101-11-21-02151-5611 General Supplies	3,225	3,225	0	0.0%
1001-101-11-21-02160 OT Services	**31,952**	**31,952**	**0**	**0.0%**
1001-101-11-21-02160-5341 Nutritional Svc	30,952	30,952	0	0.0%
1001-101-11-21-02160-5611 General Supplies	1,000	1,000	0	0.0%
1001-101-11-21-02170 PT Services	**30,780**	**30,780**	**0**	**0.0%**
1001-101-11-21-02170-5341 Nutritional Svc	30,780	30,780	0	0.0%
1001-101-11-21-02180 Visual Services	**28,500**	**28,500**	**0**	**0.0%**
1001-101-11-21-02180-5341 Nutritional Svc	28,500	28,500	0	0.0%
1001-101-11-21-02191 Support Services	**57,747**	**59,500**	**1,754**	**3.0%**
1001-101-11-21-02191-5121 Paraeducator Wages	37,879	38,826	947	2.5%
1001-101-11-21-02191-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-101-11-21-02191-5219 HRA	1,900	1,900	0	0.0%
1001-101-11-21-02191-5220 FICA	2,898	2,970	72	2.5%
1001-101-11-21-02191-5234 VMERS	1,894	1,941	47	2.5%
1001-101-11-21-02191-5261 Unemployment Comp	20	20	0	2.5%
1001-101-11-21-02191-5271 Workers Comp	475	487	12	2.5%
1001-101-11-21-02191-5281 Dental Insurance	440	440	0	0.0%
1001-101-11-21-02191-5292 Life Insurance	38	38	0	0.0%
1001-101-11-21-02191-5296 HRA Service Fees	648	57	(591)	-91.2%
1001-101-11-21-02191-5812 Dues & Fees - Staff	1,000	1,000	0	0.0%
1001-101-11-21-02570 Human Resources	**7,000**	**0**	**(7,000)**	**-100.0%**
1001-101-11-21-02570-5253 Tuition Reimb Vendor	7,000	0	(7,000)	-100.0%
1001-101-11-21-02711 Regular Transportation	**12,870**	**71,469**	**58,599**	**455.3%**
1001-101-11-21-02711-5512 Trans Svc-Indep. Schl	12,870	12,870	0	0.0%
1001-101-11-21-02711-5518 Mtn Transit - HTS Busses	0	58,599	58,599	100.0%
1001-101-11-21-02790 Transportation Coord	**30**	**0**	**(30)**	**-100.0%**
1001-101-11-21-02790-5296 HRA Service Fees	30	0	(30)	-100.0%
1001-102 MMS - General Fund	**7,582,886**	**8,685,912**	**1,103,026**	**14.5%**
1001-102-19 MMS - NEED LEVEL DESCRIPTION	**7,582,886**	**8,685,912**	**1,103,026**	**14.5%**
1001-102-19-11 MMS - NEED LEVEL DESCRIPTION - Regular Education	**5,268,059**	**5,984,338**	**716,279**	**13.6%**

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-11-01101 Direct Instruction	**3,164,790**	**3,385,921**	**221,131**	**7.0%**
1001-102-19-11-01101-5111 Teachers Salaries	2,262,339	2,421,956	159,617	7.1%
1001-102-19-11-01101-5131 Substitutes Wages	20,950	21,840	890	4.3%
1001-102-19-11-01101-5133 Full Year Subs	30,198	31,296	1,098	3.6%
1001-102-19-11-01101-5183 Health Ins Buyout	5,000	5,000	0	0.0%
1001-102-19-11-01101-5193 Extra Duties	1,940	2,026	86	4.4%
1001-102-19-11-01101-5211 Health Insurance	474,466	518,622	44,156	9.3%
1001-102-19-11-01101-5218 HSA	4,200	1,900	(2,300)	-54.8%
1001-102-19-11-01101-5219 HRA	82,250	80,350	(1,900)	-2.3%
1001-102-19-11-01101-5220 FICA	177,130	189,500	12,369	7.0%
1001-102-19-11-01101-5232 VSTRS--OPEB	35,462	40,597	5,135	14.5%
1001-102-19-11-01101-5234 VMERS	0	1,565	1,565	100.0%
1001-102-19-11-01101-5261 Unemployment Comp	1,204	1,288	84	7.0%
1001-102-19-11-01101-5271 Workers Comp	28,741	31,073	2,332	8.1%
1001-102-19-11-01101-5281 Dental Insurance	11,734	12,008	274	2.3%
1001-102-19-11-01101-5292 Life Insurance	2,476	2,401	(75)	-3.0%
1001-102-19-11-01101-5296 HRA Service Fees	2,200	0	(2,200)	-100.0%
1001-102-19-11-01101-5321 Prof Educational Svc	1,500	1,500	0	0.0%
1001-102-19-11-01101-5611 General Supplies	18,000	18,000	0	0.0%
1001-102-19-11-01101-5612 Copier Paper	5,000	5,000	0	0.0%
1001-102-19-11-01103 Art	**8,104**	**13,370**	**5,266**	**65.0%**
1001-102-19-11-01103-5611 General Supplies	6,000	7,600	1,600	26.7%
1001-102-19-11-01103-5615 Equipment < $5K	2,014	5,680	3,666	182.0%
1001-102-19-11-01103-5811 Dues & Fees - Staff	90	90	0	0.0%
1001-102-19-11-01104 PE	**3,642**	**4,685**	**1,043**	**28.7%**
1001-102-19-11-01104-5611 General Supplies	800	800	0	0.0%
1001-102-19-11-01104-5615 Equipment < $5K	2,842	3,885	1,043	36.7%
1001-102-19-11-01105 Math	**18,249**	**19,631**	**1,382**	**7.6%**
1001-102-19-11-01105-5611 General Supplies	9,389	9,389	0	0.0%
1001-102-19-11-01105-5652 Software & Licenses	7,960	8,358	398	5.0%
1001-102-19-11-01105-5812 Dues & Fees - Staff	900	1,884	984	109.3%
1001-102-19-11-01106 STEAM	**11,750**	**77,857**	**66,107**	**562.6%**
1001-102-19-11-01106-5111 Teachers Salaries	0	60,825	60,825	100.0%
1001-102-19-11-01106-5220 FICA	0	4,653	4,653	100.0%
1001-102-19-11-01106-5232 VSTRS--OPEB	0	1,509	1,509	100.0%
1001-102-19-11-01106-5261 Unemployment Comp	0	32	32	100.0%
1001-102-19-11-01106-5271 Workers Comp	0	763	763	100.0%
1001-102-19-11-01106-5292 Life Insurance	0	75	75	100.0%
1001-102-19-11-01106-5611 General Supplies	4,800	4,000	(800)	-16.7%
1001-102-19-11-01106-5615 Equipment < $5K	6,950	6,000	(950)	-13.7%
1001-102-19-11-01107 Health	**2,915**	**2,580**	**(335)**	**-11.5%**
1001-102-19-11-01107-5615 Equipment < $5K	2,200	2,330	130	5.9%
1001-102-19-11-01107-5641 Books and Periodicals	0	250	250	100.0%
1001-102-19-11-01107-5812 Dues & Fees - Staff	715	0	(715)	-100.0%
1001-102-19-11-01108 Science	**21,525**	**26,925**	**5,400**	**25.1%**
1001-102-19-11-01108-5611 General Supplies	5,000	5,000	0	0.0%
1001-102-19-11-01108-5615 Equipment < $5K	16,000	16,000	0	0.0%
1001-102-19-11-01108-5651 Supplies-Tech Related	0	5,400	5,400	100.0%
1001-102-19-11-01108-5812 Dues & Fees - Staff	525	525	0	0.0%
1001-102-19-11-01110 Social Studies	**6,602**	**18,050**	**11,448**	**173.4%**
1001-102-19-11-01110-5611 General Supplies	4,569	4,600	31	0.7%
1001-102-19-11-01110-5641 Books and Periodicals	0	6,300	6,300	100.0%
1001-102-19-11-01110-5651 Supplies-Tech Related	1,033	6,125	5,092	492.9%
1001-102-19-11-01110-5812 Dues & Fees - Staff	1,000	1,025	25	2.5%
1001-102-19-11-01111 Language Arts	**18,570**	**15,763**	**(2,807)**	**-15.1%**
1001-102-19-11-01111-5611 General Supplies	7,500	11,833	4,333	57.8%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-11-01111-5641 Books and Periodicals	10,140	3,000	(7,140)	-70.4%
1001-102-19-11-01111-5651 Supplies-Tech Related	930	930	0	0.0%
1001-102-19-11-01112 Drama	**2,500**	**3,000**	**500**	**20.0%**
1001-102-19-11-01112-5611 General Supplies	2,500	1,000	(1,500)	-60.0%
1001-102-19-11-01112-5641 Books and Periodicals	0	2,000	2,000	100.0%
1001-102-19-11-01113 Music	**2,096**	**865**	**(1,231)**	**-58.7%**
1001-102-19-11-01113-5611 General Supplies	400	125	(275)	-68.8%
1001-102-19-11-01113-5615 Equipment < $5K	1,696	740	(956)	-56.4%
1001-102-19-11-01114 Band	**3,120**	**4,240**	**1,120**	**35.9%**
1001-102-19-11-01114-5431 Other Prof Services	0	1,500	1,500	100.0%
1001-102-19-11-01114-5611 General Supplies	400	770	370	92.5%
1001-102-19-11-01114-5615 Equipment < $5K	1,000	1,500	500	50.0%
1001-102-19-11-01114-5641 Books and Periodicals	1,720	0	(1,720)	-100.0%
1001-102-19-11-01114-5812 Dues & Fees - Staff	0	470	470	100.0%
1001-102-19-11-01115 World Language	**2,950**	**4,160**	**1,210**	**41.0%**
1001-102-19-11-01115-5611 General Supplies	1,200	880	(320)	-26.7%
1001-102-19-11-01115-5641 Books and Periodicals	1,750	0	(1,750)	-100.0%
1001-102-19-11-01115-5812 Dues & Fees - Staff	0	3,280	3,280	100.0%
1001-102-19-11-01117 5th Grade	**0**	**0**	**0**	**0.0%**
1001-102-19-11-01117-5611 General Supplies	0	0	0	0.0%
1001-102-19-11-01118 Work-Based	**14,300**	**14,300**	**0**	**0.0%**
1001-102-19-11-01118-5519 Field Trip Transportatio	1,000	1,000	0	0.0%
1001-102-19-11-01118-5611 General Supplies	13,300	13,300	0	0.0%
1001-102-19-11-01154 504 Plans	**197,773**	**100,350**	**(97,423)**	**-49.3%**
1001-102-19-11-01154-5341 Nutritional Svc	94,350	94,350	0	0.0%
1001-102-19-11-01154-5562 Act 166 Provider Subsidy	97,423	0	(97,423)	-100.0%
1001-102-19-11-01154-5615 Equipment < $5K	6,000	6,000	0	0.0%
1001-102-19-11-02120 Guidance	**250,218**	**267,485**	**17,267**	**6.9%**
1001-102-19-11-02120-5111 Teachers Salaries	203,628	219,661	16,033	7.9%
1001-102-19-11-02120-5183 Health Ins Buyout	2,000	2,000	0	0.0%
1001-102-19-11-02120-5211 Health Insurance	16,319	18,277	1,958	12.0%
1001-102-19-11-02120-5220 FICA	15,578	16,804	1,227	7.9%
1001-102-19-11-02120-5232 VSTRS--OPEB	4,527	4,527	0	0.0%
1001-102-19-11-02120-5261 Unemployment Comp	106	114	8	7.9%
1001-102-19-11-02120-5271 Workers Comp	2,554	2,755	201	7.9%
1001-102-19-11-02120-5281 Dental Insurance	944	944	0	0.0%
1001-102-19-11-02120-5292 Life Insurance	225	225	0	0.0%
1001-102-19-11-02120-5296 HRA Service Fees	55	0	(55)	-100.0%
1001-102-19-11-02120-5611 General Supplies	2,850	950	(1,900)	-66.7%
1001-102-19-11-02120-5615 Equipment < $5K	660	130	(530)	-80.3%
1001-102-19-11-02120-5641 Books and Periodicals	250	575	325	130.0%
1001-102-19-11-02120-5811 Dues & Fees - Staff	522	522	0	0.0%
1001-102-19-11-02131 Health2	**205,131**	**218,950**	**13,819**	**6.7%**
1001-102-19-11-02131-5111 Teachers Salaries	129,958	139,554	9,596	7.4%
1001-102-19-11-02131-5211 Health Insurance	49,062	54,949	5,887	12.0%
1001-102-19-11-02131-5219 HRA	4,000	4,000	0	0.0%
1001-102-19-11-02131-5220 FICA	9,942	10,676	734	7.4%
1001-102-19-11-02131-5232 VSTRS--OPEB	3,018	3,018	0	0.0%
1001-102-19-11-02131-5261 Unemployment Comp	56	73	17	29.6%
1001-102-19-11-02131-5271 Workers Comp	1,630	1,751	120	7.4%
1001-102-19-11-02131-5281 Dental Insurance	944	944	0	0.0%
1001-102-19-11-02131-5292 Life Insurance	75	75	0	0.0%
1001-102-19-11-02131-5296 HRA Service Fees	0	120	120	100.0%
1001-102-19-11-02131-5611 General Supplies	2,400	2,400	0	0.0%
1001-102-19-11-02131-5615 Equipment < $5K	155	500	345	222.6%
1001-102-19-11-02131-5651 Supplies-Tech Related	3,000	0	(3,000)	-100.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-11-02131-5652 Software & Licenses	750	750	0	0.0%
1001-102-19-11-02131-5811 Dues & Fees - Staff	141	141	0	0.0%
1001-102-19-11-02160 OT Services	**5,860**	**5,860**	**0**	**0.0%**
1001-102-19-11-02160-5341 Nutritional Svc	5,860	5,860	0	0.0%
1001-102-19-11-02191 Support Services	**228,723**	**242,720**	**13,998**	**6.1%**
1001-102-19-11-02191-5111 Teachers Salaries	86,150	94,612	8,462	9.8%
1001-102-19-11-02191-5121 Paraeducator Wages	72,728	74,546	1,818	2.5%
1001-102-19-11-02191-5181 Non-Clerical Genrl Sal	25,391	26,026	635	2.5%
1001-102-19-11-02191-5183 Health Ins Buyout	2,000	2,000	0	0.0%
1001-102-19-11-02191-5211 Health Insurance	16,319	18,277	1,958	12.0%
1001-102-19-11-02191-5219 HRA	4,000	4,000	0	0.0%
1001-102-19-11-02191-5220 FICA	14,097	14,932	835	5.9%
1001-102-19-11-02191-5234 VMERS	4,906	5,029	123	2.5%
1001-102-19-11-02191-5261 Unemployment Comp	96	101	6	5.9%
1001-102-19-11-02191-5271 Workers Comp	2,311	2,448	137	5.9%
1001-102-19-11-02191-5281 Dental Insurance	440	440	0	0.0%
1001-102-19-11-02191-5292 Life Insurance	189	189	0	0.0%
1001-102-19-11-02191-5296 HRA Service Fees	96	120	24	25.0%
1001-102-19-11-02212 Curriculum Services	**21,530**	**22,176**	**646**	**3.0%**
1001-102-19-11-02212-5192 Stipends	20,000	20,600	600	3.0%
1001-102-19-11-02212-5220 FICA	1,530	1,576	46	3.0%
1001-102-19-11-02219 Other Staff Training	**34,066**	**35,286**	**1,221**	**3.6%**
1001-102-19-11-02219-5192 Stipends	27,000	27,810	810	3.0%
1001-102-19-11-02219-5220 FICA	2,066	2,127	62	3.0%
1001-102-19-11-02219-5271 Workers Comp	0	349	349	100.0%
1001-102-19-11-02219-5331 EE Training - CPR	5,000	5,000	0	0.0%
1001-102-19-11-02220 Library/Media	**148,870**	**154,532**	**5,662**	**3.8%**
1001-102-19-11-02220-5111 Teachers Salaries	71,243	77,495	6,252	8.8%
1001-102-19-11-02220-5161 Clerical Salaries	28,791	29,510	720	2.5%
1001-102-19-11-02220-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-102-19-11-02220-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-102-19-11-02220-5219 HRA	4,000	4,000	0	0.0%
1001-102-19-11-02220-5220 FICA	7,653	8,186	533	7.0%
1001-102-19-11-02220-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-102-19-11-02220-5234 VMERS	1,440	1,476	36	2.5%
1001-102-19-11-02220-5261 Unemployment Comp	52	56	4	7.0%
1001-102-19-11-02220-5271 Workers Comp	1,255	1,342	87	7.0%
1001-102-19-11-02220-5281 Dental Insurance	504	504	0	0.0%
1001-102-19-11-02220-5292 Life Insurance	113	113	0	0.0%
1001-102-19-11-02220-5296 HRA Service Fees	0	120	120	100.0%
1001-102-19-11-02220-5332 Conferences	500	0	(500)	-100.0%
1001-102-19-11-02220-5535 Internt Subscrp-Resrch	1,395	0	(1,395)	-100.0%
1001-102-19-11-02220-5611 General Supplies	2,497	2,400	(97)	-3.9%
1001-102-19-11-02220-5615 Equipment < $5K	4,120	1,500	(2,620)	-63.6%
1001-102-19-11-02220-5641 Books and Periodicals	10,000	10,000	0	0.0%
1001-102-19-11-02220-5651 Supplies-Tech Related	130	0	(130)	-100.0%
1001-102-19-11-02220-5811 Dues & Fees - Staff	114	1,500	1,386	1215.8%
1001-102-19-11-02230 Technology Instruct	**1,000**	**2,000**	**1,000**	**100.0%**
1001-102-19-11-02230-5652 Software & Licenses	1,000	2,000	1,000	100.0%
1001-102-19-11-02410 Office of Principal	**417,263**	**439,764**	**22,501**	**5.4%**
1001-102-19-11-02410-5141 Administrator Salaries	238,502	249,831	11,329	4.8%
1001-102-19-11-02410-5161 Clerical Salaries	35,166	36,045	879	2.5%
1001-102-19-11-02410-5211 Health Insurance	74,795	83,771	8,976	12.0%
1001-102-19-11-02410-5219 HRA	12,000	12,000	0	0.0%
1001-102-19-11-02410-5220 FICA	20,936	21,869	934	4.5%
1001-102-19-11-02410-5234 VMERS	1,758	1,802	44	2.5%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-11-02410-5261 Unemployment Comp	142	149	6	4.5%
1001-102-19-11-02410-5271 Workers Comp	3,433	3,586	153	4.5%
1001-102-19-11-02410-5281 Dental Insurance	1,384	1,384	0	0.0%
1001-102-19-11-02410-5292 Life Insurance	638	638	0	0.0%
1001-102-19-11-02410-5294 LTD Insurance	809	809	0	0.0%
1001-102-19-11-02410-5296 HRA Service Fees	180	360	180	100.0%
1001-102-19-11-02410-5321 Prof Educational Svc	1,500	1,500	0	0.0%
1001-102-19-11-02410-5331 EE Training - CPR	1,200	1,200	0	0.0%
1001-102-19-11-02410-5533 Postage	3,000	3,000	0	0.0%
1001-102-19-11-02410-5581 Mileage & Travel	500	500	0	0.0%
1001-102-19-11-02410-5611 General Supplies	3,000	3,000	0	0.0%
1001-102-19-11-02410-5614 Supplies - Words Their W	4,000	4,000	0	0.0%
1001-102-19-11-02410-5615 Equipment < $5K	800	800	0	0.0%
1001-102-19-11-02410-5641 Books and Periodicals	1,520	1,520	0	0.0%
1001-102-19-11-02410-5652 Software & Licenses	7,500	7,500	0	0.0%
1001-102-19-11-02410-5811 Dues & Fees - Staff	4,500	4,500	0	0.0%
1001-102-19-11-02490 Special Ed Admin	**93,413**	**106,474**	**13,061**	**14.0%**
1001-102-19-11-02490-5111 Teachers Salaries	89,113	94,612	5,499	6.2%
1001-102-19-11-02490-5220 FICA	0	7,238	7,238	100.0%
1001-102-19-11-02490-5281 Dental Insurance	0	504	504	100.0%
1001-102-19-11-02490-5292 Life Insurance	0	75	75	100.0%
1001-102-19-11-02490-5296 HRA Service Fees	0	45	45	100.0%
1001-102-19-11-02490-5442 Rentals-Equip/Vehicles	0	2,500	2,500	100.0%
1001-102-19-11-02490-5611 General Supplies	4,300	1,500	(2,800)	-65.1%
1001-102-19-11-02570 Human Resources	**48,100**	**66,154**	**18,054**	**37.5%**
1001-102-19-11-02570-5251 Tuition Reimb - EE	48,100	33,077	(15,023)	-31.2%
1001-102-19-11-02570-5253 Tuition Reimb Vendor	0	33,077	33,077	100.0%
1001-102-19-11-02610 Custodial Services	**0**	**219,300**	**219,300**	**100.0%**
1001-102-19-11-02610-5411 Water & Sewer	0	11,500	11,500	100.0%
1001-102-19-11-02610-5425 Trash & Recycling	0	22,500	22,500	100.0%
1001-102-19-11-02610-5431 Other Prof Services	0	7,000	7,000	100.0%
1001-102-19-11-02610-5611 General Supplies	0	50,000	50,000	100.0%
1001-102-19-11-02610-5615 Equipment < $5K	0	7,500	7,500	100.0%
1001-102-19-11-02610-5621 Natural Gas	0	36,000	36,000	100.0%
1001-102-19-11-02610-5622 Electricity	0	75,000	75,000	100.0%
1001-102-19-11-02610-5623 Propane	0	5,000	5,000	100.0%
1001-102-19-11-02610-5626 Gasoline & Diesel	0	1,000	1,000	100.0%
1001-102-19-11-02610-5627 Wood Chips	0	3,800	3,800	100.0%
1001-102-19-11-02680 Facility Maintenance	**0**	**190,000**	**190,000**	**100.0%**
1001-102-19-11-02680-5341 Nutritional Svc	0	30,000	30,000	100.0%
1001-102-19-11-02680-5431 Other Prof Services	0	125,000	125,000	100.0%
1001-102-19-11-02680-5442 Rentals-Equip/Vehicles	0	1,750	1,750	100.0%
1001-102-19-11-02680-5534 Telephone	0	2,500	2,500	100.0%
1001-102-19-11-02680-5611 General Supplies	0	22,000	22,000	100.0%
1001-102-19-11-02680-5615 Equipment < $5K	0	8,750	8,750	100.0%
1001-102-19-11-02711 Regular Transportation	**335,000**	**321,940**	**(13,060)**	**-3.9%**
1001-102-19-11-02711-5519 Field Trip Transportatio	335,000	321,940	(13,060)	-3.9%
1001-102-19-21 MMS - NEED LEVEL DESCRIPTION - K-12 Spec Ed Eligible for Reimbursement	**2,314,827**	**2,561,609**	**246,782**	**10.7%**
1001-102-19-21-01201 Special Ed	**1,704,715**	**1,889,861**	**185,146**	**10.9%**
1001-102-19-21-01201-5111 Teachers Salaries	645,218	692,485	47,267	7.3%
1001-102-19-21-01201-5121 Paraeducator Wages	391,182	434,611	43,429	11.1%
1001-102-19-21-01201-5182 Summer Pay/Wages	10,443	10,906	463	4.4%
1001-102-19-21-01201-5183 Health Ins Buyout	13,000	14,500	1,500	11.5%
1001-102-19-21-01201-5211 Health Insurance	183,349	226,270	42,921	23.4%
1001-102-19-21-01201-5218 HSA	4,200	1,900	(2,300)	-54.8%
1001-102-19-21-01201-5219 HRA	29,300	29,300	0	0.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-21-01201-5220 FICA	80,084	87,057	6,974	8.7%
1001-102-19-21-01201-5232 VSTRS--OPEB	10,563	10,563	0	0.0%
1001-102-19-21-01201-5234 VMERS	19,559	21,731	2,171	11.1%
1001-102-19-21-01201-5261 Unemployment Comp	544	592	47	8.7%
1001-102-19-21-01201-5271 Workers Comp	13,132	14,275	1,143	8.7%
1001-102-19-21-01201-5281 Dental Insurance	7,168	6,728	(440)	-6.1%
1001-102-19-21-01201-5292 Life Insurance	1,074	1,112	38	3.5%
1001-102-19-21-01201-5296 HRA Service Fees	1,000	879	(121)	-12.1%
1001-102-19-21-01201-5562 Act 166 Provider Subsidy	248,992	281,953	32,961	13.2%
1001-102-19-21-01201-5592 Inclusion Services	45,907	55,000	9,093	19.8%
1001-102-19-21-02120 Guidance	**54,688**	**65,000**	**10,312**	**18.9%**
1001-102-19-21-02120-5592 Inclusion Services	54,688	65,000	10,312	18.9%
1001-102-19-21-02140 Psych Services	**8,179**	**11,061**	**2,883**	**35.2%**
1001-102-19-21-02140-5220 FICA	0	2,883	2,883	100.0%
1001-102-19-21-02140-5341 Nutritional Svc	7,000	7,000	0	0.0%
1001-102-19-21-02140-5611 General Supplies	1,179	1,179	0	0.0%
1001-102-19-21-02151 Speech Pathology	**238,318**	**248,893**	**10,575**	**4.4%**
1001-102-19-21-02151-5111 Teachers Salaries	167,014	171,729	4,715	2.8%
1001-102-19-21-02151-5211 Health Insurance	45,557	51,024	5,467	12.0%
1001-102-19-21-02151-5219 HRA	4,000	4,000	0	0.0%
1001-102-19-21-02151-5220 FICA	12,777	13,137	361	2.8%
1001-102-19-21-02151-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-102-19-21-02151-5261 Unemployment Comp	87	89	2	2.8%
1001-102-19-21-02151-5271 Workers Comp	2,095	2,154	59	2.8%
1001-102-19-21-02151-5281 Dental Insurance	880	880	0	0.0%
1001-102-19-21-02151-5292 Life Insurance	150	150	0	0.0%
1001-102-19-21-02151-5296 HRA Service Fees	150	120	(30)	-20.0%
1001-102-19-21-02151-5341 Nutritional Svc	3,000	3,000	0	0.0%
1001-102-19-21-02151-5581 Mileage & Travel	100	100	0	0.0%
1001-102-19-21-02151-5611 General Supplies	1,000	1,000	0	0.0%
1001-102-19-21-02160 OT Services	**32,557**	**32,557**	**0**	**0.0%**
1001-102-19-21-02160-5341 Nutritional Svc	32,557	32,557	0	0.0%
1001-102-19-21-02170 PT Services	**14,051**	**14,051**	**0**	**0.0%**
1001-102-19-21-02170-5341 Nutritional Svc	12,825	12,825	0	0.0%
1001-102-19-21-02170-5611 General Supplies	1,226	1,226	0	0.0%
1001-102-19-21-02191 Support Services	**123,699**	**126,548**	**2,849**	**2.3%**
1001-102-19-21-02191-5121 Paraeducator Wages	102,795	105,365	2,570	2.5%
1001-102-19-21-02191-5183 Health Ins Buyout	6,000	6,000	0	0.0%
1001-102-19-21-02191-5220 FICA	7,864	8,060	197	2.5%
1001-102-19-21-02191-5234 VMERS	5,140	5,268	128	2.5%
1001-102-19-21-02191-5261 Unemployment Comp	53	55	1	2.5%
1001-102-19-21-02191-5271 Workers Comp	1,289	1,322	32	2.5%
1001-102-19-21-02191-5281 Dental Insurance	440	440	0	0.0%
1001-102-19-21-02191-5292 Life Insurance	38	38	0	0.0%
1001-102-19-21-02191-5296 HRA Service Fees	80	0	(80)	-100.0%
1001-102-19-21-02711 Regular Transportation	**138,620**	**173,639**	**35,019**	**25.3%**
1001-102-19-21-02711-5512 Trans Svc-Indep. Schl	40,040	40,040	0	0.0%
1001-102-19-21-02711-5518 Mtn Transit - HTS Busses	30,000	58,599	28,599	95.3%
1001-102-19-21-02711-5519 Field Trip Transportatio	68,580	75,000	6,420	9.4%
1001-102-19-41-01101 Direct Instruction	**0**	**85,153**	**85,153**	**100.0%**
1001-102-19-41-01101-5111 Teachers Salaries	0	63,293	63,293	100.0%
1001-102-19-41-01101-5211 Health Insurance	0	11,821	11,821	100.0%
1001-102-19-41-01101-5219 HRA	0	1,900	1,900	100.0%
1001-102-19-41-01101-5220 FICA	0	4,842	4,842	100.0%
1001-102-19-41-01101-5232 VSTRS--OPEB	0	755	755	100.0%
1001-102-19-41-01101-5261 Unemployment Comp	0	33	33	100.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-102-19-41-01101-5271 Workers Comp	0	794	794	100.0%
1001-102-19-41-01101-5281 Dental Insurance	0	440	440	100.0%
1001-102-19-41-01101-5292 Life Insurance	0	75	75	100.0%
1001-102-19-41-01101-5296 HRA Service Fees	0	1,201	1,201	100.0%
1001-102-19-91 MMS - NEED LEVEL DESCRIPTION - Athletic Activities	**0**	**54,811**	**54,811**	**100.0%**
1001-102-19-91-01401 Athletics	**0**	**54,811**	**54,811**	**100.0%**
1001-102-19-91-01401-5192 Stipends	0	54,811	54,811	100.0%
1001-103 MHS - General Fund	**11,935,438**	**12,904,908**	**969,470**	**8.1%**
1001-103-31 MHS - Grades 9-12	**11,935,438**	**12,904,908**	**969,470**	**8.1%**
1001-103-31-11 MHS - Grades 9-12 - Regular Education	**7,800,359**	**8,323,825**	**523,466**	**6.7%**
1001-103-31-11-01101 Direct Instruction	**3,788,802**	**4,127,408**	**338,605**	**8.9%**
1001-103-31-11-01101-5111 Teachers Salaries	2,627,189	2,827,662	200,473	7.6%
1001-103-31-11-01101-5131 Substitutes Wages	20,950	21,840	890	4.3%
1001-103-31-11-01101-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-103-31-11-01101-5192 Stipends	38,627	41,919	3,292	8.5%
1001-103-31-11-01101-5193 Extra Duties	1,940	2,026	86	4.4%
1001-103-31-11-01101-5211 Health Insurance	672,065	785,459	113,394	16.9%
1001-103-31-11-01101-5218 HSA	4,200	5,700	1,500	35.7%
1001-103-31-11-01101-5219 HRA	94,050	94,050	0	0.0%
1001-103-31-11-01101-5220 FICA	208,490	224,222	15,733	7.5%
1001-103-31-11-01101-5232 VSTRS--OPEB	21,881	21,881	0	0.0%
1001-103-31-11-01101-5234 VMERS	1,832	1,878	46	2.5%
1001-103-31-11-01101-5261 Unemployment Comp	1,409	1,524	115	8.2%
1001-103-31-11-01101-5271 Workers Comp	33,982	36,767	2,784	8.2%
1001-103-31-11-01101-5281 Dental Insurance	14,750	14,520	(230)	-1.6%
1001-103-31-11-01101-5292 Life Insurance	2,738	2,738	0	0.0%
1001-103-31-11-01101-5296 HRA Service Fees	2,300	2,822	522	22.7%
1001-103-31-11-01101-5321 Prof Educational Svc	10,000	10,000	0	0.0%
1001-103-31-11-01101-5332 Conferences	1,000	1,000	0	0.0%
1001-103-31-11-01101-5581 Mileage & Travel	500	500	0	0.0%
1001-103-31-11-01101-5611 General Supplies	12,000	12,000	0	0.0%
1001-103-31-11-01101-5612 Copier Paper	10,000	10,000	0	0.0%
1001-103-31-11-01101-5615 Equipment < $5K	2,500	2,500	0	0.0%
1001-103-31-11-01101-5651 Supplies-Tech Related	600	600	0	0.0%
1001-103-31-11-01101-5652 Software & Licenses	1,000	1,000	0	0.0%
1001-103-31-11-01101-5655 Tech Equipment < $5K	1,800	1,800	0	0.0%
1001-103-31-11-01103 Art	**21,157**	**19,157**	**(2,000)**	**-9.5%**
1001-103-31-11-01103-5431 Other Prof Services	301	301	0	0.0%
1001-103-31-11-01103-5442 Rentals-Equip/Vehicles	1,500	1,500	0	0.0%
1001-103-31-11-01103-5519 Field Trip Transportatio	1,500	1,500	0	0.0%
1001-103-31-11-01103-5611 General Supplies	13,260	11,500	(1,760)	-13.3%
1001-103-31-11-01103-5615 Equipment < $5K	2,000	2,000	0	0.0%
1001-103-31-11-01103-5641 Books and Periodicals	446	446	0	0.0%
1001-103-31-11-01103-5652 Software & Licenses	150	150	0	0.0%
1001-103-31-11-01103-5812 Dues & Fees - Staff	2,000	1,760	(240)	-12.0%
1001-103-31-11-01104 PE	**8,650**	**9,650**	**1,000**	**11.6%**
1001-103-31-11-01104-5431 Other Prof Services	500	500	0	0.0%
1001-103-31-11-01104-5519 Field Trip Transportatio	500	500	0	0.0%
1001-103-31-11-01104-5611 General Supplies	2,000	2,000	0	0.0%
1001-103-31-11-01104-5615 Equipment < $5K	1,650	2,650	1,000	60.6%
1001-103-31-11-01104-5652 Software & Licenses	2,000	2,000	0	0.0%
1001-103-31-11-01104-5655 Tech Equipment < $5K	2,000	2,000	0	0.0%
1001-103-31-11-01105 Math	**10,672**	**6,228**	**(4,444)**	**-41.6%**
1001-103-31-11-01105-5332 Conferences	1,800	0	(1,800)	-100.0%
1001-103-31-11-01105-5581 Mileage & Travel	3,000	0	(3,000)	-100.0%
1001-103-31-11-01105-5611 General Supplies	2,500	2,800	300	12.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-11-01105-5811 Dues & Fees - Staff	1,044	1,100	56	5.4%
1001-103-31-11-01105-5812 Dues & Fees - Staff	2,328	2,328	0	0.0%
1001-103-31-11-01106 STEAM	**17,000**	**21,000**	**4,000**	**23.5%**
1001-103-31-11-01106-5611 General Supplies	5,000	5,000	0	0.0%
1001-103-31-11-01106-5651 Supplies-Tech Related	10,000	14,000	4,000	40.0%
1001-103-31-11-01106-5655 Tech Equipment < $5K	2,000	2,000	0	0.0%
1001-103-31-11-01107 Health	**15,000**	**10,000**	**(5,000)**	**-33.3%**
1001-103-31-11-01107-5321 Prof Educational Svc	500	500	0	0.0%
1001-103-31-11-01107-5611 General Supplies	11,000	6,000	(5,000)	-45.5%
1001-103-31-11-01107-5615 Equipment < $5K	3,500	3,500	0	0.0%
1001-103-31-11-01108 Science	**23,231**	**23,231**	**0**	**0.0%**
1001-103-31-11-01108-5535 Internt Subscrp-Resrch	0	2,370	2,370	100.0%
1001-103-31-11-01108-5611 General Supplies	16,631	14,461	(2,170)	-13.0%
1001-103-31-11-01108-5615 Equipment < $5K	3,200	3,200	0	0.0%
1001-103-31-11-01108-5641 Books and Periodicals	700	500	(200)	-28.6%
1001-103-31-11-01108-5812 Dues & Fees - Staff	2,700	2,700	0	0.0%
1001-103-31-11-01109 Business Ed	**11,200**	**11,200**	**0**	**0.0%**
1001-103-31-11-01109-5581 Mileage & Travel	200	200	0	0.0%
1001-103-31-11-01109-5611 General Supplies	1,000	1,000	0	0.0%
1001-103-31-11-01109-5652 Software & Licenses	1,000	1,000	0	0.0%
1001-103-31-11-01109-5655 Tech Equipment < $5K	9,000	9,000	0	0.0%
1001-103-31-11-01110 Social Studies	**15,662**	**15,662**	**0**	**0.0%**
1001-103-31-11-01110-5519 Field Trip Transportatio	3,362	5,112	1,750	52.1%
1001-103-31-11-01110-5535 Internt Subscrp-Resrch	1,750	0	(1,750)	-100.0%
1001-103-31-11-01110-5611 General Supplies	1,550	1,550	0	0.0%
1001-103-31-11-01110-5615 Equipment < $5K	1,500	1,500	0	0.0%
1001-103-31-11-01110-5641 Books and Periodicals	3,500	3,500	0	0.0%
1001-103-31-11-01110-5812 Dues & Fees - Staff	4,000	4,000	0	0.0%
1001-103-31-11-01111 Language Arts	**22,675**	**22,675**	**0**	**0.0%**
1001-103-31-11-01111-5321 Prof Educational Svc	2,500	2,500	0	0.0%
1001-103-31-11-01111-5519 Field Trip Transportatio	4,000	4,000	0	0.0%
1001-103-31-11-01111-5611 General Supplies	2,000	2,000	0	0.0%
1001-103-31-11-01111-5641 Books and Periodicals	9,000	9,375	375	4.2%
1001-103-31-11-01111-5811 Dues & Fees - Staff	375	0	(375)	-100.0%
1001-103-31-11-01111-5812 Dues & Fees - Staff	4,800	4,800	0	0.0%
1001-103-31-11-01112 Drama	**31,191**	**33,434**	**2,243**	**7.2%**
1001-103-31-11-01112-5191 Other Salaries	8,247	8,612	365	4.4%
1001-103-31-11-01112-5192 Stipends	10,538	10,854	316	3.0%
1001-103-31-11-01112-5220 FICA	1,437	1,489	52	3.6%
1001-103-31-11-01112-5232 VSTRS--OPEB	0	1,509	1,509	100.0%
1001-103-31-11-01112-5431 Other Prof Services	1,000	1,000	0	0.0%
1001-103-31-11-01112-5442 Rentals-Equip/Vehicles	6,000	6,000	0	0.0%
1001-103-31-11-01112-5541 Advertising	300	300	0	0.0%
1001-103-31-11-01112-5611 General Supplies	2,000	2,000	0	0.0%
1001-103-31-11-01112-5615 Equipment < $5K	1,170	1,170	0	0.0%
1001-103-31-11-01112-5812 Dues & Fees - Staff	500	500	0	0.0%
1001-103-31-11-01113 Music	**23,956**	**23,456**	**(500)**	**-2.1%**
1001-103-31-11-01113-5191 Other Salaries	4,600	4,600	0	0.0%
1001-103-31-11-01113-5341 Nutritional Svc	600	600	0	0.0%
1001-103-31-11-01113-5431 Other Prof Services	1,450	1,450	0	0.0%
1001-103-31-11-01113-5442 Rentals-Equip/Vehicles	780	780	0	0.0%
1001-103-31-11-01113-5519 Field Trip Transportatio	4,515	4,515	0	0.0%
1001-103-31-11-01113-5581 Mileage & Travel	800	800	0	0.0%
1001-103-31-11-01113-5611 General Supplies	1,138	1,138	0	0.0%
1001-103-31-11-01113-5615 Equipment < $5K	3,533	4,533	1,000	28.3%
1001-103-31-11-01113-5641 Books and Periodicals	4,300	4,040	(260)	-6.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-11-01113-5652 Software & Licenses	1,240	0	(1,240)	-100.0%
1001-103-31-11-01113-5812 Dues & Fees - Staff	1,000	1,000	0	0.0%
1001-103-31-11-01115 World Language	**14,450**	**9,540**	**(4,910)**	**-34.0%**
1001-103-31-11-01115-5519 Field Trip Transportatio	1,000	1,000	0	0.0%
1001-103-31-11-01115-5611 General Supplies	2,435	3,000	565	23.2%
1001-103-31-11-01115-5615 Equipment < $5K	2,000	500	(1,500)	-75.0%
1001-103-31-11-01115-5641 Books and Periodicals	2,000	1,000	(1,000)	-50.0%
1001-103-31-11-01115-5652 Software & Licenses	6,000	2,000	(4,000)	-66.7%
1001-103-31-11-01115-5811 Dues & Fees - Staff	295	320	25	8.5%
1001-103-31-11-01115-5812 Dues & Fees - Staff	720	1,720	1,000	138.9%
1001-103-31-11-01116 Drivers Ed	**4,190**	**4,215**	**25**	**0.6%**
1001-103-31-11-01116-5431 Other Prof Services	1,035	1,035	0	0.0%
1001-103-31-11-01116-5626 Gasoline & Diesel	2,880	2,880	0	0.0%
1001-103-31-11-01116-5811 Dues & Fees - Staff	275	300	25	9.1%
1001-103-31-11-01118 Work-Based	**12,363**	**12,363**	**0**	**0.0%**
1001-103-31-11-01118-5519 Field Trip Transportatio	11,000	11,000	0	0.0%
1001-103-31-11-01118-5551 Printing	220	0	(220)	-100.0%
1001-103-31-11-01118-5581 Mileage & Travel	150	150	0	0.0%
1001-103-31-11-01118-5611 General Supplies	305	525	220	72.1%
1001-103-31-11-01118-5652 Software & Licenses	480	480	0	0.0%
1001-103-31-11-01118-5812 Dues & Fees - Staff	208	208	0	0.0%
1001-103-31-11-01154 504 Plans	**1,500**	**1,500**	**0**	**0.0%**
1001-103-31-11-01154-5611 General Supplies	500	500	0	0.0%
1001-103-31-11-01154-5615 Equipment < $5K	1,000	1,000	0	0.0%
1001-103-31-11-01301 Vocational Tech Ed	**817,101**	**817,101**	**0**	**0.0%**
1001-103-31-11-01301-5566 Voc Tuition- On-Behalf	467,101	467,101	0	0.0%
1001-103-31-11-01301-5567 Vocational Tuition	350,000	350,000	0	0.0%
1001-103-31-11-01401 Athletics	**2,200**	**2,200**	**0**	**0.0%**
1001-103-31-11-01401-5812 Dues & Fees - Staff	2,200	2,200	0	0.0%
1001-103-31-11-02120 Guidance	**586,662**	**631,941**	**45,279**	**7.7%**
1001-103-31-11-02120-5111 Teachers Salaries	358,514	372,295	13,781	3.8%
1001-103-31-11-02120-5161 Clerical Salaries	43,114	44,191	1,078	2.5%
1001-103-31-11-02120-5183 Health Ins Buyout	4,000	4,000	0	0.0%
1001-103-31-11-02120-5192 Stipends	28,429	29,282	853	3.0%
1001-103-31-11-02120-5211 Health Insurance	87,715	98,241	10,526	12.0%
1001-103-31-11-02120-5219 HRA	12,000	12,000	0	0.0%
1001-103-31-11-02120-5220 FICA	32,101	34,101	2,000	6.2%
1001-103-31-11-02120-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-103-31-11-02120-5234 VMERS	1,600	1,600	0	0.0%
1001-103-31-11-02120-5261 Unemployment Comp	217	232	15	7.0%
1001-103-31-11-02120-5271 Workers Comp	5,231	5,592	361	6.9%
1001-103-31-11-02120-5281 Dental Insurance	1,760	1,760	0	0.0%
1001-103-31-11-02120-5292 Life Insurance	338	338	0	0.0%
1001-103-31-11-02120-5296 HRA Service Fees	450	360	(90)	-20.0%
1001-103-31-11-02120-5341 Nutritional Svc	710	2,130	1,420	200.0%
1001-103-31-11-02120-5442 Rentals-Equip/Vehicles	710	5,200	4,490	632.4%
1001-103-31-11-02120-5519 Field Trip Transportatio	710	710	0	0.0%
1001-103-31-11-02120-5533 Postage	210	210	0	0.0%
1001-103-31-11-02120-5581 Mileage & Travel	195	195	0	0.0%
1001-103-31-11-02120-5592 Inclusion Services	2,400	2,400	0	0.0%
1001-103-31-11-02120-5611 General Supplies	450	11,295	10,845	2410.0%
1001-103-31-11-02120-5615 Equipment < $5K	200	200	0	0.0%
1001-103-31-11-02120-5641 Books and Periodicals	300	300	0	0.0%
1001-103-31-11-02120-5811 Dues & Fees - Staff	1,050	1,050	0	0.0%
1001-103-31-11-02120-5812 Dues & Fees - Staff	2,750	2,750	0	0.0%
1001-103-31-11-02131 Health2	**85,764**	**87,347**	**1,583**	**1.8%**

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-11-02131-5111 Teachers Salaries	71,262	73,172	1,910	2.7%
1001-103-31-11-02131-5219 HRA	1,900	1,900	0	0.0%
1001-103-31-11-02131-5220 FICA	5,452	5,598	146	2.7%
1001-103-31-11-02131-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-103-31-11-02131-5261 Unemployment Comp	37	38	1	2.7%
1001-103-31-11-02131-5271 Workers Comp	894	918	24	2.7%
1001-103-31-11-02131-5281 Dental Insurance	440	440	0	0.0%
1001-103-31-11-02131-5292 Life Insurance	75	75	0	0.0%
1001-103-31-11-02131-5296 HRA Service Fees	55	57	2	3.6%
1001-103-31-11-02131-5611 General Supplies	3,000	3,000	0	0.0%
1001-103-31-11-02131-5615 Equipment < $5K	1,000	500	(500)	-50.0%
1001-103-31-11-02131-5811 Dues & Fees - Staff	140	140	0	0.0%
1001-103-31-11-02151 Speech Pathology	**3,000**	**3,000**	**0**	**0.0%**
1001-103-31-11-02151-5341 Nutritional Svc	3,000	3,000	0	0.0%
1001-103-31-11-02191 Support Services	**426,295**	**398,419**	**(27,876)**	**-6.5%**
1001-103-31-11-02191-5121 Paraeducator Wages	124,186	86,104	(38,082)	-30.7%
1001-103-31-11-02191-5171 Tech/Prof Staff Sal	92,143	94,612	2,469	2.7%
1001-103-31-11-02191-5181 Non-Clerical Genrl Sal	60,702	62,220	1,518	2.5%
1001-103-31-11-02191-5183 Health Ins Buyout	1,500	0	(1,500)	-100.0%
1001-103-31-11-02191-5211 Health Insurance	98,589	110,419	11,830	12.0%
1001-103-31-11-02191-5219 HRA	13,900	13,900	0	0.0%
1001-103-31-11-02191-5220 FICA	21,193	18,585	(2,608)	-12.3%
1001-103-31-11-02191-5234 VMERS	9,244	7,416	(1,828)	-19.8%
1001-103-31-11-02191-5261 Unemployment Comp	144	126	(18)	-12.3%
1001-103-31-11-02191-5271 Workers Comp	2,971	3,047	76	2.6%
1001-103-31-11-02191-5281 Dental Insurance	1,384	1,384	0	0.0%
1001-103-31-11-02191-5292 Life Insurance	189	189	0	0.0%
1001-103-31-11-02191-5296 HRA Service Fees	150	417	267	178.0%
1001-103-31-11-02212 Curriculum Services	**25,240**	**25,997**	**757**	**3.0%**
1001-103-31-11-02212-5192 Stipends	23,446	24,150	703	3.0%
1001-103-31-11-02212-5220 FICA	1,794	1,847	54	3.0%
1001-103-31-11-02219 Other Staff Training	**8,074**	**8,413**	**339**	**4.2%**
1001-103-31-11-02219-5192 Stipends	7,500	7,725	225	3.0%
1001-103-31-11-02219-5220 FICA	574	591	17	3.0%
1001-103-31-11-02219-5271 Workers Comp	0	97	97	100.0%
1001-103-31-11-02220 Library/Media	**167,324**	**178,139**	**10,814**	**6.5%**
1001-103-31-11-02220-5111 Teachers Salaries	77,875	83,669	5,794	7.4%
1001-103-31-11-02220-5161 Clerical Salaries	35,150	36,029	879	2.5%
1001-103-31-11-02220-5183 Health Ins Buyout	1,000	1,000	0	0.0%
1001-103-31-11-02220-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-103-31-11-02220-5219 HRA	1,900	1,900	0	0.0%
1001-103-31-11-02220-5220 FICA	8,646	9,157	510	5.9%
1001-103-31-11-02220-5234 VMERS	1,758	1,801	44	2.5%
1001-103-31-11-02220-5261 Unemployment Comp	59	62	3	5.9%
1001-103-31-11-02220-5271 Workers Comp	1,418	1,501	84	5.9%
1001-103-31-11-02220-5281 Dental Insurance	440	440	0	0.0%
1001-103-31-11-02220-5292 Life Insurance	113	113	0	0.0%
1001-103-31-11-02220-5296 HRA Service Fees	175	57	(118)	-67.4%
1001-103-31-11-02220-5331 EE Training - CPR	2,100	2,100	0	0.0%
1001-103-31-11-02220-5519 Field Trip Transportatio	500	0	(500)	-100.0%
1001-103-31-11-02220-5535 Internt Subscrp-Resrch	4,616	5,836	1,220	26.4%
1001-103-31-11-02220-5581 Mileage & Travel	0	700	700	100.0%
1001-103-31-11-02220-5611 General Supplies	3,500	3,500	0	0.0%
1001-103-31-11-02220-5641 Books and Periodicals	17,000	18,000	1,000	5.9%
1001-103-31-11-02220-5652 Software & Licenses	150	150	0	0.0%
1001-103-31-11-02220-5811 Dues & Fees - Staff	370	302	(68)	-18.4%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-11-02410 Office of Principal	**526,895**	**597,407**	**70,512**	**13.4%**
1001-103-31-11-02410-5141 Administrator Salaries	188,436	245,012	56,576	30.0%
1001-103-31-11-02410-5161 Clerical Salaries	128,955	126,193	(2,762)	-2.1%
1001-103-31-11-02410-5211 Health Insurance	117,590	129,365	11,775	10.0%
1001-103-31-11-02410-5219 HRA	13,900	13,900	0	0.0%
1001-103-31-11-02410-5220 FICA	24,280	28,397	4,117	17.0%
1001-103-31-11-02410-5234 VMERS	6,448	6,310	(138)	-2.1%
1001-103-31-11-02410-5261 Unemployment Comp	165	193	28	17.0%
1001-103-31-11-02410-5271 Workers Comp	3,981	4,656	675	17.0%
1001-103-31-11-02410-5281 Dental Insurance	1,888	1,888	0	0.0%
1001-103-31-11-02410-5292 Life Insurance	714	714	0	0.0%
1001-103-31-11-02410-5294 LTD Insurance	809	809	0	0.0%
1001-103-31-11-02410-5296 HRA Service Fees	175	417	242	138.3%
1001-103-31-11-02410-5332 Conferences	2,500	2,500	0	0.0%
1001-103-31-11-02410-5442 Rentals-Equip/Vehicles	1,900	1,900	0	0.0%
1001-103-31-11-02410-5533 Postage	5,000	5,000	0	0.0%
1001-103-31-11-02410-5536 Paper Shredding	4,000	4,000	0	0.0%
1001-103-31-11-02410-5581 Mileage & Travel	7,400	7,400	0	0.0%
1001-103-31-11-02410-5611 General Supplies	2,000	2,000	0	0.0%
1001-103-31-11-02410-5614 Supplies - Words Their W	4,000	4,000	0	0.0%
1001-103-31-11-02410-5641 Books and Periodicals	500	500	0	0.0%
1001-103-31-11-02410-5811 Dues & Fees - Staff	10,000	10,000	0	0.0%
1001-103-31-11-02410-5812 Dues & Fees - Staff	2,254	2,254	0	0.0%
1001-103-31-11-02490 Special Ed Admin	**107,411**	**104,624**	**(2,787)**	**-2.6%**
1001-103-31-11-02490-5171 Tech/Prof Staff Sal	66,908	69,752	2,844	4.3%
1001-103-31-11-02490-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-103-31-11-02490-5219 HRA	1,900	1,900	0	0.0%
1001-103-31-11-02490-5220 FICA	5,118	5,336	218	4.3%
1001-103-31-11-02490-5234 VMERS	3,345	3,488	142	4.2%
1001-103-31-11-02490-5261 Unemployment Comp	35	36	1	4.3%
1001-103-31-11-02490-5271 Workers Comp	839	875	36	4.3%
1001-103-31-11-02490-5281 Dental Insurance	440	440	0	0.0%
1001-103-31-11-02490-5292 Life Insurance	75	75	0	0.0%
1001-103-31-11-02490-5296 HRA Service Fees	20	57	37	185.0%
1001-103-31-11-02490-5341 Nutritional Svc	2,130	0	(2,130)	-100.0%
1001-103-31-11-02490-5442 Rentals-Equip/Vehicles	5,200	0	(5,200)	-100.0%
1001-103-31-11-02490-5611 General Supplies	10,845	10,845	0	0.0%
1001-103-31-11-02570 Human Resources	**49,950**	**66,154**	**16,204**	**32.4%**
1001-103-31-11-02570-5251 Tuition Reimb - EE	49,950	33,077	(16,873)	-33.8%
1001-103-31-11-02570-5253 Tuition Reimb Vendor	0	33,077	33,077	100.0%
1001-103-31-11-02610 Custodial Services	**301,559**	**296,000**	**(5,559)**	**-1.8%**
1001-103-31-11-02610-5411 Water & Sewer	10,000	11,500	1,500	15.0%
1001-103-31-11-02610-5425 Trash & Recycling	29,059	25,000	(4,059)	-14.0%
1001-103-31-11-02610-5431 Other Prof Services	7,500	7,000	(500)	-6.7%
1001-103-31-11-02610-5611 General Supplies	55,000	50,000	(5,000)	-9.1%
1001-103-31-11-02610-5615 Equipment < $5K	5,000	7,500	2,500	50.0%
1001-103-31-11-02610-5621 Natural Gas	55,000	55,000	0	0.0%
1001-103-31-11-02610-5622 Electricity	140,000	140,000	0	0.0%
1001-103-31-11-02670 Safety	**10,000**	**10,000**	**0**	**0.0%**
1001-103-31-11-02670-5431 Other Prof Services	10,000	10,000	0	0.0%
1001-103-31-11-02680 Facility Maintenance	**241,000**	**248,500**	**7,500**	**3.1%**
1001-103-31-11-02680-5341 Nutritional Svc	35,000	40,000	5,000	14.3%
1001-103-31-11-02680-5431 Other Prof Services	150,000	150,000	0	0.0%
1001-103-31-11-02680-5441 Rentals - Land/Buildings	3,000	3,000	0	0.0%
1001-103-31-11-02680-5442 Rentals-Equip/Vehicles	5,000	5,000	0	0.0%
1001-103-31-11-02680-5490 Other Purch Prop Svc	10,000	10,000	0	0.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-11-02680-5611 General Supplies	27,500	30,000	2,500	9.1%
1001-103-31-11-02680-5615 Equipment < $5K	5,000	5,000	0	0.0%
1001-103-31-11-02680-5739 Other Equipment	5,000	5,000	0	0.0%
1001-103-31-11-02680-5811 Dues & Fees - Staff	500	500	0	0.0%
1001-103-31-11-02711 Regular Transportation	**327,730**	**321,940**	**(5,790)**	**-1.8%**
1001-103-31-11-02711-5519 Field Trip Transportatio	327,730	321,940	(5,790)	-1.8%
1001-103-31-11-02713 Vocational Transportation	**92,455**	**175,925**	**83,471**	**90.3%**
1001-103-31-11-02713-5181 Non-Clerical Genrl Sal	6,845	0	(6,845)	-100.0%
1001-103-31-11-02713-5220 FICA	524	0	(524)	-100.0%
1001-103-31-11-02713-5271 Workers Comp	86	0	(86)	-100.0%
1001-103-31-11-02713-5519 Field Trip Transportatio	85,000	175,925	90,925	107.0%
1001-103-31-21 MHS - Grades 9-12 - K-12 Spec Ed Eligible for Reimbursement	**3,229,206**	**3,654,552**	**425,346**	**13.2%**
1001-103-31-21-01201 Special Ed	**2,441,981**	**2,833,100**	**391,119**	**16.0%**
1001-103-31-21-01201-5111 Teachers Salaries	465,762	545,220	79,458	17.1%
1001-103-31-21-01201-5121 Paraeducator Wages	274,515	281,378	6,863	2.5%
1001-103-31-21-01201-5182 Summer Pay/Wages	10,443	10,906	463	4.4%
1001-103-31-21-01201-5183 Health Ins Buyout	4,000	5,500	1,500	37.5%
1001-103-31-21-01201-5211 Health Insurance	199,605	209,396	9,791	4.9%
1001-103-31-21-01201-5218 HSA	0	4,000	4,000	100.0%
1001-103-31-21-01201-5219 HRA	23,800	23,800	0	0.0%
1001-103-31-21-01201-5220 FICA	57,430	64,069	6,639	11.6%
1001-103-31-21-01201-5232 VSTRS--OPEB	9,054	9,054	0	0.0%
1001-103-31-21-01201-5234 VMERS	13,726	14,069	343	2.5%
1001-103-31-21-01201-5261 Unemployment Comp	390	436	45	11.6%
1001-103-31-21-01201-5271 Workers Comp	9,417	10,506	1,089	11.6%
1001-103-31-21-01201-5281 Dental Insurance	4,656	4,656	0	0.0%
1001-103-31-21-01201-5292 Life Insurance	697	697	0	0.0%
1001-103-31-21-01201-5296 HRA Service Fees	1,500	714	(786)	-52.4%
1001-103-31-21-01201-5341 Nutritional Svc	48,885	48,885	0	0.0%
1001-103-31-21-01201-5562 Act 166 Provider Subsidy	1,305,500	1,587,215	281,715	21.6%
1001-103-31-21-01201-5594 SpEd Excess-Pub VT LEA	6,100	6,100	0	0.0%
1001-103-31-21-01201-5611 General Supplies	5,500	5,500	0	0.0%
1001-103-31-21-01201-5652 Software & Licenses	1,000	1,000	0	0.0%
1001-103-31-21-02120 Guidance	**117,576**	**122,000**	**4,424**	**3.8%**
1001-103-31-21-02120-5592 Inclusion Services	117,576	122,000	4,424	3.8%
1001-103-31-21-02140 Psych Services	**10,825**	**10,825**	**0**	**0.0%**
1001-103-31-21-02140-5341 Nutritional Svc	10,000	10,000	0	0.0%
1001-103-31-21-02140-5611 General Supplies	825	825	0	0.0%
1001-103-31-21-02151 Speech Pathology	**117,390**	**124,888**	**7,498**	**6.4%**
1001-103-31-21-02151-5111 Teachers Salaries	88,894	94,612	5,718	6.4%
1001-103-31-21-02151-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-103-31-21-02151-5219 HRA	1,900	1,900	0	0.0%
1001-103-31-21-02151-5220 FICA	6,800	7,238	437	6.4%
1001-103-31-21-02151-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-103-31-21-02151-5261 Unemployment Comp	46	49	3	6.4%
1001-103-31-21-02151-5271 Workers Comp	1,115	1,187	72	6.4%
1001-103-31-21-02151-5281 Dental Insurance	440	440	0	0.0%
1001-103-31-21-02151-5292 Life Insurance	75	75	0	0.0%
1001-103-31-21-02151-5296 HRA Service Fees	55	57	2	3.6%
1001-103-31-21-02151-5341 Nutritional Svc	2,000	2,000	0	0.0%
1001-103-31-21-02151-5581 Mileage & Travel	2,000	2,000	0	0.0%
1001-103-31-21-02151-5611 General Supplies	2,000	2,000	0	0.0%
1001-103-31-21-02160 OT Services	**13,081**	**13,081**	**0**	**0.0%**
1001-103-31-21-02160-5341 Nutritional Svc	12,581	12,581	0	0.0%
1001-103-31-21-02160-5611 General Supplies	500	500	0	0.0%
1001-103-31-21-02170 PT Services	**12,825**	**12,825**	**0**	**0.0%**

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-103-31-21-02170-5341 Nutritional Svc	12,825	12,825	0	0.0%
1001-103-31-21-02180 Visual Services	**115,800**	**115,800**	**0**	**0.0%**
1001-103-31-21-02180-5341 Nutritional Svc	115,800	115,800	0	0.0%
1001-103-31-21-02191 Support Services	**0**	**48,435**	**48,435**	**100.0%**
1001-103-31-21-02191-5121 Paraeducator Wages	0	41,187	41,187	100.0%
1001-103-31-21-02191-5183 Health Ins Buyout	0	1,500	1,500	100.0%
1001-103-31-21-02191-5220 FICA	0	3,151	3,151	100.0%
1001-103-31-21-02191-5234 VMERS	0	2,059	2,059	100.0%
1001-103-31-21-02191-5261 Unemployment Comp	0	21	21	100.0%
1001-103-31-21-02191-5271 Workers Comp	0	517	517	100.0%
1001-103-31-21-02490 Special Ed Admin	**55**	**0**	**(55)**	**-100.0%**
1001-103-31-21-02490-5296 HRA Service Fees	55	0	(55)	-100.0%
1001-103-31-21-02711 Regular Transportation	**399,674**	**373,599**	**(26,075)**	**-6.5%**
1001-103-31-21-02711-5518 Mtn Transit - HTS Busses	99,674	58,599	(41,075)	-41.2%
1001-103-31-21-02711-5519 Field Trip Transportatio	300,000	315,000	15,000	5.0%
1001-103-31-91 MHS - Grades 9-12 - Athletic Activities	**773,688**	**784,647**	**10,958**	**1.4%**
1001-103-31-91-01401 Athletics	**633,688**	**637,647**	**3,958**	**0.6%**
1001-103-31-91-01401-5153 Supervisor Salaries	104,538	108,981	4,443	4.3%
1001-103-31-91-01401-5161 Clerical Salaries	33,254	34,086	831	2.5%
1001-103-31-91-01401-5183 Health Ins Buyout	1,000	3,000	2,000	200.0%
1001-103-31-91-01401-5191 Other Salaries	7,000	7,000	0	0.0%
1001-103-31-91-01401-5192 Stipends	185,185	176,299	(8,886)	-4.8%
1001-103-31-91-01401-5193 Extra Duties	7,500	7,500	0	0.0%
1001-103-31-91-01401-5211 Health Insurance	10,555	11,821	1,266	12.0%
1001-103-31-91-01401-5219 HRA	1,900	1,900	0	0.0%
1001-103-31-91-01401-5220 FICA	25,307	25,057	(250)	-1.0%
1001-103-31-91-01401-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-103-31-91-01401-5234 VMERS	6,890	7,153	264	3.8%
1001-103-31-91-01401-5261 Unemployment Comp	166	170	4	2.5%
1001-103-31-91-01401-5271 Workers Comp	3,825	4,109	284	7.4%
1001-103-31-91-01401-5281 Dental Insurance	440	440	0	0.0%
1001-103-31-91-01401-5292 Life Insurance	376	376	0	0.0%
1001-103-31-91-01401-5294 LTD Insurance	288	288	0	0.0%
1001-103-31-91-01401-5296 HRA Service Fees	55	57	2	3.6%
1001-103-31-91-01401-5341 Nutritional Svc	42,000	42,000	0	0.0%
1001-103-31-91-01401-5344 Referee Fees	50,000	54,000	4,000	8.0%
1001-103-31-91-01401-5431 Other Prof Services	6,500	6,500	0	0.0%
1001-103-31-91-01401-5441 Rentals - Land/Buildings	28,000	28,000	0	0.0%
1001-103-31-91-01401-5442 Rentals-Equip/Vehicles	7,500	7,500	0	0.0%
1001-103-31-91-01401-5443 Rentals Comp. and relate	3,000	3,000	0	0.0%
1001-103-31-91-01401-5581 Mileage & Travel	4,500	4,500	0	0.0%
1001-103-31-91-01401-5611 General Supplies	22,000	22,000	0	0.0%
1001-103-31-91-01401-5615 Equipment < $5K	45,000	45,000	0	0.0%
1001-103-31-91-01401-5641 Books and Periodicals	1,000	1,000	0	0.0%
1001-103-31-91-01401-5652 Software & Licenses	15,400	15,400	0	0.0%
1001-103-31-91-01401-5811 Dues & Fees - Staff	5,000	5,000	0	0.0%
1001-103-31-91-01401-5812 Dues & Fees - Staff	14,000	14,000	0	0.0%
1001-103-31-91-02716 Athletic Transportation	**140,000**	**147,000**	**7,000**	**5.0%**
1001-103-31-91-02716-5519 Field Trip Transportatio	140,000	147,000	7,000	5.0%
1001-103-31-92 MHS - Grades 9-12 - Non Athletic Co-Curric. Activities	**132,184**	**141,884**	**9,700**	**7.3%**
1001-103-31-92-01501 Co-Curricular	**132,184**	**141,884**	**9,700**	**7.3%**
1001-103-31-92-01501-5192 Stipends	122,791	131,802	9,011	7.3%
1001-103-31-92-01501-5220 FICA	9,394	10,083	689	7.3%
1001-201 MTSD - General Fund	**5,680,993**	**6,425,937**	**744,944**	**13.1%**
1001-201-51 MTSD - District Office	**5,680,993**	**6,425,937**	**744,944**	**13.1%**
1001-201-51-11 MTSD - District Office - Regular Education	**5,143,218**	**5,827,638**	**684,420**	**13.3%**

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-201-51-11-02212 Curriculum Services	**283,432**	**283,882**	**450**	**0.2%**
1001-201-51-11-02212-5141 Administrator Salaries	128,039	134,121	6,082	4.8%
1001-201-51-11-02212-5192 Stipends	46,994	48,403	1,410	3.0%
1001-201-51-11-02212-5211 Health Insurance	19,823	22,202	2,379	12.0%
1001-201-51-11-02212-5219 HRA	4,000	4,000	0	0.0%
1001-201-51-11-02212-5220 FICA	13,390	13,963	573	4.3%
1001-201-51-11-02212-5234 VMERS	2,350	0	(2,350)	-100.0%
1001-201-51-11-02212-5261 Unemployment Comp	91	95	4	4.3%
1001-201-51-11-02212-5271 Workers Comp	2,196	2,290	94	4.3%
1001-201-51-11-02212-5281 Dental Insurance	440	440	0	0.0%
1001-201-51-11-02212-5292 Life Insurance	300	300	0	0.0%
1001-201-51-11-02212-5294 LTD Insurance	348	348	0	0.0%
1001-201-51-11-02212-5296 HRA Service Fees	162	120	(42)	-25.9%
1001-201-51-11-02212-5321 Prof Educational Svc	6,000	6,000	0	0.0%
1001-201-51-11-02212-5331 EE Training - CPR	1,000	1,000	0	0.0%
1001-201-51-11-02212-5581 Mileage & Travel	500	300	(200)	-40.0%
1001-201-51-11-02212-5611 General Supplies	1,800	700	(1,100)	-61.1%
1001-201-51-11-02212-5614 Supplies - Words Their W	0	2,000	2,000	100.0%
1001-201-51-11-02212-5641 Books and Periodicals	51,000	43,000	(8,000)	-15.7%
1001-201-51-11-02212-5811 Dues & Fees - Staff	5,000	4,600	(400)	-8.0%
1001-201-51-11-02230 Technology Instruct	**452,163**	**426,441**	**(25,722)**	**-5.7%**
1001-201-51-11-02230-5171 Tech/Prof Staff Sal	75,473	65,000	(10,473)	-13.9%
1001-201-51-11-02230-5183 Health Ins Buyout	3,000	0	(3,000)	-100.0%
1001-201-51-11-02230-5211 Health Insurance	0	11,821	11,821	100.0%
1001-201-51-11-02230-5220 FICA	5,774	4,973	(801)	-13.9%
1001-201-51-11-02230-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-201-51-11-02230-5234 VMERS	3,774	3,250	(524)	-13.9%
1001-201-51-11-02230-5261 Unemployment Comp	39	34	(5)	-13.9%
1001-201-51-11-02230-5271 Workers Comp	947	815	(131)	-13.9%
1001-201-51-11-02230-5281 Dental Insurance	440	440	0	0.0%
1001-201-51-11-02230-5292 Life Insurance	75	75	0	0.0%
1001-201-51-11-02230-5294 LTD Insurance	211	211	0	0.0%
1001-201-51-11-02230-5296 HRA Service Fees	108	0	(108)	-100.0%
1001-201-51-11-02230-5321 Prof Educational Svc	7,500	7,500	0	0.0%
1001-201-51-11-02230-5652 Software & Licenses	157,000	147,000	(10,000)	-6.4%
1001-201-51-11-02230-5653 Curriculum Kits	13,813	13,813	0	0.0%
1001-201-51-11-02230-5655 Tech Equipment < $5K	182,500	170,000	(12,500)	-6.8%
1001-201-51-11-02240 Assessment	**237,148**	**185,906**	**(51,242)**	**-21.6%**
1001-201-51-11-02240-5153 Supervisor Salaries	120,462	126,184	5,722	4.8%
1001-201-51-11-02240-5161 Clerical Salaries	51,668	0	(51,668)	-100.0%
1001-201-51-11-02240-5182 Summer Pay/Wages	0	0	0	0.0%
1001-201-51-11-02240-5183 Health Ins Buyout	1,500	0	(1,500)	-100.0%
1001-201-51-11-02240-5211 Health Insurance	29,238	32,747	3,509	12.0%
1001-201-51-11-02240-5219 HRA	4,000	4,000	0	0.0%
1001-201-51-11-02240-5220 FICA	13,168	9,653	(3,515)	-26.7%
1001-201-51-11-02240-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-201-51-11-02240-5234 VMERS	2,583	0	(2,583)	-100.0%
1001-201-51-11-02240-5261 Unemployment Comp	85	66	(20)	-23.1%
1001-201-51-11-02240-5271 Workers Comp	2,059	1,583	(476)	-23.1%
1001-201-51-11-02240-5281 Dental Insurance	880	440	(440)	-50.0%
1001-201-51-11-02240-5292 Life Insurance	375	300	(75)	-20.0%
1001-201-51-11-02240-5294 LTD Insurance	504	404	(100)	-19.8%
1001-201-51-11-02240-5296 HRA Service Fees	216	120	(96)	-44.4%
1001-201-51-11-02240-5331 EE Training - CPR	300	300	0	0.0%
1001-201-51-11-02240-5341 Nutritional Svc	5,000	5,000	0	0.0%
1001-201-51-11-02240-5581 Mileage & Travel	300	300	0	0.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-201-51-11-02240-5611 General Supplies	3,000	3,000	0	0.0%
1001-201-51-11-02240-5641 Books and Periodicals	150	150	0	0.0%
1001-201-51-11-02240-5811 Dues & Fees - Staff	150	150	0	0.0%
1001-201-51-11-02311 Board of Education	**171,433**	**252,882**	**81,449**	**47.5%**
1001-201-51-11-02311-5192 Stipends	15,142	15,597	454	3.0%
1001-201-51-11-02311-5220 FICA	1,158	1,193	35	3.0%
1001-201-51-11-02311-5261 Unemployment Comp	0	8	8	100.0%
1001-201-51-11-02311-5271 Workers Comp	0	196	196	100.0%
1001-201-51-11-02311-5314 Treasurer's Services	15,132	15,888	756	5.0%
1001-201-51-11-02311-5331 EE Training - CPR	1,500	1,500	0	0.0%
1001-201-51-11-02311-5341 Nutritional Svc	60,000	30,000	(30,000)	-50.0%
1001-201-51-11-02311-5342 Other Prof Svc	60,000	60,000	0	0.0%
1001-201-51-11-02311-5343 Legal Svc-Negotiations	5,000	115,000	110,000	2200.0%
1001-201-51-11-02311-5541 Advertising	5,000	5,000	0	0.0%
1001-201-51-11-02311-5581 Mileage & Travel	300	300	0	0.0%
1001-201-51-11-02311-5811 Dues & Fees - Staff	8,200	8,200	0	0.0%
1001-201-51-11-02317 Negotiations	**0**	**10,000**	**10,000**	**100.0%**
1001-201-51-11-02317-5341 Nutritional Svc	0	10,000	10,000	100.0%
1001-201-51-11-02320 Exec Administration	**459,721**	**477,140**	**17,419**	**3.8%**
1001-201-51-11-02320-5141 Administrator Salaries	300,762	313,544	12,782	4.3%
1001-201-51-11-02320-5161 Clerical Salaries	64,026	66,747	2,721	4.2%
1001-201-51-11-02320-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-201-51-11-02320-5211 Health Insurance	20,289	22,723	2,434	12.0%
1001-201-51-11-02320-5218 HSA	4,200	1,900	(2,300)	-54.8%
1001-201-51-11-02320-5219 HRA	1,900	1,900	0	0.0%
1001-201-51-11-02320-5220 FICA	27,906	29,092	1,186	4.3%
1001-201-51-11-02320-5234 VMERS	14,255	14,861	606	4.2%
1001-201-51-11-02320-5261 Unemployment Comp	190	198	8	4.2%
1001-201-51-11-02320-5271 Workers Comp	4,576	4,770	194	4.3%
1001-201-51-11-02320-5281 Dental Insurance	880	880	0	0.0%
1001-201-51-11-02320-5292 Life Insurance	375	375	0	0.0%
1001-201-51-11-02320-5294 LTD Insurance	962	962	0	0.0%
1001-201-51-11-02320-5296 HRA Service Fees	150	57	(93)	-62.0%
1001-201-51-11-02320-5298 District-Wide Enrich	6,250	6,250	0	0.0%
1001-201-51-11-02320-5331 EE Training - CPR	2,000	2,000	0	0.0%
1001-201-51-11-02320-5581 Mileage & Travel	1,000	1,000	0	0.0%
1001-201-51-11-02320-5614 Supplies - Words Their W	1,500	1,380	(120)	-8.0%
1001-201-51-11-02320-5641 Books and Periodicals	500	500	0	0.0%
1001-201-51-11-02320-5811 Dues & Fees - Staff	5,000	5,000	0	0.0%
1001-201-51-11-02495 Grant Admin	**63,102**	**65,627**	**2,524**	**4.0%**
1001-201-51-11-02495-5171 Tech/Prof Staff Sal	52,125	54,340	2,215	4.3%
1001-201-51-11-02495-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-201-51-11-02495-5220 FICA	3,988	4,157	169	4.3%
1001-201-51-11-02495-5234 VMERS	2,606	2,717	111	4.3%
1001-201-51-11-02495-5261 Unemployment Comp	27	28	1	4.2%
1001-201-51-11-02495-5271 Workers Comp	654	682	28	4.2%
1001-201-51-11-02495-5281 Dental Insurance	440	440	0	0.0%
1001-201-51-11-02495-5292 Life Insurance	75	75	0	0.0%
1001-201-51-11-02495-5294 LTD Insurance	188	188	0	0.0%
1001-201-51-11-02510 Fiscal Services	**540,419**	**732,864**	**192,445**	**35.6%**
1001-201-51-11-02510-5141 Administrator Salaries	96,098	100,182	4,084	4.2%
1001-201-51-11-02510-5161 Clerical Salaries	53,664	55,945	2,281	4.3%
1001-201-51-11-02510-5171 Tech/Prof Staff Sal	124,549	129,842	5,293	4.2%
1001-201-51-11-02510-5183 Health Ins Buyout	2,000	2,000	0	0.0%
1001-201-51-11-02510-5194 Overtime Wages	2,000	2,000	0	0.0%
1001-201-51-11-02510-5211 Health Insurance	56,112	62,845	6,733	12.0%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-201-51-11-02510-5219 HRA	5,900	5,900	0	0.0%
1001-201-51-11-02510-5220 FICA	20,985	21,877	892	4.3%
1001-201-51-11-02510-5229 Child Care Tax	90,690	96,578	5,888	6.5%
1001-201-51-11-02510-5234 VMERS	19,075	19,885	811	4.3%
1001-201-51-11-02510-5261 Unemployment Comp	143	0	(143)	-100.0%
1001-201-51-11-02510-5271 Workers Comp	3,441	0	(3,441)	-100.0%
1001-201-51-11-02510-5281 Dental Insurance	1,320	1,320	0	0.0%
1001-201-51-11-02510-5292 Life Insurance	525	525	0	0.0%
1001-201-51-11-02510-5294 LTD Insurance	487	487	(0)	0.0%
1001-201-51-11-02510-5296 HRA Service Fees	130	177	47	36.2%
1001-201-51-11-02510-5299 Admin Fee (Life > 50K)	11,000	11,000	0	0.0%
1001-201-51-11-02510-5352 Other Technical Svc	2,000	2,000	0	0.0%
1001-201-51-11-02510-5533 Postage	9,000	9,000	0	0.0%
1001-201-51-11-02510-5615 Equipment < $5K	1,000	1,000	0	0.0%
1001-201-51-11-02510-5652 Software & Licenses	8,000	8,000	0	0.0%
1001-201-51-11-02510-5811 Dues & Fees - Staff	550	550	0	0.0%
1001-201-51-11-02510-5835 Interest on ST Debt	30,000	200,000	170,000	566.7%
1001-201-51-11-02510-5898 Bank Fees & Penalties	1,750	1,750	0	0.0%
1001-201-51-11-02560 Communications	**13,000**	**13,000**	**0**	**0.0%**
1001-201-51-11-02560-5531 Communications - Budget	5,000	5,000	0	0.0%
1001-201-51-11-02560-5541 Advertising	6,000	6,000	0	0.0%
1001-201-51-11-02560-5551 Printing	2,000	2,000	0	0.0%
1001-201-51-11-02570 Human Resources	**163,187**	**216,014**	**52,828**	**32.4%**
1001-201-51-11-02570-5153 Supervisor Salaries	72,101	75,165	3,064	4.2%
1001-201-51-11-02570-5211 Health Insurance	19,823	22,202	2,379	12.0%
1001-201-51-11-02570-5220 FICA	6,714	7,002	288	4.3%
1001-201-51-11-02570-5234 VMERS	3,605	3,758	153	4.2%
1001-201-51-11-02570-5251 Tuition Reimb - EE	10,000	30,373	20,373	203.7%
1001-201-51-11-02570-5252 Mini-grants	30,665	31,358	694	2.3%
1001-201-51-11-02570-5253 Tuition Reimb Vendor	4,000	30,373	26,373	659.3%
1001-201-51-11-02570-5261 Unemployment Comp	37	48	10	26.9%
1001-201-51-11-02570-5271 Workers Comp	904	1,148	244	26.9%
1001-201-51-11-02570-5281 Dental Insurance	440	440	0	0.0%
1001-201-51-11-02570-5292 Life Insurance	75	75	0	0.0%
1001-201-51-11-02570-5294 LTD Insurance	197	197	0	0.0%
1001-201-51-11-02570-5296 HRA Service Fees	750	0	(750)	-100.0%
1001-201-51-11-02570-5297 Catamount Health Contr	5,000	5,000	0	0.0%
1001-201-51-11-02570-5353 csONE Annual Svc Fees	650	650	0	0.0%
1001-201-51-11-02570-5541 Advertising	5,000	5,000	0	0.0%
1001-201-51-11-02570-5581 Mileage & Travel	300	300	0	0.0%
1001-201-51-11-02570-5611 General Supplies	1,000	1,000	0	0.0%
1001-201-51-11-02570-5811 Dues & Fees - Staff	425	425	0	0.0%
1001-201-51-11-02570-5814 Fingerprint Screening	1,500	1,500	0	0.0%
1001-201-51-11-02580 Technology IT Dept	**592,868**	**654,375**	**61,507**	**10.4%**
1001-201-51-11-02580-5153 Supervisor Salaries	76,264	79,505	3,241	4.3%
1001-201-51-11-02580-5171 Tech/Prof Staff Sal	153,093	157,535	4,442	2.9%
1001-201-51-11-02580-5182 Summer Pay/Wages	2,619	2,730	111	4.3%
1001-201-51-11-02580-5183 Health Ins Buyout	3,000	3,000	0	0.0%
1001-201-51-11-02580-5194 Overtime Wages	2,000	2,000	0	0.0%
1001-201-51-11-02580-5211 Health Insurance	29,557	33,104	3,547	12.0%
1001-201-51-11-02580-5218 HSA	2,200	1,900	(300)	-13.6%
1001-201-51-11-02580-5219 HRA	5,900	5,900	0	0.0%
1001-201-51-11-02580-5220 FICA	17,746	18,342	596	3.4%
1001-201-51-11-02580-5234 VMERS	11,468	11,852	384	3.3%
1001-201-51-11-02580-5261 Unemployment Comp	121	125	4	3.4%
1001-201-51-11-02580-5271 Workers Comp	2,910	3,008	98	3.4%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-201-51-11-02580-5281 Dental Insurance	1,320	1,320	0	0.0%
1001-201-51-11-02580-5292 Life Insurance	226	226	0	0.0%
1001-201-51-11-02580-5294 LTD Insurance	290	290	0	0.0%
1001-201-51-11-02580-5296 HRA Service Fees	130	177	47	36.2%
1001-201-51-11-02580-5432 Technology R&M	6,000	6,000	0	0.0%
1001-201-51-11-02580-5532 Internet	114,120	114,120	0	0.0%
1001-201-51-11-02580-5534 Telephone	3,770	3,770	0	0.0%
1001-201-51-11-02580-5581 Mileage & Travel	1,000	1,000	0	0.0%
1001-201-51-11-02580-5651 Supplies-Tech Related	13,000	13,000	0	0.0%
1001-201-51-11-02580-5652 Software & Licenses	87,235	136,571	49,336	56.6%
1001-201-51-11-02580-5655 Tech Equipment < $5K	58,900	58,900	0	0.0%
1001-201-51-11-02590 Other Operations	**73,959**	**73,976**	**17**	**0.0%**
1001-201-51-11-02590-5220 FICA	401	418	17	4.2%
1001-201-51-11-02590-5443 Rentals Comp. and relate	56,698	56,698	0	0.0%
1001-201-51-11-02590-5536 Paper Shredding	360	360	0	0.0%
1001-201-51-11-02590-5611 General Supplies	13,500	13,500	0	0.0%
1001-201-51-11-02590-5612 Copier Paper	3,000	3,000	0	0.0%
1001-201-51-11-02610 Custodial Services	**1,023,648**	**1,046,770**	**23,123**	**2.3%**
1001-201-51-11-02610-5171 Tech/Prof Staff Sal	609,825	623,898	14,073	2.3%
1001-201-51-11-02610-5182 Summer Pay/Wages	27,219	10,906	(16,313)	-59.9%
1001-201-51-11-02610-5183 Health Ins Buyout	12,500	12,000	(500)	-4.0%
1001-201-51-11-02610-5194 Overtime Wages	21,641	20,000	(1,641)	-7.6%
1001-201-51-11-02610-5211 Health Insurance	89,849	100,629	10,780	12.0%
1001-201-51-11-02610-5218 HSA	0	2,200	2,200	100.0%
1001-201-51-11-02610-5219 HRA	15,800	15,800	0	0.0%
1001-201-51-11-02610-5220 FICA	48,733	48,562	(171)	-0.3%
1001-201-51-11-02610-5234 VMERS	29,935	30,634	699	2.3%
1001-201-51-11-02610-5261 Unemployment Comp	291	330	40	13.6%
1001-201-51-11-02610-5271 Workers Comp	7,976	7,963	(13)	-0.2%
1001-201-51-11-02610-5281 Dental Insurance	4,592	4,592	0	0.0%
1001-201-51-11-02610-5292 Life Insurance	407	456	49	12.0%
1001-201-51-11-02610-5296 HRA Service Fees	280	4,200	3,920	1400.0%
1001-201-51-11-02610-5411 Water & Sewer	1,100	1,100	0	0.0%
1001-201-51-11-02610-5431 Other Prof Services	1,000	1,000	0	0.0%
1001-201-51-11-02610-5521 P&C Insurance	140,000	150,000	10,000	7.1%
1001-201-51-11-02610-5611 General Supplies	1,000	1,000	0	0.0%
1001-201-51-11-02610-5615 Equipment < $5K	2,500	2,500	0	0.0%
1001-201-51-11-02610-5621 Natural Gas	1,500	1,500	0	0.0%
1001-201-51-11-02610-5622 Electricity	5,000	5,000	0	0.0%
1001-201-51-11-02610-5626 Gasoline & Diesel	2,500	2,500	0	0.0%
1001-201-51-11-02660 Security	**100,915**	**105,673**	**4,758**	**4.7%**
1001-201-51-11-02660-5325 SRO Trainings	1,500	1,500	0	0.0%
1001-201-51-11-02660-5347 Prof Svc - SRO	95,165	99,923	4,758	5.0%
1001-201-51-11-02660-5652 Software & Licenses	4,250	4,250	0	0.0%
1001-201-51-11-02680 Facility Maintenance	**406,280**	**441,224**	**34,944**	**8.6%**
1001-201-51-11-02680-5153 Supervisor Salaries	99,862	104,106	4,244	4.3%
1001-201-51-11-02680-5181 Non-Clerical Genrl Sal	194,168	199,022	4,854	2.5%
1001-201-51-11-02680-5182 Summer Pay/Wages	25,164	25,000	(164)	-0.7%
1001-201-51-11-02680-5183 Health Ins Buyout	291	1,500	1,209	416.2%
1001-201-51-11-02680-5194 Overtime Wages	3,000	3,000	0	0.0%
1001-201-51-11-02680-5211 Health Insurance	39,701	45,844	6,143	15.5%
1001-201-51-11-02680-5219 HRA	0	7,800	7,800	100.0%
1001-201-51-11-02680-5220 FICA	16,779	25,162	8,384	50.0%
1001-201-51-11-02680-5234 VMERS	14,100	15,156	1,056	7.5%
1001-201-51-11-02680-5261 Unemployment Comp	52	171	119	226.8%
1001-201-51-11-02680-5271 Workers Comp	3,402	4,126	724	21.3%

Account	FY25 Budget	FY26 Budget	Change $	Change %
1001-201-51-11-02680-5281 Dental Insurance	1,512	1,888	376	24.9%
1001-201-51-11-02680-5292 Life Insurance	264	264	0	0.0%
1001-201-51-11-02680-5294 LTD Insurance	0	275	275	100.0%
1001-201-51-11-02680-5296 HRA Service Fees	310	234	(76)	-24.5%
1001-201-51-11-02680-5341 Nutritional Svc	1,000	1,000	0	0.0%
1001-201-51-11-02680-5431 Other Prof Services	6,500	6,500	0	0.0%
1001-201-51-11-02680-5811 Dues & Fees - Staff	175	175	0	0.0%
1001-201-51-11-02711 Regular Transportation	**68,000**	**68,000**	**0**	**0.0%**
1001-201-51-11-02711-5511 Trans Svc-Pub VT LEA	3,000	3,000	0	0.0%
1001-201-51-11-02711-5519 Field Trip Transportatio	65,000	65,000	0	0.0%
1001-201-51-11-02902 Homeless Transportation	**5,250**	**5,250**	**0**	**0.0%**
1001-201-51-11-02902-5581 Mileage & Travel	250	250	0	0.0%
1001-201-51-11-02902-5611 General Supplies	5,000	5,000	0	0.0%
1001-201-51-11-05020 Debt Service-Long Term	**417,325**	**701,611**	**284,286**	**68.1%**
1001-201-51-11-05020-5831 Redemption of Principl	335,750	335,750	0	0.0%
1001-201-51-11-05020-5832 Interest on LT Debt	81,575	365,861	284,286	348.5%
1001-201-51-11-05090 Debt Service-Short Term	**46,369**	**42,004**	**(4,365)**	**-9.4%**
1001-201-51-11-05090-5831 Redemption of Principl	45,755	42,004	(3,751)	-8.2%
1001-201-51-11-05090-5832 Interest on LT Debt	615	0	(615)	-100.0%
1001-201-51-11-05390 Fund Transfers	**25,000**	**25,000**	**0**	**0.0%**
1001-201-51-11-05390-5912 Transfer to Food Svc	25,000	25,000	0	0.0%
1001-201-51-21 MTSD - District Office - K-12 Spec Ed Eligible for Reimbursement	**537,774**	**598,299**	**60,524**	**11.3%**
1001-201-51-21-01201 Special Ed	**78,920**	**89,709**	**10,789**	**13.7%**
1001-201-51-21-01201-5111 Teachers Salaries	70,061	79,963	9,902	14.1%
1001-201-51-21-01201-5183 Health Ins Buyout	1,000	1,000	0	0.0%
1001-201-51-21-01201-5220 FICA	5,360	6,117	758	14.1%
1001-201-51-21-01201-5232 VSTRS--OPEB	1,509	1,509	0	0.0%
1001-201-51-21-01201-5261 Unemployment Comp	36	42	5	14.1%
1001-201-51-21-01201-5271 Workers Comp	879	1,003	124	14.1%
1001-201-51-21-01201-5292 Life Insurance	75	75	0	0.0%
1001-201-51-21-02490 Special Ed Admin	**361,505**	**406,372**	**44,868**	**12.4%**
1001-201-51-21-02490-5141 Administrator Salaries	238,659	249,521	10,861	4.6%
1001-201-51-21-02490-5161 Clerical Salaries	27,000	28,148	1,148	4.3%
1001-201-51-21-02490-5183 Health Ins Buyout	2,000	0	(2,000)	-100.0%
1001-201-51-21-02490-5211 Health Insurance	49,062	82,647	33,586	68.5%
1001-201-51-21-02490-5219 HRA	8,000	8,000	0	0.0%
1001-201-51-21-02490-5220 FICA	20,323	21,242	919	4.5%
1001-201-51-21-02490-5234 VMERS	1,350	1,407	57	4.3%
1001-201-51-21-02490-5261 Unemployment Comp	138	144	6	4.5%
1001-201-51-21-02490-5271 Workers Comp	3,332	3,483	151	4.5%
1001-201-51-21-02490-5281 Dental Insurance	880	880	0	0.0%
1001-201-51-21-02490-5292 Life Insurance	600	600	0	0.0%
1001-201-51-21-02490-5294 LTD Insurance	390	390	0	0.0%
1001-201-51-21-02490-5296 HRA Service Fees	100	240	140	140.0%
1001-201-51-21-02490-5533 Postage	500	500	0	0.0%
1001-201-51-21-02490-5534 Telephone	1,000	1,000	0	0.0%
1001-201-51-21-02490-5652 Software & Licenses	7,500	7,500	0	0.0%
1001-201-51-21-02490-5811 Dues & Fees - Staff	670	670	0	0.0%
1001-201-51-21-02711 Regular Transportation	**97,350**	**102,218**	**4,868**	**5.0%**
1001-201-51-21-02711-5519 Field Trip Transportatio	97,350	102,218	4,868	5.0%
Grand Total	**36,418,613**	**39,291,625**	**2,873,012**	**7.9%**

Chittenden Solid Waste District

ADMINISTRATIVE OFFICE
1021 Redmond Road
Williston, VT 05495

EMAIL info@cswd.net
TEL (802) 872-8100

www.cswd.net

Chittenden Solid Waste District (CSWD) Fiscal Year 2024 Summary

The Chittenden Solid Waste District is a municipality created to implement solid waste management mandates legislated by the State of Vermont. The District is governed by a Board of Commissioners representing the communities of Chittenden County, Vermont.

Our Mission
The Chittenden Solid Waste District's mission is to reduce and manage the solid waste generated within Chittenden County in an environmentally sound, efficient, effective, and economical manner.

Financials
The big financial news for FY24 is that we again ended the year in a positive position. This is in part due to strong sales of recyclables at our Materials Recycling Facility (MRF) in the third and fourth quarters and a healthy year for our Organics Recycling Facility (ORF). We generated $15,962,722 in income, with expenses of 16,083,295. We conservatively budgeted both expenses and revenue, resulting in only needing to access $287,837 in reserves.

Waste Diversion
The residents, businesses, and institutions of our 18 member towns and cities generated an estimated 306,814 tons of solid waste to be managed in calendar year 2023, compared with 309,212 tons in 2022. Chittenden County continues to be among the national leaders in landfill diversion, with an estimated 59.7% of 2023's waste kept out of the landfill via composting (food scraps, leaves, and yard trimmings), anaerobic digestion, and recycling of Blue-Bin materials, Special Recycling, and Construction and Demolition materials. The County's diversion rate has remained steady over the last nine years with some variability in specific waste streams due to economic conditions, construction activity, or new mandates for collecting materials.

Materials Recycling Facility (MRF)
We've had a temporary setback with our new MRF construction project. The plan was to build it on a parcel of land owned by CSWD on Redmond Road in Williston. In 2020, a wetlands delineation showed an area where the new facility could be located without disturbing the Class II wetlands present on the property.

Since then, there have been several major changes that have impacted the site. A new road was constructed on the north side of the property, which changed the landscape and added an impermeable surface near where we had hoped to build the new MRF. Plus, as many Vermonters know, we experienced record rainfall over the last couple of years, which severely impacted the quality of the land. This spring, state officials and our consultant toured the site and discovered that it now qualifies as "primarily a wetland community." Our consultant also found that the northern part of the property, where we planned to build the MRF, is now over 80% wet meadow. We made the decision to leave that parcel undisturbed and move forward with finding an alternative location in Chittenden County to site the facility. We remain hopeful that we will be able to open our new facility sometime in 2026. Our next steps include identifying a new site for the MRF, reviewing, and revising the design plans and obtaining new permits. Our hope is this will all be completed by early 2025 so we can begin construction in the Summer of 2025.

Drop-Off Center Changes
At our Drop-Off Centers we focused on customer convenience. We increased our hours of operation in Essex, Milton, and South Burlington, to be open Tuesday through Saturday, 8:00 am to 3:30 pm. These changes not only ensure consistent

hours of operation for our customers but also brings much-needed stability for our Drop-Off Center team, providing them with two consecutive days off. This will help us continue to attract and retain talent.

We also made a slight increase in our bagged trash fees to help cover the rising costs of trash disposal and operating expenses at our six Drop-Off Centers. However, there was no increase in fees for recycling or food scraps.

Organics Recycling Facility (ORF)
FY24 was a big year for the Organics Recycling Facility. We significantly improved the residential customer drop-off experience by relocating the facility entrance, creating a dedicated food waste drop-off area, and expanding the types of materials customers can mix in, like natural wood with leaves and garden trimmings. For commercial customers, we added a new scale and office, and extended our drop-off hours to help streamline the process. We added staff to enhance the quality of incoming materials and reduce contamination.

Solar Glasses Reuse Program
In anticipation of this year's Solar Eclipse in Vermont on April 8th, CSWD partnered with Astronomers Without Borders to ensure solar eclipse glasses were diverted from Vermont's only landfill, and instead collected for reuse at future solar eclipse events around the world. Our team worked with towns, businesses, event organizers, and libraries to establish collection sites for solar glasses, successfully diverting over 115,000 solar glasses from the landfill.

This creative partnership not only generated a buzz in the community, but it also sparked a lot of media interest. We were interviewed by the Boston Globe, Vermont Public Radio, WCAX, WPTZ, Seven Days and the Burlington Free Press. It was extremely exciting to see so many people join forces to ensure the solar glasses find a new life beyond the April 8th eclipse.

The complete CSWD Annual Report will be available in February 2025 at CSWD.net.

Paul Ruess
Chair, Board of Commissioners

Sarah Reeves
Executive Director

GREEN UP VERMONT
www.greenupvermont.org

Success on Green Up Day May 4, 2024

Green Up Day, saw a 30% growth in volunteers over 2023, picked up over four tons of litter and 15,813 tires. In flood clean-up projects we took care of an additional 10,000 tires. We also attempted a Guinness World Records® title and succeeded! The record is: "The Most Pledges Received to Pick Up Trash in 24 Hours." Vermont is the only State in the nation that can boast this achievement and the only State that offers a program like Green Up Day. As one of Vermont's favorite traditions, it is imperative for today and for future generations to keep building pride, awareness, and stewardship for a clean Vermont, and keep residents civically engaged.

Green Up initiatives are year-round and further our environmental impact with waste reduction programs, additional clean-up efforts, and educational initiatives. We received a special flood recovery donation from Subaru of New England and have been able to rally volunteers and pay for many flood clean-up projects across the State.

Support from your municipality is essential to our program. Funds help pay for Green Up Day supplies, promotional outreach, and educational resources, contests for kids, and a $1,000 scholarship. CSWD has a combined payment for all Cities and Towns in the district.

Thank you for supporting this crucial program that takes care of where we all get to live, work and play.

Be an Environmental Hero – Donate on **Line 23 of the Vermont State Income Tax Form** or at **www.greenupvermont.org**.

2025 Green Up Day is May 3rd.

Green Up Vermont is a 501c3 nonprofit.

Local Health Office Annual Report: 2024

Burlington Local Health Office | 128 Lakeside Avenue, Burlington, VT 05401
802-863-7323 | AHS.VDHBurlington@Vermont.gov

Twelve Local Health Offices around the state are your community connection with the Vermont Department of Health. **The Burlington Local Office provides essential services and resources to towns in Chittenden County.** Some highlights of our work in 2024 are below. For more information, visit HealthVermont.gov/local/Burlington

Improve Family and Child Health

The Burlington Local Health Office served 2,900 pregnant people, new parents, and young children participating in the WIC program. Through the Farm to Family Program, WIC staff helped participants access over $17,000 in fruits and vegetables. WIC provides families with healthy foods, nutrition education, breast/chest feeding support, and referrals to health care providers and community resources. We are actively working to improve access to WIC services with telephone and video appointments. Learn more at www.healthvermont.gov/wic.

Protect Community Health and Safety

The Burlington Local Health Office remains committed to advancing equity, protecting against disease and injury, and preparing for health emergencies. We hosted 35 vaccination clinics and 1 pop-up dental clinic, delivering essential oral healthcare and education to 68 community members. Our office also supported residents affected by summer flooding by distributing 90 drinking water testing kits, 53 warm weather kits, and by sharing information on staying safe before, during, and after extreme weather events.

Create Resilient Communities

Health is affected by more than just healthcare. Transportation, housing, education, food access, social connections, and economic opportunity all play critical roles in shaping health outcomes. Throughout the year, our office has collaborated with municipalities, schools, worksites, healthcare providers, and other community organizations to evaluate the health and equity needs of our community. Together, we help craft local solutions that build healthier, more resilient, and thriving communities for everyone.

DOG LICENSING & THE VT SPAY NEUTER INCENTIVE PROGRAM aka "VSNIP"!

Pursuant to: 20 VS.A. §3581 of the Vermont Statutes Title 20: Internal Security and Public Safety, Chapter 193: Domestic Pet or Wolf-hybrid Control. Sub-chapter 002*:* Licenses: **A dog must be licensed (registered) by six months of age at your town office to be legal. Proof of a rabies vaccination within the last year is required. Dogs not licensed can be seized and euthanized per state statute.**

Registering identifies your dog. It's proof of protection against rabies in case an animal or person is bitten. Immediate medical attention is needed. Animals not vaccinated and registered could be quarantined or possibly seized and euthanized, enabling the brain to be tested. Rabies is deadly. PLEASE LICENSE NOW!

Vermont Statutes Title 20 - Internal Security and Public Safety Chapter 193 - Domestic Pet or Wolf-Hybrid Control §3621. Issuance of warrant to impound; complaint.

(a)(1) The legislative body of a municipality may at any time issue a warrant to one or more police officers, constables, pound keepers, or appointed animal control officers, directing them to promptly impound all dogs or wolf-hybrids within the town or city not licensed according to the provisions of this subchapter, except as exempted by section 3587 of this title, and to enter a complaint against the owners or keepers of the impounded dogs and wolf-hybrids.

A puppy (or kitten) can have their first rabies vaccination after 12 weeks of age. Community Animal Aid hosts a Wellness Clinic, including rabies vaccinations, for those unhoused or those receiving state benefits usually on the 2nd Saturday of the month: East Barre Fire Station. Check for updates: AnimalAidVT@gmail.com or 802-734-0259. Tractor Supply Stores host a monthly rabies clinic, and some VT Humane Societies and veterinarians offer a rabies clinic in March.

THE VT SPAY NEUTER INCENTIVE PROGRAM aka "VSNIP"

VSNIP helps income eligible Vermonters have dogs and cats spayed/neutered and vaccinated at a very reduced cost to them. Veterinary offices are throughout the state and we invite other veterinarians to join this altruistic effort to help continue eliminating routine euthanasia of mostly, an over population of cats and kittens. For an application, call 802-672-5302. Push #2 for instructions, or visit: VSNIP.VERMONT.GOV Sue Skaskiw, Administrator

TOGETHER WE DO MAKE A DIFFERENCE!

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 Keeper.. 802-893-2424

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) 802-893-6551

Milton School District... 802-893-5400

Superintendent of Schools 802-893-5302

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-Franklin**	**Telephone**
	Tony Micklus	(802) 310-6429
	Chris Taylor	(802) 233-7579
	Chittenden-25	
	Brenda Steady	(802) 893-0516
	Grand Isle-Chittenden	
	Leland Morgan	(802) 318-0227
	Michael Morgan	(802) 881-7835
State Senator – Chittenden North	*Chris Mattos*	(802) 922-2059
State & Federal Officials	*Governor Phil Scott*	(802) 828-3333
	US Senator Bernie Sanders	(202) 224-5141
	US Senator Peter Welch	(202) 224-4242
	Representative to Congress Becca Balint	(202) 225-4115
All legislators can be reached during session through the Sergeant of Arms		**(802) 828-2228**