

TOWN OF MILTON, VERMONT

ANNUAL REPORT

Fiscal Year ending June 30, 2019



Hot air balloons over Lake Arrowhead

GENERAL INFORMATION

Town website: www.miltonvt.gov

OFFICE HOURS

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

DATES TO REMEMBER

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

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

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

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

2019/2020 TAX RATES

Town - \$0.5384

Education Residential - \$1.4622

Ed Non-Residential - \$1.6625

Grand List 2019 - \$11,699,883.09

MUNICIPAL OFFICES OBSERVE THE FOLLOWING HOLIDAYS:

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

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

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

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TOWN ORGANIZATION INFORMATION

CONTACT...

FOR...

Animal Control

Domestic animal complaints and questions

Assessor's Office

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

Finance Department

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

Fire/Rescue

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

Health Officer

Rental Housing Code Enforcement, Public Health Hazards and Animal Bites

Planning & Zoning

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

Police Department

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

Public Works Administration

Road, Water & Wastewater, Buildings & Grounds

Public Safety

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

Recreation Department

Adult/Children Programs, Community Events, Park and Field Usage, Recreation Information

Town Clerk/Treasurer

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

Town Manager

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

ELECTED OFFICIALS

TERM	NAME	DATE ELECTED	EXPIRES	
CHAMPLAIN WATER DISTRICT REPRESENTATIVE				
3-year	Ron Hubert	2019	2020	2 years remaining
JUSTICES OF THE PEACE				
2-year	Charles Barsalow	2018 (Feb 2019)	Feb 2021	
2-year	Steve Burke	2018 (Feb 2019)	Feb 2021	
2-year	Kevin Endres	2018 (Feb 2019)	Feb 2021	
2-year	Mary Ann Duffy Godin	2018 (Feb 2019)	Feb 2021	
2-year	Reginald Godin	2018 (Feb 2019)	Feb 2021	
2-year	Ron Hubert	2018 (Feb 2019)	Feb 2021	
2-year	Jon P. Hughes	2018 (Feb 2019)	Feb 2021	
2-year	Christopher Mattos	2018 (Feb 2019)	Feb 2021	
2-year	Amy Maxfield	2018 (Feb 2019)	Feb 2021	
2-year	Dana Maxfield	2018 (Feb 2019)	Feb 2021	
2-year	Leland Morgan	2018 (Feb 2019)	Feb 2021	
2-year	Michael Morgan	2018 (Feb 2019)	Feb 2021	
2-year	John Palasik	2018 (Feb 2019)	Feb 2021	
2-year	Tom Rowley	2018 (Feb 2019)	Feb 2021	
2-year	Brenda Steady	<i>appointed 2019</i>	Feb 2021	
LIBRARY TRUSTEES				
3-year	Judy Schmidt	2019	2022	
3-year	Lisa Barron	2017	2020	
3-year	Veronica Valz	2018	2021	
2-year	Christine Hauslein	2019	2021	
2-year	Jennifer Dooley	2018	2020	
MODERATOR				
1-year	vacant			
SCHOOL TRUSTEES				
3-year	Rick Dooley	2019	2022	
3-year	Jeremy Metcalf	2018	2020	2 years remaining
3-year	Emily Hecker	2018	2021	
2-year	Mike Joseph	2018	2020	
1-year	Rae Couillard	2019	2020	
SELECTBOARD				
3-year	Darren Adams	2017	2020	
3-year	Chris Taylor	2019	2022	
3-year	John Palasik	2018	2021	
1-year	Dana Maxfield	2019	2020	
1-year	Mike Morgan	2019	2020	
TOWN CLERK				
3-year	Sheryl M. Prince	2018	2021	
TREASURER				
3-year	John C. Gifford	2018	2021	

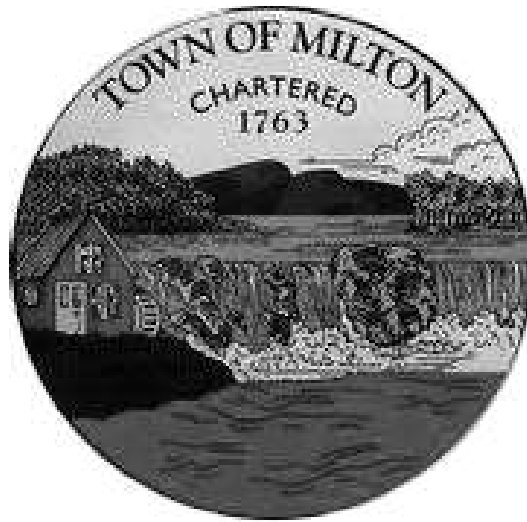
BOARDS & COMMISSIONS

		TERM EXPIRES (June 30)
Conservation Commission	<i>Dan Gaherty, Chair</i>	2021
	<i>Judith Kinner, Vice-Chair</i>	2022
	<i>Laurie DiCesare, Clerk</i>	2020
	<i>Bonnie Pease</i>	2023
	<i>Juli Tyson</i>	2023
	<i>vacant</i>	—
Development Review Board	<i>Bruce Jenkins, Chair</i>	2022
	<i>Henry Bonges, Vice-Chair</i>	2020
	<i>Julie Rutz, Clerk</i>	2022
	<i>Robert Brisson</i>	2022
	<i>Sean Cannon</i>	2022
	<i>vacant</i>	—
Economic Development Commission	<i>Donald Turner Jr, Ex-Officio Chair</i>	
	<i>Amy Rex, Ex-Officio Vice-Chair</i>	
	<i>Tony Micklus, Business Rep & Clerk</i>	2020
	<i>Louis Mossey III, Community Rep</i>	2020
	<i>Bob Lombard, Community Rep</i>	2021
	<i>Jamie Parent, Milton Busn Assoc Rep</i>	2021
	<i>Rich DeSouza, Business Rep</i>	2020
	<i>Michael Joseph, Business Rep</i>	2020
	<i>Richard Saunders, Community Rep</i>	2022
	<i>Ian Squirrel, Business Rep</i>	2022
Planning Commission	<i>John Lindsay, Chair</i>	2023
	<i>Tony Micklus, Vice-Chair</i>	2022
	<i>Lori Donna</i>	2023
	<i>vacant</i>	—
	<i>vacant</i>	—
Recreation Commission	<i>John Lindsay Jr, Chair</i>	2022
	<i>Sharon Radtke, Vice-Chair</i>	2022
	<i>Wayne Peters</i>	2020
	<i>Renee Berteau</i>	2020
	<i>vacant</i>	2021
Cemetery Advisory Board	<i>Jim Ballard</i>	
	<i>Allen Beaupre</i>	
	<i>Robert Lombard</i>	
	<i>John Mayville</i>	
	<i>Pete Staniels</i>	

APPOINTED OFFICIALS

<i>Animal Control Officers</i>	<i>Justin Bergeron</i>
<i>Assessor</i>	<i>Edgar Clodfelter</i>
<i>Champlain Water District Representative Alternate</i>	<i>David Allerton, P.E.</i>
<i>Chittenden County Regional Planning Representative</i>	<i>Tony Micklus</i>
<i>Chittenden County Transportation Authority</i>	<i>John Sharrow</i>
<i>Chittenden Solid Waste District Representative</i>	<i>Kenneth Nolan</i>
<i>Fire Chief</i>	<i>Christian Poirier</i>
<i>Fire Warden</i>	<i>Donald Turner Jr.</i>
<i>Health Officer & Deputy Health Officer</i>	<i>Amanda Pitts & Roger Dickinson</i>
<i>Highway Superintendent</i>	<i>Eric Gallas</i>
<i>Library Director</i>	<i>Susan Larson</i>
<i>Planning Director</i>	<i>Michael Burris</i>
<i>Police Chief</i>	<i>Steve Laroche</i>
<i>Public Safety Director</i>	<i>Taylor Yeates</i>
<i>Public Works Director</i>	<i>David Allerton, P.E.</i>
<i>Recreation Director</i>	<i>Kym Duchesneau</i>
<i>Rescue Chief</i>	<i>Taylor Yeates</i>
<i>School Business Manager</i>	<i>Katie Glover</i>
<i>Superintendent of Schools</i>	<i>Amy Rex</i>
<i>Town Manager</i>	<i>Donald Turner Jr.</i>
<i>Town/School Auditors</i>	<i>Sullivan Powers & Co.</i>
<i>Tree Warden</i>	<i>Kris Dulmer</i>
<i>Water/Wastewater Superintendent</i>	<i>Thomas Elwood</i>
<i>Zoning Administrator</i>	<i>Amanda Pitts</i>

TOWN OF MILTON



TOWN INFORMATION & FINANCIAL STATEMENTS

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

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Montpelier, VT 05601
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Fred Duplessis, CPA
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Chad A. Hewitt, CPA
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VT Lic. #92-000180

Independent Auditor's Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Milton, Vermont, as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Town of Milton, Vermont's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Town of Milton, Vermont, as of June 30, 2019, 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.

Other Matters

Correction of Error

As described in Note III.C. to the financial statements, a certain error resulting in an understatement of receivables was corrected by management during the current year. Our opinion is not modified with respect to this matter.

Required Supplementary Information

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

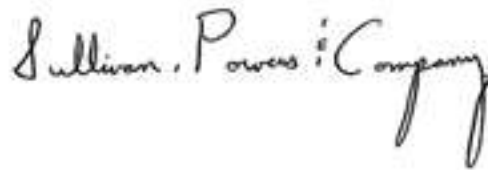
Other Information

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

Other Reporting Required by “Government Auditing Standards”

In accordance with “Government Auditing Standards”, we have also issued our report dated January 16, 2020 on our consideration of the Town of Milton, Vermont’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with “Government Auditing Standards” in considering the Town of Milton, Vermont’s internal control over financial reporting and compliance.

January 16, 2020
Montpelier, Vermont
VT Lic. #92-000180

A handwritten signature in dark ink that reads "Sullivan Powers & Company". The signature is written in a cursive, flowing style.

TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

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, 2019. Please note that this section of the Basic Financial Statements is unaudited.

FINANCIAL HIGHLIGHTS

- The Town's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by \$39,622,591 (net position). Of this amount, \$2,442,559 (unrestricted net position) may be used to meet the Town's ongoing obligations. The balance of net position is made up of \$34,469,410 invested in capital assets net of related debt and \$2,710,622 restricted for specific purposes.
- The Town's total net position increased by \$1,216,243 (3.2%). Of this amount, net position of the governmental activities decreased by \$1,970,156 (11.2%), and net position attributable to business-type activities increased by \$3,186,399 (15.3%).
- At the close of the current fiscal year, the Town's governmental funds reported combined ending fund balances of \$10,467,493. This is a decrease of \$2,989,599 from the prior year's combined ending fund balance of \$13,457,092. Roughly 88% of this decrease is in restricted fund balances, most of which are in the TIF funds. The balance of the decrease is primarily a reduction of the assigned fund balance in the capital reserve fund.
- 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 \$1,533,029, or approximately 21.1% of total general fund expenditures.
- The Town's total outstanding long-term debt decreased by \$3,252,806 during the current fiscal year. Additions to long-term debt totaled \$747,051 offset by principal payments of \$3,999,857. Of the total principal payments, \$3,034,545 was pre-payments of debt with North/South TIF funds.

OVERVIEW OF THE FINANCIAL STATEMENTS

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

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

TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

Government-Wide Financial Statements

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

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

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

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

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

Fund Financial Statements

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

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

TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019

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

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

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

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

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

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

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

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

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

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Summary Statement of Net Position

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Assets:						
Cash and Investments	\$ 11,709,633	\$ 14,396,507	\$ -	\$ -	\$ 11,709,633	\$ 14,396,507
Receivables, Net	746,759	693,456	692,594	534,446	1,439,353	1,227,902
Other Assets	(499,390)	(385,638)	652,261	482,792	152,871	97,154
Capital Assets	14,021,251	12,921,894	25,852,860	26,034,336	39,874,111	38,956,230
Total Assets	25,978,253	27,626,219	27,197,715	27,051,574	53,175,968	54,677,793
Deferred Outflows of Resources	671,247	739,279	34,589	50,638	705,836	789,917
Liabilities:						
Other Liabilities	1,052,074	846,012	160,298	178,230	1,212,372	1,024,242
Noncurrent Liabilities	9,918,462	9,902,502	3,032,248	6,218,377	12,950,710	16,120,879
Total Liabilities	10,970,536	10,748,514	3,192,546	6,396,607	14,163,082	17,145,121
Deferred Inflows of Resources	91,471	59,335	4,660	4,064	96,131	63,399
Net Position:						
Net Investment in Capital Assets	11,561,418	10,799,323	22,907,992	19,923,544	34,469,410	30,722,867
Restricted	2,710,622	4,801,705	0	0	2,710,622	4,801,705
Unrestricted	1,315,453	1,956,621	1,127,106	777,997	2,442,559	2,734,618
Total Net Position	\$ 15,587,493	\$ 17,557,649	\$ 24,035,098	\$ 20,701,541	\$ 39,622,591	\$ 38,259,190

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 \$39,622,591. The Town's total net position is split between governmental activities net position of \$15,587,493 and business-type activities net position of \$24,035,098.

The largest portion of the Town's total net position \$34,469,410 (87.0%) 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 \$2,710,622 (6.8%) of restricted net position. Restricted net position represents assets whose use is subject to external restrictions. The remaining balance of \$2,442,559 (6.2%) is unrestricted net position, which may be used to meet the government's ongoing financial obligations. Included in unrestricted net position are amounts that management has assigned for particular purposes, such as capital reserve funds and reserves for expenditures in subsequent years.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

Summary of the Statement of Activities

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Revenues:						
Program Revenues:						
Charges for Services	\$ 811,114	\$ 785,980	\$ 1,888,233	\$ 1,794,372	\$ 2,699,347	\$ 2,580,352
Operating Grants & Contributions	471,919	626,336	10,000	0	481,919	626,336
Capital Grants & Contributions	263,569	336,255	4,165	0	267,734	336,255
General Revenues:						
Property Taxes	7,303,919	6,968,153	0	0	7,303,919	6,968,153
Other	465,435	358,788	16,351	994	481,786	359,782
Total Revenues	9,315,956	9,075,512	1,918,749	1,795,366	11,234,705	10,870,878
Expenses:						
General Government	1,740,306	1,842,970	0	0	1,740,306	1,842,970
Public Safety	2,901,184	2,802,578	0	0	2,901,184	2,802,578
Highways and Streets	2,679,498	2,778,442	0	0	2,679,498	2,778,442
Culture and Recreation	541,476	490,138	0	0	541,476	490,138
Community Development	0	204,769	0	0	0	204,769
Interest on Long-Term Debt	265,227	134,551	0	0	265,227	134,551
Water	0	0	920,913	941,679	920,913	941,679
Wastewater	0	0	969,858	1,023,429	969,858	1,023,429
Total Expenses	8,127,691	8,253,448	1,890,771	1,965,108	10,018,462	10,218,556
Increase (Decrease) in Net Position						
Before Transfers	1,188,265	822,064	27,978	(169,742)	1,216,243	652,322
Transfers	(3,158,421)	(489,624)	3,158,421	489,624	0	0
Increase (Decrease) in Net Position	(1,970,156)	332,440	3,186,399	319,882	1,216,243	652,322
Beginning Net Position	17,557,649	17,225,209	20,848,699	20,381,659	38,406,348	37,606,868
Ending Net Position	\$ 15,587,493	\$ 17,557,649	\$ 24,035,098	\$ 20,701,541	\$ 39,622,591	\$ 38,259,190

Governmental Activities

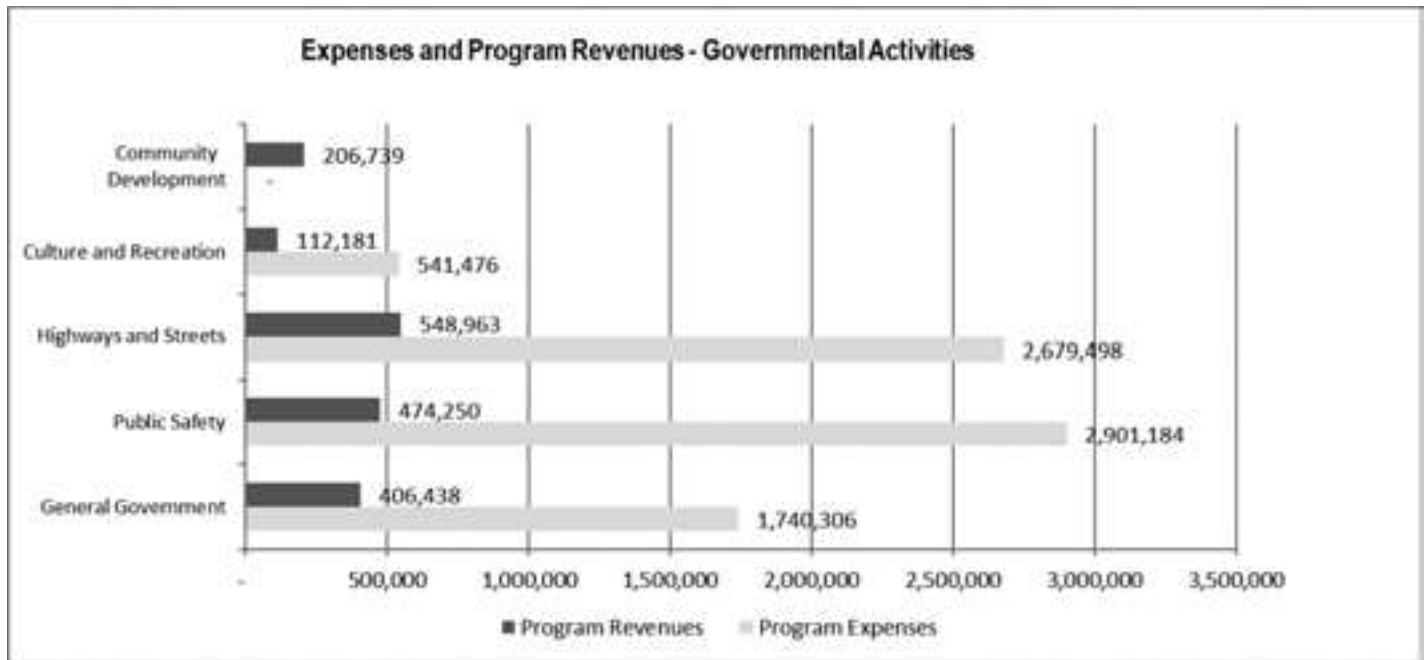
Governmental activities decreased the Town's net position by \$1,970,156 for the year ended June 30, 2019. Key elements of the change are as follows.

- Total governmental activities' revenues increased by 2.6% (\$240,444) from 2018 to 2019. This was driven by an increase in property tax revenue.
- Property tax revenues increased 4.8% or \$335,766 from the previous year as a result of a slight increase of 1.2% in the property tax rate to \$0.5392 per \$100 of assessed value from \$0.5251 in 2018.
- Total governmental activities' expenses decreased by 1.5% (\$125,757) from 2018 to 2019. Public safety expenses end the year at 35.7% (\$2,901,184) of total governmental activities' expenses. Public safety remains the largest category of expenses from year to year, followed closely by highways and streets at 33.0% (\$2,679,498) of total governmental activities' expenses for the year.
- General Government expenses decreased 5.6% or \$102,664 from the previous year. This was a result of several staff vacancies across multiple departments as well as some budgeted savings in insurance/risk management.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

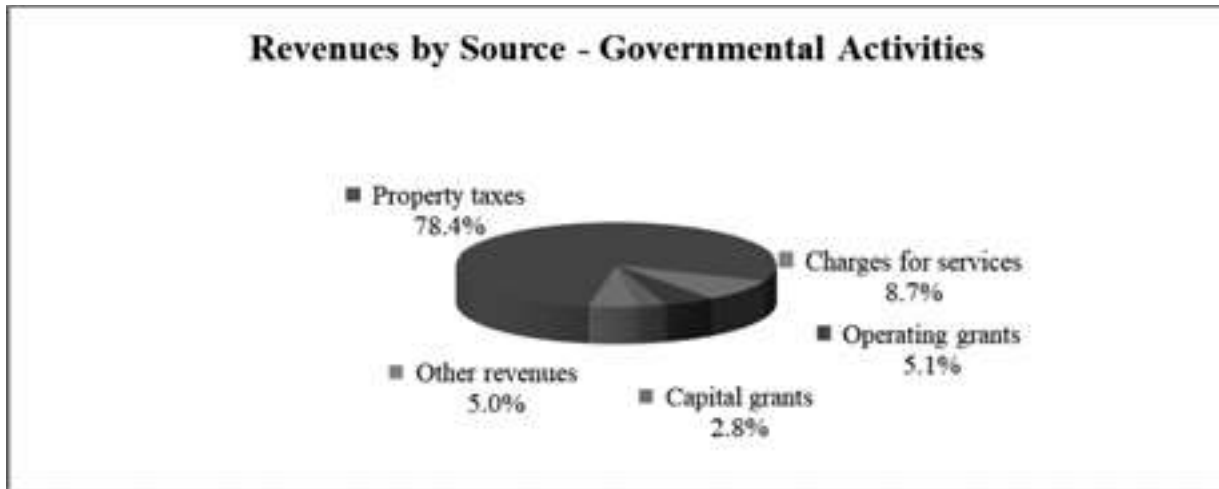
- Community development expenses decreased 100.0% or \$204,769 from the previous year as a result of a pass-through grant that ended in the prior year.
- Interest on long-term debt increased by 97.1% or \$130,676 as a result of the TIF bonds and new debt for equipment/fire truck/road reconstruction that were added in the prior and current years respectively.

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.



**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

The vast majority of revenue for governmental activities comes from property taxes; 78.4% of total revenue or \$7,303,919. The second largest category of revenue is charges for services coming in at 8.7% or \$811,114 of total revenue. The following graph shows the distribution of governmental activities revenues by source for the year ended June 30, 2019.



Business-type Activities

Business-type activities increased the Town's net position by \$3,186,399 during the current fiscal year. Key elements of this increase are as follows.

- Charges for services increased by \$93,861 or 5.2% from \$1,794,372 to \$1,888,233. On the government-wide financial statements charges for services in the business-type activities are made up of user fees, penalties and connection fees. Increases in user fees (\$71,592) make up the majority of the increase, followed by an increase in connection fees (\$27,057).
- Total expenses of \$1,890,771 reflect a decrease of \$74,337 (3.8%) as compared to the prior year. The driving factors contributing to the decrease are as follows.
 - The Town purchases water from the Champlain Water District. The cost of purchased water decreased by \$45,683 or 11.2% from the previous year.
 - Utilities decreased \$16,712 or 11.8% for a reduction in electricity due to increased efficiency and some downtime for routine maintenance.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

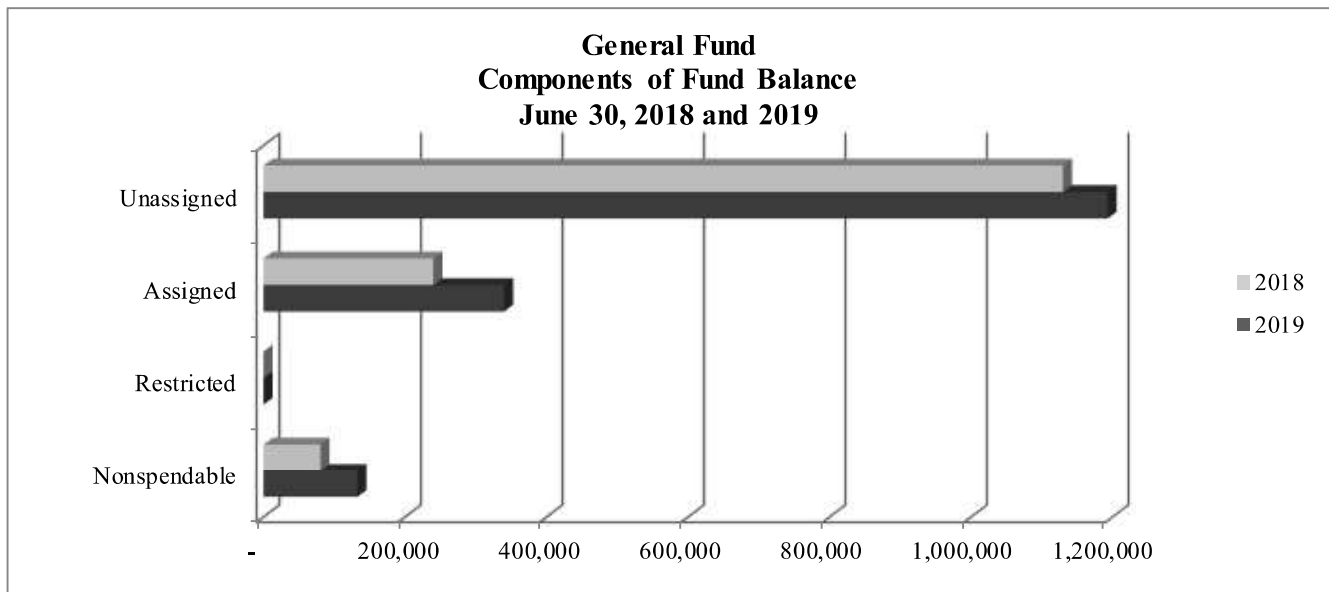
As noted earlier, the Town uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Information presented and discussed in this section is specific to the fund financial statements.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

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.

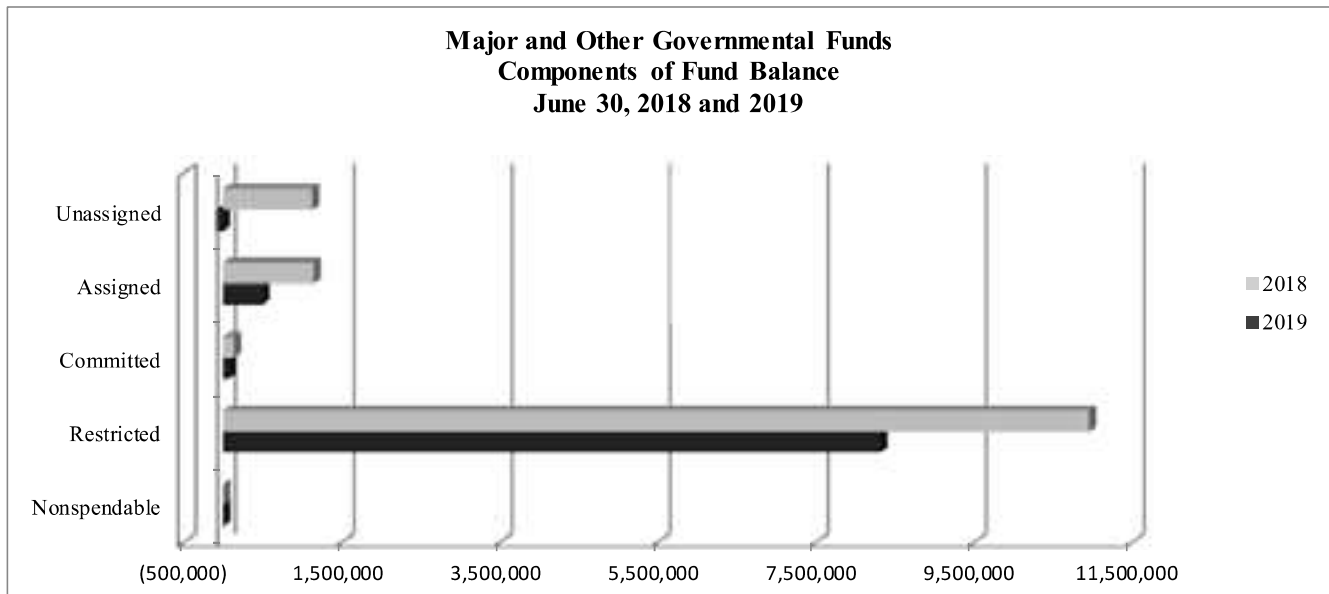
At June 30, 2019, the Town's governmental funds reported combined fund balances of \$10,467,493, a decrease of \$2,989,599 in comparison with the prior year. 10.5% of this amount (\$1,097,923) constitutes unassigned fund balance, which is available for spending at the government's discretion. The remainder of the fund balance is either nonspendable, restricted, committed, or assigned to indicate that it is not in spendable form (\$137,191), restricted for particular purposes (\$8,319,207), committed for particular purposes (\$73,905), or assigned by the Town for particular purposes (\$839,267). The components of each category of fund balance are detailed in Footnote IV.J. Fund Balances.



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 \$1,665,720, an increase of \$215,304 from the previous year. Of this amount, \$132,691 is in non-spendable form (prepaid expenses and inventories). Of the remaining amount, \$340,000 is assigned for purposes detailed in Footnote IV.J. and \$1,193,029 is unassigned.

As a measure of the general fund's liquidity, it may be useful to compare total fund balance to total general fund expenditures. Total fund balance represents approximately 23.0% of total general fund expenditures, however, this amount includes nonspendable balances which would not be available to finance general fund expenditures if necessary. The remaining categories of fund balance (committed, assigned, and unassigned) are referred to as unrestricted fund balance and are resources that could be liquidated to support general fund expenditures if necessary. Unrestricted fund balance represents 21.1% of total general fund expenditures.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**



In the governmental funds other than the general fund the most noteworthy change to fund balance is a decrease in restricted fund balance of \$2,638,155. The Town's two TIF districts report a decrease in restricted fund balance of \$2,612,563 with \$2,393,908 from the North/South TIF fund primarily for the pre-payment of debt as this TIF District retired in April 2019.

General Fund Budgetary Highlights

The Town's budget for the year ended June 30, 2019 passed on the first vote in March of 2018 and there were no amendments made during the year. The voter approved budget included a \$240,000 reduction in fund balance (a budgeted deficit). Actual results on the year were a surplus of \$215,304. Expenditures came in under budget by \$185,700 as a result of salary savings for vacancies in several departments. Revenues were over budget by \$269,604. The most significant contributing factor is transfers in for debt which was over budget by \$170,261 as a result of TIF funds being used to pre-pay debt related to the North/South TIF District.

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 \$5,493,044, an increase of \$204,439 or 3.9% from the previous year. The water fund has \$5,188,110 of net position invested in capital assets net of related debt. This leaves a small unrestricted balance in the fund of \$304,934. In the sewer fund, total net position is \$18,542,054, an increase of \$2,981,960 or 19.2% 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 (\$17,719,882), leaving a small unrestricted balance of \$822,172. Other major factors concerning the finances of these funds have already been addressed in the discussion of the Town's business-type activities.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The Town's capital assets for governmental and business-type activities as of June 30, 2019 were \$59,887,446 (before depreciation). This investment in capital assets includes land, construction in progress, buildings and improvements, machinery and equipment, and infrastructure. The Town's combined investment in capital assets increased by \$1,813,293 from June 30, 2018 to June 30, 2019, or 3.1%. Combined accumulated depreciation at the end of the year is \$20,013,335. The increase in combined investment in new capital assets of \$1,813,293 resulted in a total combined investment in capital assets which exceeded the accumulated depreciation of \$20,013,335 causing a net increase in capital assets net of accumulated depreciation.

Summary of Capital Assets

	Governmental Activities		Business-type Activities		Total Government	
	2019	2018	2019	2018	2019	2018
Capital Assets:						
Land	\$ 1,324,859	\$ 1,324,859	\$ 117,520	\$ 117,520	\$ 1,442,379	\$ 1,442,379
Construction in Progress	1,319,407	503,408	112,262	0	1,431,669	503,408
Land Improvements	348,090	225,135	0	0	348,090	225,135
Buildings and Improvements	4,619,572	4,324,548	0	0	4,619,572	4,324,548
Vehicles, Machinery and Equipment	6,463,283	6,395,489	522,187	498,277	6,985,470	6,893,766
Infrastructure	13,465,373	13,090,024	31,594,893	31,594,893	45,060,266	44,684,917
	27,540,584	25,863,463	32,346,862	32,210,690	59,887,446	58,074,153
Less: Accumulated Depreciation	(13,519,333)	(12,941,569)	(6,494,002)	(6,176,354)	(20,013,335)	(19,117,923)
Total Assets, Net	\$ 14,021,251	\$ 12,921,894	\$ 25,852,860	\$ 26,034,336	\$ 39,874,111	\$ 38,956,230

Major capital asset activity for the year ended June 30, 2019 included the following:

- Paving projects totaling \$302,266 were completed during the year contributing to the increase in governmental activities infrastructure.
- Vehicle and equipment purchases during the year included one police cruiser, sidewalk plow, grader, loader, and two highway trucks.
- Other capital purchases include police evidence room upgrades, power stretchers for rescue, upgraded vault shelving, North Rd box culvert, several ditching improvement projects, completion of the field house, sludge holding tank and pump station rehabs, and DO probe replacement.

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

Long-Term Debt

The Town began the year with \$14,467,507 in long-term debt outstanding. As of June 30, 2019, this amount had decreased by \$3,252,806 or 22.5% to end the current year with \$11,214,701 in long-term debt outstanding.

**TOWN OF MILTON, VERMONT
MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2019**

Summary of Long Term Debt

	<u>June 30, 2018</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2019</u>
Governmental Activities	\$ 8,356,715	\$ 715,833	\$ 802,715	\$ 8,269,833
Business-type Activities	<u>6,110,792</u>	<u>31,218</u>	<u>3,197,142</u>	<u>2,944,868</u>
Total Government	<u>\$ 14,467,507</u>	<u>\$ 747,051</u>	<u>\$ 3,999,857</u>	<u>\$ 11,214,701</u>

Factors contributing to the change include the following:

- Principal payments totaling \$802,715 were made on governmental activities debt and principal payments totaling \$3,197,142 were made on business-type activities debt.
- New debt in the amount of \$715,833 was incurred for the highway equipment/fire truck/bridge improvements as approved by voters.

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

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

The Town's FY20 approved expenditure budget of \$7,979,059 was an increase of \$309,545 from the FY19 budget. Due to decreases in other revenues, the amount to be raised by property taxes increased by \$226,619 resulting in the Town raising the municipal tax rate slightly from \$0.5392 to \$0.5393.

The FY20 budget includes a \$340,000 reduction in fund balance (a budgeted deficit), up from \$240,000 in the prior year. The fund balance assigned for paving was entirely spent in FY19. The FY20 paving budget is \$235,000, with an additional \$1,000,000 through bonding as approved by voters resulting in increased debt service payments in future years.

The budgeted capital transfer was reduced by \$755 for a total of \$230,098.

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.

TOWN OF MILTON, VERMONT
STATEMENT OF NET POSITION
JUNE 30, 2019

	Governmental Activities	Business-type Activities	Total
<u>ASSETS</u>			
Cash	\$ 5,411,321	\$ 0	\$ 5,411,321
Investments	6,298,312	0	6,298,312
Receivables (Net of Allowance for Uncollectibles)	746,759	692,594	1,439,353
Internal Balances	(632,081)	632,081	0
Prepaid Expenses	59,505	0	59,505
Inventory	73,186	20,180	93,366
Capital Assets:			
Land	1,324,859	117,520	1,442,379
Construction in Progress	1,319,407	112,262	1,431,669
Other Capital Assets, (Net of Accumulated Depreciation)	11,376,985	25,623,078	37,000,063
Total Assets	25,978,253	27,197,715	53,175,968
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	671,247	34,589	705,836
Total Deferred Outflows of Resources	671,247	34,589	705,836
<u>LIABILITIES</u>			
Accounts Payable	768,249	108,753	877,002
Accrued Payroll and Benefits Payable	114,102	13,071	127,173
Unearned Revenue	22,220	0	22,220
Due to Others	72,590	0	72,590
Accrued Interest Payable	74,913	38,474	113,387
Noncurrent Liabilities:			
Due within One Year	624,500	161,168	785,668
Due in More than One Year	9,293,962	2,871,080	12,165,042
Total Liabilities	10,970,536	3,192,546	14,163,082
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Prepaid Property Taxes	1,048	0	1,048
Deferred Inflows of Resources Related to the Town's Participation in VMERS	90,423	4,660	95,083
Total Deferred Outflows of Resources	91,471	4,660	96,131
<u>NET POSITION</u>			
Net Investment in Capital Assets	11,561,418	22,907,992	34,469,410
Restricted for:			
Husky/Catamount TIF	180,077	0	180,077
Town Core TIF	2,060,052	0	2,060,052
Impact Fee Eligible Expenses	216,346	0	216,346
Other Purposes	254,147	0	254,147
Unrestricted	1,315,453	1,127,106	2,442,559
Total Net Position	\$ 15,587,493	\$ 24,035,098	\$ 39,622,591

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

TOWN OF MILTON, VERMONT
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2019

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Functions/Programs:							
Primary Government:							
Governmental Activities:							
General Government	\$ 1,740,306	\$ 341,754	\$ 55,725	\$ 24,201	\$ (1,318,626)	\$ 0	\$ (1,318,626)
Public Safety	2,901,184	386,649	125,310	0	(2,389,225)	0	(2,389,225)
Highways and Streets	2,651,859	11,362	279,471	239,368	(2,121,658)	0	(2,121,658)
Culture and Recreation	541,476	64,749	11,413	0	(465,314)	0	(465,314)
Cemetery	27,639	6,600	0	0	(21,039)	0	(21,039)
Interest on Long-term Debt	265,227	0	0	0	(265,227)	0	(265,227)
Total Governmental Activities	8,127,691	811,114	471,919	263,569	(6,581,089)	0	(6,581,089)
Business-type Activities:							
Water	920,913	1,112,286	0	0	0	191,373	191,373
Sewer	969,858	775,947	10,000	4,165	0	(179,746)	(179,746)
Total Business-type Activities	1,890,771	1,888,233	10,000	4,165	0	11,627	11,627
Total Primary Government	\$ 10,018,462	\$ 2,699,347	\$ 481,919	\$ 267,734	(6,581,089)	11,627	(6,569,462)
General Revenues:							
Property Taxes					7,303,919	0	7,303,919
Penalties and Interest on Delinquent Taxes					87,107	0	87,107
General State Grants					81,667	0	81,667
Impact Fees					48,345	0	48,345
Unrestricted Investment Earnings					199,054	8,661	207,715
Gain on Sale of Vehicles					27,790	7,690	35,480
Other Revenues					21,472	0	21,472
Transfers:					(3,158,421)	3,158,421	0
Total General Revenues and Transfers					4,610,933	3,174,772	7,785,705
Change in Net Position					(1,970,156)	3,186,399	1,216,243
Net Position - July 1, 2018, As Restated					17,557,649	20,848,699	38,406,348
Net Position - June 30, 2019					\$ 15,587,493	\$ 24,035,098	\$ 39,622,591

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

TOWN OF MILTON, VERMONT
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2019

	General Fund	Husky/Catamount TIF Fund	Town Core TIF Fund	Capital Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash	\$ 3,702,362	\$ 198,822	\$ 1,461,808	\$ 0	\$ 48,329	\$ 5,411,321
Investments	0	0	6,298,312	0	0	6,298,312
Receivables (Net of Allowance for Uncollectibles)	631,854	0	8,202	77,117	29,586	746,759
Due from Other Funds	0	22	8,290	435,017	934,195	1,377,524
Prepaid Expenses	59,505	0	0	0	0	59,505
Inventory	73,186	0	0	0	0	73,186
Total Assets	\$ <u>4,466,907</u>	\$ <u>198,844</u>	\$ <u>7,776,612</u>	\$ <u>512,134</u>	\$ <u>1,012,110</u>	\$ <u>13,966,607</u>
<u>LIABILITIES</u>						
Accounts Payable	\$ 197,426	\$ 18,767	\$ 34,493	\$ 516,896	\$ 667	\$ 768,249
Accrued Payroll and Benefits Payable	114,102	0	0	0	0	114,102
Due to Other Funds	1,971,976	0	0	0	37,629	2,009,605
Unearned Revenue	21,737	0	0	0	483	22,220
Due to Others	72,590	0	0	0	0	72,590
Total Liabilities	<u>2,377,831</u>	<u>18,767</u>	<u>34,493</u>	<u>516,896</u>	<u>38,779</u>	<u>2,986,766</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>						
Prepaid Property Taxes	1,048	0	0	0	0	1,048
Unavailable Property Taxes, Penalties and Interest	244,500	0	0	0	0	244,500
Unavailable Ambulance Fees	177,808	0	0	0	0	177,808
Unavailable Grants	0	0	0	67,992	21,000	88,992
Total Deferred Inflows of Resources	<u>423,356</u>	<u>0</u>	<u>0</u>	<u>67,992</u>	<u>21,000</u>	<u>512,348</u>
<u>FUND BALANCES</u>						
Nonspendable	132,691	0	0	0	4,500	137,191
Restricted	0	180,077	7,742,119	0	397,011	8,319,207
Committed	0	0	0	0	73,905	73,905
Assigned	340,000	0	0	0	499,267	839,267
Unassigned/(Deficit)	<u>1,193,029</u>	<u>0</u>	<u>0</u>	<u>(72,754)</u>	<u>(22,352)</u>	<u>1,097,923</u>
Total Fund Balances/(Deficit)	<u>1,665,720</u>	<u>180,077</u>	<u>7,742,119</u>	<u>(72,754)</u>	<u>952,331</u>	<u>10,467,493</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>4,466,907</u>	\$ <u>198,844</u>	\$ <u>7,776,612</u>	\$ <u>512,134</u>	\$ <u>1,012,110</u>	
Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:						
Capital Assets Used in Governmental Activities are not Financial Resources and, Therefore, are not Reported in the Funds.						14,021,251
Other Assets are not Available to Pay for Current-Period Expenditures and, Therefore, are Deferred in the Funds.						511,300
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.						(9,993,375)
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.						580,824
Net Position of Governmental Activities						\$ <u>15,587,493</u>

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

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	General Fund	Husky/Catamount TIF Fund	Town Core TIF Fund	Capital Reserve Fund	Non-Major Governmental Funds	Total Governmental Funds
Revenues:						
Property Taxes	\$ 5,812,596	\$ 782,592	\$ 694,194	\$ 0	\$ 81,837	\$ 7,371,219
Penalties and Interest on Delinquent Taxes	87,107	0	0	0	0	87,107
Intergovernmental	436,100	0	37,017	163,978	121,922	759,017
Charges for Services	849,806	0	0	0	6,600	856,406
Permits, Licenses and Fees	126,668	0	0	0	76,792	203,460
Fines and Forfeits	30,674	0	0	0	0	30,674
Investment Income	40,654	4,690	133,251	6,187	14,272	199,054
Donations	8,208	0	0	24,201	1,058	33,467
Other	17,972	0	0	3,500	4,275	25,747
Total Revenues	<u>7,409,785</u>	<u>787,282</u>	<u>864,462</u>	<u>197,866</u>	<u>306,756</u>	<u>9,566,151</u>
Expenditures:						
General Government	1,873,337	24,434	7,699	0	21,152	1,926,622
Public Safety	2,573,978	0	0	0	44,339	2,618,317
Highways and Streets	1,504,356	0	0	18,915	0	1,523,271
Culture and Recreation	491,133	0	0	1,478	7,708	500,319
Cemetery	27,639	0	0	0	0	27,639
Capital Outlay:						
General Government	0	0	0	0	47,155	47,155
Public Safety	0	0	0	623,016	0	623,016
Highways and Streets	337,670	0	270,794	1,041,770	44,135	1,694,369
Culture and Recreation	0	0	0	86,851	0	86,851
Community Development	0	0	0	35,300	0	35,300
Debt Service:						
Principal	382,715	0	420,000	0	0	802,715
Interest	62,133	0	196,245	0	0	258,378
Total Expenditures	<u>7,252,961</u>	<u>24,434</u>	<u>894,738</u>	<u>1,807,330</u>	<u>164,489</u>	<u>10,143,952</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>156,824</u>	<u>762,848</u>	<u>(30,276)</u>	<u>(1,609,464)</u>	<u>142,267</u>	<u>(577,801)</u>
Other Financing Sources/(Uses):						
Proceeds from Long-term Debt	0	0	0	715,833	0	715,833
Proceeds from Sale of Vehicles	0	0	0	30,790	0	30,790
Transfers In	289,333	0	0	344,049	5,637	639,019
Transfers Out	(230,853)	(3,156,756)	(188,379)	(5,637)	(215,815)	(3,797,440)
Total Other Financing Sources/(Uses)	<u>58,480</u>	<u>(3,156,756)</u>	<u>(188,379)</u>	<u>1,085,035</u>	<u>(210,178)</u>	<u>(2,411,798)</u>
Net Change in Fund Balances	215,304	(2,393,908)	(218,655)	(524,429)	(67,911)	(2,989,599)
Fund Balances - July 1, 2018	<u>1,450,416</u>	<u>2,573,985</u>	<u>7,960,774</u>	<u>451,675</u>	<u>1,020,242</u>	<u>13,457,092</u>
Fund Balances/(Deficit) - June 30, 2019	<u>\$ 1,665,720</u>	<u>\$ 180,077</u>	<u>\$ 7,742,119</u>	<u>\$ (72,754)</u>	<u>\$ 952,331</u>	<u>\$ 10,467,493</u>

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

TOWN OF MILTON, VERMONT
 RECONCILIATION OF THE STATEMENT OF REVENUES,
 EXPENDITURES AND CHANGES IN FUND BALANCES OF
 GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
 FOR THE YEAR ENDED JUNE 30, 2019

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)	\$ (2,989,599)
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets (\$2,486,691) is allocated over their estimated useful lives and reported as depreciation expense (\$1,384,334). This is the amount by which capital outlays exceeded depreciation in the current period.	1,102,357
The net effect of various transactions involving capital assets (i.e., sales and losses on disposal of assets) is to reduce net position.	(3,000)
The issuance of long-term debt (\$715,833) (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt (\$802,715) consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.	86,882
Governmental funds report employer pension contributions as expenditures (\$189,823). However, in the statement of activities, the cost of pension benefits earned net of employee contributions (\$409,194) is reported as pension expense. This amount is the net effect of the differences in the treatment of pension expense.	(219,371)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	42,015
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.	<u>10,560</u>
Change in net position of governmental activities (Exhibit B)	<u>\$ (1,970,156)</u>

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

TOWN OF MILTON, VERMONT
STATEMENT OF FUND NET POSITION
PROPRIETARY FUNDS
JUNE 30, 2019

	Water Fund	Sewer Fund	Total
<u>ASSETS</u>			
Current Assets:			
Receivables (Net of Allowance for Uncollectibles)	\$ 395,975	\$ 296,619	\$ 692,594
Due from Other Funds	7,690	624,391	632,081
Inventory	4,642	15,538	20,180
Total Current Assets	408,307	936,548	1,344,855
Noncurrent Assets:			
Land	39,400	78,120	117,520
Construction in Progress	100,274	11,988	112,262
Vehicles, Machinery and Equipment	180,255	341,932	522,187
Buildings, Distribution and Collection Systems	7,848,338	23,746,555	31,594,893
Less: Accumulated Depreciation	(2,460,480)	(4,033,522)	(6,494,002)
Total Noncurrent Assets	5,707,787	20,145,073	25,852,860
Total Assets	6,116,094	21,081,621	27,197,715
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred Outflows of Resources Related to the Town's Participation in VMERS	17,294	17,295	34,589
Total Deferred Outflows of Resources	17,294	17,295	34,589
<u>LIABILITIES</u>			
Current Liabilities:			
Accounts Payable	66,269	42,484	108,753
Accrued Payroll and Benefits Payable	6,418	6,653	13,071
Accrued Interest Payable	1,960	36,514	38,474
General Obligation Bonds Payable - Current Portion	21,667	139,501	161,168
Total Current Liabilities	96,314	225,152	321,466
Noncurrent Liabilities:			
Compensated Absences Payable	5,753	5,753	11,506
Net Pension Liability	37,937	37,937	75,874
General Obligation Bonds Payable - Noncurrent Portion	498,010	2,285,690	2,783,700
Total Noncurrent Liabilities	541,700	2,329,380	2,871,080
Total Liabilities	638,014	2,554,532	3,192,546
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred Inflows of Resources Related to the Town's Participation in VMERS	2,330	2,330	4,660
Total Deferred Outflows of Resources	2,330	2,330	4,660
<u>NET POSITION</u>			
Net Investment in Capital Assets	5,188,110	17,719,882	22,907,992
Unrestricted	304,934	822,172	1,127,106
Total Net Position	\$ 5,493,044	\$ 18,542,054	\$ 24,035,098

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

TOWN OF MILTON, VERMONT
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Water Fund	Sewer Fund	Total
Operating Revenues:			
Charges for Services	\$ 1,071,500	\$ 744,065	\$ 1,815,565
Penalties	13,465	7,716	21,181
Hookup Fees	22,624	21,591	44,215
Other Income	4,697	2,575	7,272
Total Operating Revenues	<u>1,112,286</u>	<u>775,947</u>	<u>1,888,233</u>
Operating Expenses:			
CWD Water Purchases	360,595	0	360,595
Salaries and Benefits	195,150	197,886	393,036
Administrative Fees	160,000	160,000	320,000
Utilities	18,005	106,964	124,969
Water Meters	8,285	6,881	15,166
Supplies	8,564	83,602	92,166
Printing and Advertising	1,469	0	1,469
Insurances	8,804	27,589	36,393
Technology	565	1,530	2,095
Vehicles, Machinery and Equipment	21,896	779	22,675
Telephone and Internet	2,065	4,733	6,798
Professional Development	935	632	1,567
Miscellaneous Expenses	681	112	793
Dues and Fees	625	4,805	5,430
Employee Uniforms	572	519	1,091
Repairs and Maintenance	2,826	28,937	31,763
Depreciation	105,019	253,964	358,983
Rentals	21	272	293
Professional Services	5,900	1,023	6,923
Technical Services	629	44,539	45,168
Total Operating Expenses	<u>902,606</u>	<u>924,767</u>	<u>1,827,373</u>
Operating Income/(Loss)	<u>209,680</u>	<u>(148,820)</u>	<u>60,860</u>
Non-Operating Revenues/(Expenses):			
Investment Income	0	8,661	8,661
Grant Income	0	10,000	10,000
Gain on Sale of Vehicles	3,845	3,845	7,690
Interest Expense	(18,307)	(45,091)	(63,398)
Total Non-Operating Revenues/(Expenses)	<u>(14,462)</u>	<u>(22,585)</u>	<u>(37,047)</u>
Net Income/(Loss) Before Capital Contributions and Transfers	<u>195,218</u>	<u>(171,405)</u>	<u>23,813</u>
Capital Contributions and Transfers:			
Capital Contributions	0	4,165	4,165
Transfers In	9,221	3,149,200	3,158,421
Total Capital Contributions and Transfers	<u>9,221</u>	<u>3,153,365</u>	<u>3,162,586</u>
Change in Net Position	204,439	2,981,960	3,186,399
Net Position - July 1, 2018, As Restated	<u>5,288,605</u>	<u>15,560,094</u>	<u>20,848,699</u>
Net Position - June 30, 2019	<u>\$ 5,493,044</u>	<u>\$ 18,542,054</u>	<u>\$ 24,035,098</u>

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

TOWN OF MILTON, VERMONT
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2019

	Water Fund	Sewer Fund	Total
Cash Flows From Operating Activities:			
Receipts from Customers and Users	\$ 1,107,488	\$ 769,755	\$ 1,877,243
Payments for Goods and Services	(457,446)	(320,011)	(777,457)
Payments for Interfund Services	(160,000)	(160,000)	(320,000)
Payments for Wages and Benefits	(191,179)	(199,326)	(390,505)
Net Cash Provided by Operating Activities	<u>298,863</u>	<u>90,418</u>	<u>389,281</u>
Cash Flows From Noncapital Financing Activities:			
Proceeds of Grant Income	0	10,000	10,000
(Increase)/Decrease in Due from Other Funds	(7,690)	(34,257)	(41,947)
Increase/(Decrease) in Due to Other Funds	(122,703)	0	(122,703)
Net Cash Provided/(Used) by Noncapital Financing Activities	<u>(130,393)</u>	<u>(24,257)</u>	<u>(154,650)</u>
Cash Flows From Capital and Related Financing Activities:			
Proceeds from Long-term Debt	22,888	8,330	31,218
Proceeds from Sale of Vehicles	4,845	4,845	9,690
Acquisition and Construction of Capital Assets	(100,274)	(79,233)	(179,507)
Transfers Received from Other Funds	9,221	3,149,200	3,158,421
Principal Paid on General Obligation Bonds Payable	(86,169)	(3,106,808)	(3,192,977)
Interest Paid on General Obligation Bonds Payable	(18,981)	(51,156)	(70,137)
Net Cash Provided/(Used) by Capital and Related Financing Activities	<u>(168,470)</u>	<u>(74,822)</u>	<u>(243,292)</u>
Cash Flows From Investing Activities:			
Receipt of Interest and Dividends	0	8,661	8,661
Net Cash Provided by Investing Activities	<u>0</u>	<u>8,661</u>	<u>8,661</u>
Net Increase in Cash	0	0	0
Cash - July 1, 2018	0	0	0
Cash - June 30, 2019	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Adjustments to Reconcile Operating Income/(Loss) to Net Cash Provided by Operating Activities:			
Operating Income/(Loss)	209,680	(148,820)	60,860
Depreciation and Amortization	105,019	253,964	358,983
(Increase)/Decrease in Accounts Receivable	(4,798)	(6,192)	(10,990)
(Increase)/Decrease in Prepaid Expenses	94	94	188
(Increase)/Decrease in Inventory	(2,382)	(2,625)	(5,007)
(Increase)/Decrease in Deferred Outflows of Resources Related to the Town's Participation in VMERS	5,377	10,672	16,049
Increase/(Decrease) in Accounts Payable	(12,721)	(4,563)	(17,284)
Increase/(Decrease) in Accrued Payroll and Benefits Payable	3,346	2,745	6,091
Increase/(Decrease) in Compensated Absences Payable	(1,729)	(1,729)	(3,458)
Increase/(Decrease) in Net Pension Liability	(3,533)	(13,214)	(16,747)
Increase/(Decrease) in Deferred Inflows of Resources Related to the Town's Participation in VMERS	510	86	596
Net Cash Provided by Operating Activities	<u>\$ 298,863</u>	<u>\$ 90,418</u>	<u>\$ 389,281</u>

The Water Fund sold capital assets with a cost and accumulated depreciation of \$23,517 and \$22,517, respectively, for \$4,845.

The Sewer Fund sold capital assets with a cost and accumulated depreciation of \$19,818 and \$18,818, respectively, for \$4,845.

The Sewer Fund recognized a forgiveness of debt from the State of Vermont in the amounts of \$4,165.

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

TOWN OF MILTON, VERMONT
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUND
JUNE 30, 2019

	Agency Fund Developer Escrow Fund
<u>ASSETS</u>	
Cash	\$ 36,147
Investments	<u>26,851</u>
Total Assets	<u>62,998</u>
<u>LIABILITIES</u>	
Due to Others	<u>62,998</u>
Total Liabilities	<u>62,998</u>
<u>NET POSITION</u>	
Total Net Position	\$ <u><u>0</u></u>

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. The Financial Reporting Entity

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

B. Basis of Presentation

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

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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.

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

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

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

The Town reports on the following major enterprise funds:

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

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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:

Agency Fund – This fund accounts for resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

C. Measurement Focus

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

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

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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

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

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

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

E. Use of Estimates

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

F. 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.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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

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.

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

6. Pensions

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

7. Deferred Outflows/Inflows of Resources

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

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

8. Capital Assets

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

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

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

	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.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

9. Compensated Absences

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

10. Long-term Liabilities

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

11. Fund Equity

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

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.

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Long-term debt transaction differences arise because governmental funds report proceeds from 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 \$240,000 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. Restatement of Net Position

The net position of the business-type activities and proprietary funds were restated as follows:

	Business-type Activities		
	Water Fund	Sewer Fund	Total
Net Position - July 1, 2018, As Originally Reported	\$ 5,224,307	\$ 15,477,234	\$ 20,701,541
Understatement of Receivables	<u>64,298</u>	<u>82,860</u>	<u>147,158</u>
Net Position - July 1, 2018, As Restated	<u>\$ 5,288,605</u>	<u>\$ 15,560,094</u>	<u>\$ 20,848,699</u>

The restatement of the business-type activities was the result of an understatement of receivables. The effect of this restatement on the business-type activities Statement of Net Position is to increase assets and net position by \$147,158. The effect on the 2018 Statement of Activities has not been determined.

The restatement of the Water Fund was the result of an understatement of receivables. The effect of this restatement on Water Fund Statement of Fund Net Position is to increase assets and net position by \$64,298. The effect on the 2018 Statement of Revenues, Expenses and Changes in Fund Net Position has not been determined.

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The restatement of the Sewer Fund was the result of an understatement of receivables. The effect of this restatement on Sewer Fund Statement of Fund Net Position is to increase assets and net position by \$82,860. The effect on the 2018 Statement of Revenues, Expenses and Changes in Fund Net Position has not been determined.

IV. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

The Town's cash and investments as of June 30, 2019 consisted of the following:

Cash:

Deposits with Financial Institutions	\$ 5,444,878
Cash on Hand	<u>2,590</u>
Total Cash	5,447,468

Investments:

Certificates of Deposit	<u>6,325,163</u>
Total Cash and Investments	<u>\$11,772,631</u>

Custodial Credit Risk

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

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 525,555	\$ 525,555
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	5,071,056	5,174,900
Insured by Letter of Credit Issued by Federal Home Loan Bank	<u>6,173,430</u>	<u>6,173,431</u>
Total	<u>\$11,770,041</u>	<u>\$11,873,886</u>

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

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The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	\$ 5,444,878
Investments – Certificates of Deposit	<u>6,325,163</u>
Total	<u>\$11,770,041</u>

Interest Rate Risk

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

Credit Risk

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

Concentration of Credit Risk

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

B. Receivables

Receivables as of June 30, 2019, 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	\$ 401,979	\$ 0	\$ 401,979
Penalties and Interest Receivable	43,845	0	43,845
Ambulance Receivable	314,333	0	314,333
Grants Receivable	114,905	0	114,905
Accounts Receivable	10,276	0	10,276
Billed Services	0	652,859	652,859
Unbilled Services	0	43,135	43,135
Allowance for Doubtful Accounts - Taxes	(25,000)	0	(25,000)
Allowance for Doubtful Accounts - Ambulance	(113,579)	0	(113,579)
Allowance for Doubtful Accounts - Water/Sewer	0	(3,400)	(3,400)
Total	<u>\$ 746,759</u>	<u>\$ 692,594</u>	<u>\$ 1,439,353</u>

TOWN OF MILTON, VERMONT
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C. Loans Receivable

Loans Receivable as of June 30, 2019 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, 2019 \$ 0

D. Capital Assets

Capital asset activity for the year ended June 30, 2019 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 1,324,859	\$ 0	\$ 0	\$ 1,324,859
Construction in Progress	<u>503,408</u>	<u>1,196,187</u>	<u>380,188</u>	<u>1,319,407</u>
Total Capital Assets, Not Being Depreciated	<u>1,828,267</u>	<u>1,196,187</u>	<u>380,188</u>	<u>2,644,266</u>
Capital Assets, Being Depreciated:				
Land Improvements	225,135	122,955	0	348,090
Buildings and Building Improvements	4,324,548	295,024	0	4,619,572
Vehicles	4,672,611	797,631	829,070	4,641,172
Machinery and Equipment	1,722,878	99,233	0	1,822,111
Roads, Bridges and Sidewalks	<u>13,090,024</u>	<u>375,349</u>	<u>0</u>	<u>13,465,373</u>
Totals	<u>24,035,196</u>	<u>1,690,192</u>	<u>829,070</u>	<u>24,896,318</u>
Less Accumulated Depreciation for:				
Land Improvements	103,927	6,702	0	110,629
Buildings and Building Improvements	1,102,058	79,042	0	1,181,100
Vehicles	3,065,519	310,159	806,570	2,569,108
Machinery and Equipment	1,477,373	72,144	0	1,549,517
Roads, Bridges and Sidewalks	<u>7,192,692</u>	<u>916,287</u>	<u>0</u>	<u>8,108,979</u>
Totals	<u>12,941,569</u>	<u>1,384,334</u>	<u>806,570</u>	<u>13,519,333</u>
Total Capital Assets, Being Depreciated	<u>11,093,627</u>	<u>305,858</u>	<u>22,500</u>	<u>11,376,985</u>
Governmental Activities Capital Assets, Net	<u>\$ 12,921,894</u>	<u>\$ 1,502,045</u>	<u>\$ 402,688</u>	<u>\$ 14,021,251</u>

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JUNE 30, 2019

	Beginning Balance	Increases	Decreases	Ending Balance
Business-type Activities				
Capital Assets, Not Being Depreciated:				
Land	\$ 117,520	\$ 0	\$ 0	\$ 117,520
Construction in Progress	0	112,262	0	112,262
Total Capital Assets, Not Being Depreciated	<u>117,520</u>	<u>112,262</u>	<u>0</u>	<u>229,782</u>
Capital Assets, Being Depreciated:				
Vehicles, Machinery and Equipment	498,277	67,245	43,335	522,187
Buildings, Distribution and Collection Systems	31,594,893	0	0	31,594,893
Totals	<u>32,093,170</u>	<u>67,245</u>	<u>43,335</u>	<u>32,117,080</u>
Less Accumulated Depreciation for:				
Vehicles, Machinery and Equipment	355,536	27,914	41,335	342,115
Buildings, Distribution and Collection Systems	5,820,818	331,069	0	6,151,887
Totals	<u>6,176,354</u>	<u>358,983</u>	<u>41,335</u>	<u>6,494,002</u>
Total Capital Assets, Being Depreciated	<u>25,916,816</u>	<u>(291,738)</u>	<u>2,000</u>	<u>25,623,078</u>
Business-type Activities Capital Assets, Net	<u>\$ 26,034,336</u>	<u>\$ (179,476)</u>	<u>\$ 2,000</u>	<u>\$ 25,852,860</u>

Depreciation was charged as follows:

Governmental Activities:		Business-type Activities:	
General Government	\$ 80,490	Water	\$ 105,019
Public Safety	185,239	Sewer	<u>253,964</u>
Highways and Streets	1,094,392		
Culture and Recreation	<u>24,213</u>		
Total Depreciation Expense - Governmental Activities	<u>\$ 1,384,334</u>	Total Depreciation Expense - Business-type Activities	<u>\$ 358,983</u>

E. Interfund Balances and Activity

The composition of interfund balances as of June 30, 2019 are as follows:

Fund	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 1,971,976
Husky/Catamount TIF Fund	22	0
Town Core TIF Fund	8,290	0
Capital Reserve Fund	435,017	0
Non-Major Governmental Funds	934,195	37,629
Water Fund	7,690	0
Sewer Fund	<u>624,391</u>	<u>0</u>
Total	<u>\$ 2,009,605</u>	<u>\$ 2,009,605</u>

TOWN OF MILTON, VERMONT
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Interfund transfers during the year ended June 30, 2019 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Capital Reserve Fund	\$ 230,853	Annual Subsidy
Husky/Catamount TIF Fund	General Fund	186,714	Fund Debt Service
Husky/Catamount TIF Fund	Sewer Fund	2,970,042	Fund Debt Service
Town Core TIF Fund	Water Fund	9,221	Fund Debt Service
Town Core TIF Fund	Sewer Fund	179,158	Fund Debt Service
Capital Reserve Fund	Grant Fund	5,637	Fund Local Match
Impact Fees Fund	General Fund	22,000	Fund Debt Service
Impact Fees Fund	Capital Reserve Fund	37,160	Fund Capital Expenditures
Restoration of Records Fund	General Fund	16,202	Fund Restoration Expenses
Recreation Capital Reserve Fund	Capital Reserve Fund	49,114	Fund Capital Expenditures
Fire/EMS Capital Reserve Fund	General Fund	64,417	Fund Debt Service
Fire/EMS Capital Reserve Fund	Capital Reserve Fund	26,922	Fund Capital Expenditures
Total		\$ <u>3,797,440</u>	

F. Deferred Outflows of Resources

Deferred outflows of resources in the governmental activities consists of \$127,909 from the difference between the expected and actual experience, \$170,665 from the difference between the projected and actual investment earnings, \$163,069 from changes in assumptions and \$19,781 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 \$189,823 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the governmental activities is \$671,247.

Deferred outflows of resources in the business-type activities consists of \$6,590 from the difference between the expected and actual experience, \$8,794 from the difference between the projected and actual investment earnings, \$8,402 from changes in assumptions and \$1,020 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 \$9,783 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the business-type activities is \$34,589.

Deferred outflows of resources in the Water Fund consists of \$3,295 from the difference between the expected and actual experience, \$4,397 from the difference between the projected and actual investment earnings, \$4,201 from changes in assumptions and \$510 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$4,891 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Water Fund is \$17,294.

Deferred outflows of resources in the Sewer Fund consists of \$3,295 from the difference between the expected and actual experience, \$4,397 from the difference between the projected and actual investment earnings, \$4,201 from changes in assumptions and \$510 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS) and \$4,892 of required employer pension contributions subsequent to the measurement date. Total deferred outflows of resources in the Sewer Fund is \$17,295.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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G. Unearned Revenue

Unearned revenue in the General Fund consists of \$21,737 of recreation fees received in advance.

Unearned revenue in the Non-Major Governmental Funds consists of \$483 of grant revenue received in advance.

H. Deferred Inflows of Resources

Deferred inflows of resources in the governmental activities consists of \$23,546 from the difference between the expected and actual experience and \$66,877 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). It also includes \$1,048 of prepaid property taxes. Total deferred inflows of resources in the governmental activities is \$91,471.

Deferred inflows of resources in the business-type activities consists of \$1,214 from the difference between the expected and actual experience and \$3,446 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows in the business-type activities is \$4,660.

Deferred inflows of resources in the General Fund consists of \$244,500 of delinquent property taxes, penalties and interest on those taxes and \$177,808 of ambulance fees not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities. It also includes \$1,048 of prepaid property taxes. Total deferred inflows of resources in the General Fund is \$423,356.

Deferred inflows of resources in the Capital Reserve Fund consists of \$67,992 of grant revenue not collected within sixty (60) days after year-end as these would not be available to liquidate current liabilities.

Deferred inflows of resources in the Non-Major Governmental Funds consists of \$21,000 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 \$607 from the difference between the expected and actual experience and \$1,723 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Water Fund is \$2,330.

Deferred inflows of resources in the Sewer Fund consists of \$607 from the difference between the expected and actual experience and \$1,723 from changes in the Town's proportional share of contributions related to the Town's participation in the Vermont Municipal Employee's Retirement System (VMERS). Total deferred inflows of resources in the Sewer Fund is \$2,330.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
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I. 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 Town has bond anticipation notes to finance various capital improvements and purchases through a local bank.

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

The 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, 2019 were as follows:

Governmental Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Storm Water Collection System on Main Street, 0% Interest, 2% Administrative Fee, Due June, 2031. The Town Paid the Balance Off in the Current Year.	\$ 186,715	\$ 0	\$186,715	\$ 0
Bond Payable, Vermont Municipal Bond Bank, Recovery Zone Economic Development Bond, Library Expenses and West Milton Road Construction, Principal Payments Ranging from \$80,000 to \$85,000 Payable on December 1 Annually, Interest Ranging from 0.777% to 3.546% Payable June 1 and December 1, Due December, 2030	1,055,000	0	85,000	970,000

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bank, Fire Station, Principal Payments Ranging from \$25,000 to \$40,000 Payable on December 1 Annually, Interest Ranging from 0.804% to 3.844% Payable on June 1 and December 1, Due December, 2023	\$ 225,000	\$ 0	\$ 40,000	\$ 185,000
Bond Payable, Vermont Municipal Bond Bank, Tower Truck, Principal Payments of \$45,000 Payable on December 1 Annually, Interest Ranging from 0.804% to 3.634% Payable on June 1 and December 1, Due December, 2023	270,000	0	45,000	225,000
Bond Payable, Vermont Municipal Bond Bank, Bombardier Property Purchase, Principal Payments of \$26,000 Payable on November 1 Annually, Interest Ranging from 1.78% to 3.49% Payable on May 1 and November 1, Due November, 2032	390,000	0	26,000	364,000
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	6,230,000	0	420,000	5,810,000
Bond Anticipation Note, Union Bank, Fire Truck/Equipment, Authorized to \$1,190,000, Interest at 1.7%, Due November, 2019 at Which Time the Town Extended the Maturity Date to May, 2020.	0	625,488	0	625,488
Bond Anticipation Note, Union Bank, Bridge Improvements, Authorized to \$1,695,000, Interest at 1.7%, Due November, 2019 at Which Time the Town Extended the Maturity Date to May, 2020.	<u>0</u>	<u>90,345</u>	<u>0</u>	<u>90,345</u>
Total Governmental Activities	<u>\$8,356,715</u>	<u>\$715,833</u>	<u>\$802,715</u>	<u>\$8,269,833</u>

TOWN OF MILTON, VERMONT
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Business-type Activities:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, Vermont Municipal Bond Bond Bank, Water Improvements, Interest at 7.654% Payable on June 1 and December 1, Due and Paid December, 2018	\$ 64,502	\$ 0	\$ 64,502	\$ 0
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	407,334	0	15,667	391,667
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	96,000	0	6,000	90,000
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to \$37,400, Principal Payments of \$7,480 Payable on March 1 Annually Beginning March, 2024, 0% Interest, Due March, 2028	15,122	9,108	0	24,230
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Principal Payments of \$1,720 Payable on January 1 Annually Beginning January, 2024, 0% Interest, Due January, 2028	0	8,600	0	8,600
Bond Payable, State of Vermont Special Environmental Revolving Fund, Water Upgrade, Authorized to \$18,050, Principal Payments of \$3,610 Payable on February 1 Annually Beginning February, 2024, 0% Interest, Due February, 2028	0	5,180	0	5,180

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	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer Upgrade, Principal Payments of \$43,250 Payable on October 1 Annually, 0% Interest, Due October, 2020. The Town Paid the Balance off in the Current Year	\$ 129,750	\$ 0	\$ 129,750	\$ 0
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer Upgrade, Principal Payments of \$258,208 Payable on February 1 Annually, 0% Interest, Due February, 2029. The Town Paid the Balance off in the Current Year	2,840,293	0	2,840,293	0
Bond Payable, State of Vermont Special Environmental Revolving Fund, Village Core Sewer Improvements, Principal and Administrative Fee Payments of \$179,159 Payable on October 1 Annually, 0% Interest, 2% Administrative Fee, Due October, 2033	2,432,567	0	130,508	2,302,059
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	125,224	0	6,257	118,967
Bond Payable, State of Vermont Special Environmental Revolving Fund, Sewer Upgrade, Authorized to \$27,050, but Eligible for \$13,525 Subsidy, Principal Payments of \$2,705 Payable on February 1 Annually Beginning February, 2024, 0% Interest, Due February, 2028. The Town Recognized \$4,165 of the Subsidy during the Year.	<u>0</u>	<u>8,330</u>	<u>4,165</u>	<u>4,165</u>
Total Business-type Activities	<u>\$6,110,792</u>	<u>\$31,218</u>	<u>\$3,197,142</u>	<u>\$2,944,868</u>

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

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities					
General Obligation Bonds Payable	\$ 8,356,715	\$ 0	\$ 802,715	\$ 7,554,000	\$ 616,000
Notes Payable	0	715,833	0	715,833	0
Compensated Absences Payable	149,469	0	7,409	142,060	0
Landfill Post-Closure	44,000	0	10,000	34,000	8,500
Net Pension Liability	1,352,318	120,251	0	1,472,569	0
Total Governmental Activities Long-term Liabilities	<u>\$ 9,902,502</u>	<u>\$ 836,084</u>	<u>\$ 820,124</u>	<u>\$ 9,918,462</u>	<u>\$ 624,500</u>
Business-type Activities					
General Obligation Bonds Payable	\$ 6,110,792	\$ 31,218	\$ 3,197,142	\$ 2,944,868	\$ 161,168
Compensated Absences Payable	14,964	0	3,458	11,506	0
Net Pension Liability	92,621	0	16,747	75,874	0
Total Business-type Activities Long-term Liabilities	<u>\$ 6,218,377</u>	<u>\$ 31,218</u>	<u>\$ 3,217,347</u>	<u>\$ 3,032,248</u>	<u>\$ 161,168</u>

State and Federal laws and regulations required the Town to close its landfill in 1991. These laws and regulations required the Town to perform certain maintenance and monitoring at the site through May, 2013. After further testing, the State of Vermont has mandated the Town continue to perform maintenance and monitoring. The Town has estimated that they will continue for another four (4) years. The Town's estimated liability is \$34,000. 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		Business-type Activities	
	Principal	Interest	Principal	Interest
2020	\$ 616,000	\$ 240,532	\$ 161,168	\$ 63,600
2021	616,000	222,399	163,957	59,756
2022	611,000	203,973	166,803	55,750
2023	611,000	185,288	169,706	51,584
2024	596,000	163,038	188,182	50,969
2025-2029	2,630,000	542,781	936,520	212,534
2030-2034	1,874,000	136,281	993,281	105,533
2035-2039	0	0	86,921	29,081
2040-2044	0	0	78,330	9,700
Unknown Maturities - Bond Anticipation Notes	<u>715,833</u>	<u>11,962</u>	<u>0</u>	<u>0</u>
Total	<u>\$ 8,269,833</u>	<u>\$ 1,706,254</u>	<u>\$ 2,944,868</u>	<u>\$ 638,507</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

J. 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 \$1,193,029 which is 15.0% of the 2020 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 Expenses	\$ 59,505
Nonspendable Inventories	<u>73,186</u>
Total General Fund	<u>132,691</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

Non-Major Funds

Permanent Fund:

Nonspendable West Milton Cemetery Fund Principal \$ 4,500

Total Nonspendable Fund Balances \$137,191

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

Major Funds

Husky/Catamount TIF Fund:

Restricted for Husky/Catamount TIF Fund Debt/Expenditures
by Statute (Source of Revenue is Property Taxes) \$ 180,077

Town Core TIF Fund:

Restricted for Town Core TIF Fund Debt/Expenditures
by Statute (Source of Revenue is Property Taxes) 2,060,052

Restricted for Town Core TIF Fund Expenditures by
Unspent Bond Proceeds (Source of Revenue is Bond
Proceeds) 5,682,067

Total Town Core TIF Fund 7,742,119

Non-Major Funds

Special Revenue Funds:

Restricted Impact Fees Fund Expenses by Impact Fees
(Source of Revenue is Impact Fees) 216,346

Restricted for Restoration of Records Fund Expenses by
Statute (Source of Revenue is Restoration Fees) 91,521

Restricted for Drug Forfeiture Expenses by Agreement
(Source of Revenue is Grant Revenue) 26,782

Restricted for Milton Public Library Expenses by Donations
(Source of Revenue is Donations) 8,195

Total Special Revenue Funds 342,844

Capital Projects Funds:

Restricted for Road/Sidewalk Restoration Expenditures by
Statute (Source of Revenue is Highway Property Taxes) 8,518

Restricted for Bombardier Property Purchase by Unspent
Bond Proceeds (Source of Revenue is Bond Proceeds) 4,204

Total Capital Projects Funds 12,722

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

Permanent Fund:

Restricted for West Milton Cemetery Expenses by Trust Agreements and Sale of Lots	\$ <u>41,445</u>
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Total Non-Major Funds	<u>397,011</u>
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Total Restricted Fund Balances	<u>\$8,319,207</u>
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The fund balances in the following funds are committed as follows:

Non-Major Funds

Capital Projects Funds:

Committed for Recreation Capital Expenditures by Voters	\$ 913
Committed for Fire/EMS Capital Expenditures by Voters	<u>72,992</u>

Total Committed Fund Balances	<u>\$73,905</u>
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The fund balances in the following funds are assigned as follows:

Major Funds

General Fund:

Assigned to Reduce Property Taxes in Fiscal Year 2020	<u>\$340,000</u>
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Non-Major Funds

Special Revenue Funds:

Assigned for Reappraisal Expenses	<u>499,267</u>
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Total Assigned Fund Balances	<u>\$839,267</u>
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The unassigned deficit of \$72,754 in the Capital Reserve Fund will be funded with the collection of grant revenues and a transfer from the General Fund.

The unassigned deficit of \$22,352 in the Grant Fund will be funded with the collection of grant revenues and a transfer from the General Fund.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

K. Restricted and Designated Net Position

The restricted net position of the Town as of June 30, 2019 consisted of the following:

Governmental Activities:

Inventories Restricted for Highway Use by Statute	\$ 73,186
Restricted for Husky/Catamount TIF Fund by Statute	180,077
Restricted for Town Core TIF Fund by Statute	2,060,052
Restricted for Impact Fees Fund Expenses by Impact Fees	216,346
Restricted for Restoration of Records Expenses by Statute	91,521
Restricted for Drug Forfeiture Expenses by Agreement	26,782
Restricted for Milton Public Library Expenses by Donations	8,195
Restricted for Road/Sidewalk Restoration Expenditures by Statue	8,518
Restricted for West Milton Cemetery Expenses by Trust Agreements – Non-Expendable Portion	4,500
Restricted for West Milton Cemetery Expenses by Trust Agreements – Expendable Portion	<u>41,445</u>
Total Governmental Activities	<u>\$2,710,622</u>

The designated net position of the Town as of June 30, 2019 consisted of the following:

Business-type Activities:

Water Fund:

Designated for Water Operations	\$ 304,934
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Sewer Fund:

Designated for Sewer Operations	<u>822,172</u>
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Total Business-type Activities	<u>\$1,127,106</u>
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TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

V. OTHER INFORMATION

A. Pension Plan

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. During the year ended June 30, 2019, the retirement system consisted of 402 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 Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2018, the measurement date selected by the State of Vermont, VMERS was funded at 82.60% and had a plan fiduciary net position of \$667,848,905 and a total pension liability of \$808,524,797 resulting in a net position liability of \$140,675,892. As of June 30, 2019, the Town's proportionate share of this was 1.1007% resulting in a net pension liability of \$1,548,443. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 1.1007% was a decrease of 0.0919 from its proportion measured as of the prior year.

For the year ended June 30, 2019, the Town recognized pension expense of \$418,876.

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

As of June 30, 2019, 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	\$ 134,499	\$ 24,760
Net difference between projected and actual investment earnings on pension assets	179,459	0
Changes in assumptions	171,471	0
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,801	70,323
Town's required employer contributions made subsequent to the measurement date	<u>199,606</u>	<u>0</u>
	<u>\$ 705,836</u>	<u>\$ 95,083</u>

The deferred outflows of resources resulting from the Town's required employer contributions made subsequent to the measurement date in the amount of \$199,606 will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ending <u>June 30</u>	
2020	\$271,181
2021	98,055
2022	18,804
2023	<u>23,107</u>
Total	<u>\$411,147</u>

Summary of System Provisions

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

Creditable Service – Service as a member plus purchased service.

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

Service Retirement Allowance:

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

Amount – Group 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 Group B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

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

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

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

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

Disability Retirement Allowance:

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

Amount – Immediate allowance based on AFC and service to date of disability; children’s benefit of 10% of AFC payable to up to three (3) minor children (or children up to age 23 if enrolled in full time studies) of a disabled Group D member.

Death Benefit:

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

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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

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

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

Member Contributions – Group B – 5.0%. Group C – 10.125%. Group D – 11.475%.

Employer Contributions – Group B – 5.625%. Group C – 7.375%. Group D – 9.975%.

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

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.50%, net of pension plan investment expenses, including inflation.

Salary increases: 5% per year.

Mortality:

Death in Active Service: Groups B and C – 98% of RP-2006 blended 60% Blue Collar Employee, 40% Healthy Employee with generational improvement. Group D – RP-2014 Blue Collar Annuitant Table with generation projection using Scale SSA-2017.

Healthy Post-Retirement: Groups B and C – 98% of RP-2014 blended 60% Blue Collar Annuitant, 40% Healthy Annuitant with generational improvement. Group D – RP-2014 Blue Collar Annuitant Table with generation projection using Scale SSA-2017.

Disabled Post-Retirement: Groups B, C and D – RP-2006 Disabled Mortality Table with generational improvement.

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

Cost-of-Living Adjustments: Assumed to occur on January 1 following one year of retirement at the rate of 1.30% 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 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, 2019 COLA is assumed to be 1.3% for all groups.

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

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

Actuarial Value of Assets: A smoothing method is used, under which the value of assets for actuarial purposes equals market value less a five-year phase-in of the differences between actual and assumed investment return. The value of assets for actuarial purposes may not differ from market value of assets by more than 20%.

Inflation: 2.50%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2018 are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
US Equity	18%	6.10%
Non-US Equity	16%	7.45%
Global Equity	9%	6.74%
Fixed Income	26%	2.25%
Real Estate	8%	5.11%
Private Markets	15%	7.60%
Hedge Funds	8%	3.86%

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. In accordance with paragraph 29 of GASB 68, professional judgement was applied to determine that the System's projected fiduciary net position exceeds projected benefit payments for current active and inactive members for all years. The analysis was based on the expectation that employers will continue to contribute at the rates set by the Board, which exceed the actuarially determined contribution, which is comprised on an employer normal cost payment and a payment to reduce the unfunded liability to zero by June 30, 2038. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.50 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.50%) or one percent higher (8.50%):

<u>1% Decrease (6.50%)</u>	<u>Discount Rate (7.50%)</u>	<u>1% Increase (8.50%)</u>
\$2,622,714	\$1,548,443	\$674,764

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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 5.125%.

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

Total covered payroll for Group DC was \$601,084. Pension expense for the year ended June 30, 2019 was \$30,806.

Deferred Compensation Plan

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

B. Property Taxes

The Town is responsible for assessing and collecting its own property taxes, as well as education property taxes for the State of Vermont. Property taxes are assessed based on property valuations as of April 1, the voter approved budgets and the State education property tax liability. Property taxes are collected three (3) times per year. During the tax year ended June 30, 2019, taxes became due and payable on September 15, 2018, February 15, 2019 and May 15, 2019. 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 2019 were as follows:

	<u>Residential</u>	<u>Non-Residential</u>
Town	.5348	.5348
Local Agreement	.0045	.0045
Education	<u>1.4332</u>	<u>1.6109</u>
Total	<u>1.9725</u>	<u>2.1502</u>

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

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 \$834 in unemployment claims during fiscal year 2019.

D. Tax Increment Financing Districts

The Town established two Tax Increment Financing (TIF) Districts on March 30, 1998, the Husky TIF District and the Catamount TIF District which were approved by the Vermont Economic Progress Council (VEPC) on November 19, 1998. In 2012, these two TIF Districts were allowed to be treated as a single District, the North/South TIF District (A/K/A Husky/Catamount) by the legislature. In April, 2008, the Town created another TIF District, 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 North/South TIF District. The Town paid off \$2,970,043 of outstanding debt related to North/South TIF District that was included in the Sewer Fund with TIF District incremental taxes during the year. The Town can no longer borrow on the Town Core TIF District. The Town was required to incur all approved debt by March 31, 2018 which was completed. The Town previously incurred \$3,250,000 for Phases I and II of the Village Core Sewer Expansion System and to extend a waterline along Bombardier Road to Route 7. These projects were finished during fiscal years 2015 and 2016. The Town borrowed \$6,230,000 in 2018 to fund approved projects including \$2,800,000 for the Hourglass Intersection Improvement, \$2,500,000 for Streetscape Improvements along Route 7 and \$1,000,000 for the Southern Gateway Intersection. \$2,302,059 of outstanding debt is included in the Sewer Fund and \$90,000 in the Water Fund that will be paid with TIF District incremental taxes

TOWN OF MILTON, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2019

With a TIF District, the value of properties within the District are frozen at the time the District is created. All property taxes generated by the original base continue to go to the municipal General Fund and the State Education Fund. For twenty (20) years, the municipal and education property taxes generated by any new development are shared with up to 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, 2019. The Town purchased \$360,595 of water from CWD.

TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Property Taxes	\$ 5,753,341	\$ 5,812,596	\$ 59,255
Interest on Delinquent Taxes	35,000	35,214	214
Penalties on Delinquent Taxes	55,000	51,893	(3,107)
Railroad Taxes	3,840	4,062	222
State Land Taxes	15,300	13,455	(1,845)
Current Use Taxes	56,000	58,487	2,487
State Land PILOT	5,400	5,663	263
Penalty on Late HS-122	5,000	6,120	1,120
School Tax Collection Fee	27,000	29,614	2,614
Interest on Investments	3,500	40,654	37,154
Miscellaneous	20,000	20,742	742
Administrative Contribution - Water and Sewer	320,000	320,000	0
Clerk and Treasurer	112,800	93,016	(19,784)
Finance	160,000	160,000	0
Listers	400	355	(45)
Library	2,100	3,129	1,029
Recreation	79,120	66,555	(12,565)
Planning and Zoning	52,000	36,484	(15,516)
Public Works	250,300	283,811	33,511
Police	115,165	117,845	2,680
Animal Control	5,000	2,220	(2,780)
Fire	59,295	71,804	12,509
Rescue	255,500	256,685	1,185
Transfers In for Debt	38,453	208,714	170,261
Total Revenues	7,429,514	7,699,118	269,604
Expenditures:			
Administrative Services	112,385	119,498	(7,113)
Selectboard	64,475	59,953	4,522
Insurance/Risk Management	178,395	163,473	14,922
Legal	57,500	50,363	7,137
County and Regional Functions	133,518	125,703	7,815
Information Technology	69,565	68,283	1,282
Contingency	43,000	0	43,000
Debt Service, Principal and Interest	342,410	444,848	(102,438)
Manager	235,147	224,995	10,152
Clerk and Treasurer	321,026	314,501	6,525
Elections	19,912	14,940	4,972
Finance	389,409	359,367	30,042
Listers	74,609	79,121	(4,512)
Library	276,237	274,345	1,892

See Disclaimer in Accompanying Independent Auditor's Report.

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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenditures/(Cont'd):			
Recreation	\$ 225,373	\$ 216,788	\$ 8,585
Planning and Zoning	356,710	293,140	63,570
Public Works Administration	228,287	203,755	24,532
Highways	1,344,940	1,338,488	6,452
Buildings and Grounds	381,980	327,422	54,558
Public Safety Administration	72,399	74,283	(1,884)
Police	1,920,025	1,874,364	45,661
Animal Control	9,591	8,566	1,025
Fire	233,204	220,667	12,537
Rescue	348,564	396,098	(47,534)
Transfer to Capital	230,853	230,853	0
Total Expenditures	<u>7,669,514</u>	<u>7,483,814</u>	<u>185,700</u>
Excess/(Deficiency) of Revenues Over Expenditures	\$ <u>(240,000)</u>	215,304	\$ <u>455,304</u>
Fund Balance - July 1, 2018		<u>1,450,416</u>	
Fund Balance - June 30, 2019		<u>\$ 1,665,720</u>	

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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, 2019

	2019	2018	2017	2016	2015
Total Plan Net Pension Liability	\$ 140,675,892	\$ 121,155,552	\$ 128,696,167	\$ 77,095,810	\$ 9,126,613
Town's Proportion of the Net Pension Liability	1.1007%	1.1926%	1.1443%	1.2687%	1.2374%
Town's Proportionate Share of the Net Pension Liability	\$ 1,548,443	\$ 1,444,939	\$ 1,472,657	\$ 978,129	\$ 112,929
Town's Covered Employee Payroll	\$ 2,555,809	\$ 2,539,238	\$ 2,594,175	\$ 2,326,953	\$ 2,359,680
Town's Proportionate Share of the Net Pension Liability as a Percentage of Town's Covered Employee Payroll	60.5852%	56.9044%	56.7678%	42.0348%	4.7858%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.60%	83.64%	80.95%	87.42%	98.32%

Notes to Schedule

Benefit Changes: None.

Changes in Assumptions and Methods: None.

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

TOWN OF MILTON, VERMONT
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
VMERS DEFINED BENEFIT PLAN
FOR THE YEAR ENDED JUNE 30, 2019

	2019	2018	2017	2016	2015
Contractually Required Contribution (Actuarially Determined)	\$ 199,606	\$ 192,798	\$ 194,767	\$ 173,914	\$ 177,348
Contributions in Relation to the Actuarially Determined Contributions	<u>199,606</u>	<u>192,798</u>	<u>194,767</u>	<u>173,914</u>	<u>177,348</u>
Contribution Excess/(Deficiency)	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Town's Covered Employee Payroll	\$ 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	7.810%	7.593%	7.508%	7.474%	7.516%

Notes to Schedule

Valuation Date: June 30, 2018

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

TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR GOVERNMENTAL FUNDS
JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
<u>ASSETS</u>				
Cash	\$ 42,610	\$ 0	\$ 5,719	\$ 48,329
Receivables	29,586	0	0	29,586
Due from Other Funds	<u>807,342</u>	<u>86,627</u>	<u>40,226</u>	<u>934,195</u>
Total Assets	\$ <u>879,538</u>	\$ <u>86,627</u>	\$ <u>45,945</u>	\$ <u>1,012,110</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ 667	\$ 0	\$ 0	\$ 667
Due to Other Funds	37,629	0	0	37,629
Unearned Revenue	<u>483</u>	<u>0</u>	<u>0</u>	<u>483</u>
Total Liabilities	<u>38,779</u>	<u>0</u>	<u>0</u>	<u>38,779</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable Grants	<u>21,000</u>	<u>0</u>	<u>0</u>	<u>21,000</u>
Total Deferred Inflows of Resources	<u>21,000</u>	<u>0</u>	<u>0</u>	<u>21,000</u>
<u>FUND BALANCES</u>				
Nonspendable	0	0	4,500	4,500
Restricted	342,844	12,722	41,445	397,011
Committed	0	73,905	0	73,905
Assigned	499,267	0	0	499,267
Unassigned/(Deficit)	<u>(22,352)</u>	<u>0</u>	<u>0</u>	<u>(22,352)</u>
Total Fund Balances	<u>819,759</u>	<u>86,627</u>	<u>45,945</u>	<u>952,331</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>879,538</u>	\$ <u>86,627</u>	\$ <u>45,945</u>	\$ <u>1,012,110</u>

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TOWN OF MILTON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Special Revenue Funds	Capital Projects Funds	Permanent Fund West Milton Cemetery Fund	Total
Revenues:				
Property Taxes	\$ 0	\$ 81,837	\$ 0	\$ 81,837
Intergovernmental	121,922	0	0	121,922
Charges for Services	0	0	6,600	6,600
Permits, Licenses and Fees	76,792	0	0	76,792
Investment Income	11,779	1,952	541	14,272
Donations	1,058	0	0	1,058
Other	4,275	0	0	4,275
Total Revenues	215,826	83,789	7,141	306,756
Expenditures:				
General Government	21,152	0	0	21,152
Public Safety	44,339	0	0	44,339
Culture and Recreation	7,708	0	0	7,708
Capital Outlay:				
General Government	47,155	0	0	47,155
Highways and Streets	44,135	0	0	44,135
Total Expenditures	164,489	0	0	164,489
Excess of Revenues Over Expenditures	51,337	83,789	7,141	142,267
Other Financing Sources/(Uses):				
Transfers In	5,637	0	0	5,637
Transfers Out	(75,362)	(140,453)	0	(215,815)
Total Other Financing Sources/(Uses)	(69,725)	(140,453)	0	(210,178)
Net Change in Fund Balances	(18,388)	(56,664)	7,141	(67,911)
Fund Balances - July 1, 2018	838,147	143,291	38,804	1,020,242
Fund Balances - June 30, 2019	\$ 819,759	\$ 86,627	\$ 45,945	\$ 952,331

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TOWN OF MILTON, VERMONT
COMBINING BALANCE SHEET
NON-MAJOR SPECIAL REVENUE FUNDS
JUNE 30, 2019

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
<u>ASSETS</u>							
Cash	\$ 0	\$ 0	\$ 0	\$ 34,620	\$ 7,990	\$ 0	\$ 42,610
Receivables	0	0	0	0	0	29,586	29,586
Due from Other Funds	216,346	499,267	91,524	0	205	0	807,342
Total Assets	<u>\$ 216,346</u>	<u>\$ 499,267</u>	<u>\$ 91,524</u>	<u>\$ 34,620</u>	<u>\$ 8,195</u>	<u>\$ 29,586</u>	<u>\$ 879,538</u>
<u>LIABILITIES</u>							
Accounts Payable	\$ 0	\$ 0	\$ 3	\$ 0	\$ 0	\$ 664	\$ 667
Due to Other Funds	0	0	0	7,838	0	29,791	37,629
Unearned Revenue	0	0	0	0	0	483	483
Total Liabilities	<u>0</u>	<u>0</u>	<u>3</u>	<u>7,838</u>	<u>0</u>	<u>30,938</u>	<u>38,779</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>							
Unavailable Grants	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>21,000</u>
Total Deferred Inflows of Resources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,000</u>	<u>21,000</u>
<u>FUND BALANCES</u>							
Restricted	216,346	0	91,521	26,782	8,195	0	342,844
Assigned	0	499,267	0	0	0	0	499,267
Unassigned/(Deficit)	0	0	0	0	0	(22,352)	(22,352)
Total Fund Balances/(Deficit)	<u>216,346</u>	<u>499,267</u>	<u>91,521</u>	<u>26,782</u>	<u>8,195</u>	<u>(22,352)</u>	<u>819,759</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 216,346</u>	<u>\$ 499,267</u>	<u>\$ 91,524</u>	<u>\$ 34,620</u>	<u>\$ 8,195</u>	<u>\$ 29,586</u>	<u>\$ 879,538</u>

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TOWN OF MILTON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Impact Fees Fund	Reappraisal Fund	Restoration of Records Fund	Drug Forfeiture Fund	Milton Public Library Fund	Grant Fund	Total
Revenues:							
Intergovernmental	\$ 0	\$ 42,190	\$ 0	\$ 8,169	\$ 292	\$ 71,271	\$ 121,922
Permits, Licenses and Fees	48,345	0	28,447	0	0	0	76,792
Investment Income	3,262	6,680	1,798	27	12	0	11,779
Donations	0	0	0	0	1,058	0	1,058
Other	0	0	4,275	0	0	0	4,275
Total Revenues	<u>51,607</u>	<u>48,870</u>	<u>34,520</u>	<u>8,196</u>	<u>1,362</u>	<u>71,271</u>	<u>215,826</u>
Expenditures:							
General Government	3,011	4,947	910	0	0	12,284	21,152
Public Safety	0	0	0	7,978	0	36,361	44,339
Culture and Recreation	0	0	0	0	2,580	5,128	7,708
Capital Outlay:							
General Government	0	0	47,155	0	0	0	47,155
Highways and Streets	0	0	0	0	0	44,135	44,135
Total Expenditures	<u>3,011</u>	<u>4,947</u>	<u>48,065</u>	<u>7,978</u>	<u>2,580</u>	<u>97,908</u>	<u>164,489</u>
Excess/(Deficiency) of Revenues Over Expenditures	<u>48,596</u>	<u>43,923</u>	<u>(13,545)</u>	<u>218</u>	<u>(1,218)</u>	<u>(26,637)</u>	<u>51,337</u>
Other Financing Sources/(Uses):							
Transfers In	0	0	0	0	0	5,637	5,637
Transfers Out	(59,160)	0	(16,202)	0	0	0	(75,362)
Total Other Financing Sources/(Uses)	<u>(59,160)</u>	<u>0</u>	<u>(16,202)</u>	<u>0</u>	<u>0</u>	<u>5,637</u>	<u>(69,725)</u>
Net Change in Fund Balances	(10,564)	43,923	(29,747)	218	(1,218)	(21,000)	(18,388)
Fund Balances/(Deficit) - July 1, 2018	<u>226,910</u>	<u>455,344</u>	<u>121,268</u>	<u>26,564</u>	<u>9,413</u>	<u>(1,352)</u>	<u>838,147</u>
Fund Balances/(Deficit) - June 30, 2019	<u>\$ 216,346</u>	<u>\$ 499,267</u>	<u>\$ 91,521</u>	<u>\$ 26,782</u>	<u>\$ 8,195</u>	<u>\$ (22,352)</u>	<u>\$ 819,759</u>

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TOWN OF MILTON, VERMONT
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2019

	Road/Sidewalk Restoration Reserve Fund	Recreation Capital Reserve Fund	Fire/EMS Capital Reserve Fund	Bombardier Property Purchase Fund	Total
<u>ASSETS</u>					
Due from Other Funds	\$ <u>8,518</u>	\$ <u>913</u>	\$ <u>72,992</u>	\$ <u>4,204</u>	\$ <u>86,627</u>
Total Assets	\$ <u><u>8,518</u></u>	\$ <u><u>913</u></u>	\$ <u><u>72,992</u></u>	\$ <u><u>4,204</u></u>	\$ <u><u>86,627</u></u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:					
Restricted	8,518	0	0	4,204	12,722
Committed	<u>0</u>	<u>913</u>	<u>72,992</u>	<u>0</u>	<u>73,905</u>
Total Fund Balances	<u>8,518</u>	<u>913</u>	<u>72,992</u>	<u>4,204</u>	<u>86,627</u>
Total Liabilities and Fund Balances	\$ <u><u>8,518</u></u>	\$ <u><u>913</u></u>	\$ <u><u>72,992</u></u>	\$ <u><u>4,204</u></u>	\$ <u><u>86,627</u></u>

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TOWN OF MILTON, VERMONT
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2019

	Road/Sidewalk Restoration Reserve Fund	Recreation Capital Reserve Fund	Fire/EMS Capital Reserve Fund	Bombardier Property Purchase Fund	Total
Revenues:					
Property Taxes	\$ 0	\$ 0	\$ 81,837	\$ 0	\$ 81,837
Investment Income	<u>121</u>	<u>60</u>	<u>1,711</u>	<u>60</u>	<u>1,952</u>
Total Revenues	<u>121</u>	<u>60</u>	<u>83,548</u>	<u>60</u>	<u>83,789</u>
Expenditures:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Excess of Revenues Over Expenditures	<u>121</u>	<u>60</u>	<u>83,548</u>	<u>60</u>	<u>83,789</u>
Other Financing Sources/(Uses):					
Transfers Out	<u>0</u>	<u>(49,114)</u>	<u>(91,339)</u>	<u>0</u>	<u>(140,453)</u>
Total Other Financing Sources/(Uses)	<u>0</u>	<u>(49,114)</u>	<u>(91,339)</u>	<u>0</u>	<u>(140,453)</u>
Net Change in Fund Balances	121	(49,054)	(7,791)	60	(56,664)
Fund Balances - July 1, 2018	<u>8,397</u>	<u>49,967</u>	<u>80,783</u>	<u>4,144</u>	<u>143,291</u>
Fund Balances - June 30, 2019	<u>\$ 8,518</u>	<u>\$ 913</u>	<u>\$ 72,992</u>	<u>\$ 4,204</u>	<u>\$ 86,627</u>

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TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
WATER FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Water Rents	\$ 1,040,725	\$ 1,051,458	\$ 10,733
Penalties	15,000	13,465	(1,535)
Hookup Fees	75,000	22,624	(52,376)
Water Hauler Receipts	10,000	16,442	6,442
Maintenance Agreement Receipts	1,800	3,600	1,800
Other Income	1,500	4,697	3,197
Transfer In - TIF Fund	9,279	9,221	(58)
Total Revenues	<u>1,153,304</u>	<u>1,121,507</u>	<u>(31,797)</u>
Expenses:			
Regular Salaries	153,362	138,390	14,972
Overtime Salaries	6,500	6,398	102
Insurance Buyout	6,500	6,583	(83)
Group Health Insurance	20,397	15,305	5,092
Group Dental Insurance	1,039	843	196
Group LTD/STD/Vision Insurance	356	1,171	(815)
Group Life Insurance	1,629	452	1,177
Social Security	12,828	11,467	1,361
Retirement Contribution	9,215	10,799	(1,584)
Workers Compensation	4,072	3,742	330
Other Employee Benefits	1,320	0	1,320
Official/Administrative	160,000	160,000	0
Other Professional	0	5,900	(5,900)
Technical Services	1,875	629	1,246
Laundry Services	150	235	(85)
Water/Sewer	200	303	(103)
Water Purchase - CWD	433,821	360,595	73,226
Disposal and Refuse	420	3,049	(2,629)
Repair and Maintenance Facility	6,500	1,539	4,961
Vehicle Repair and Maintenance	1,500	215	1,285
Equipment Repair and Maintenance	3,000	1,072	1,928
Rental of Equipment and Vehicle	450	21	429
Construction Services	10,000	0	10,000
General Liability Insurance	1,091	8,804	(7,713)
Communications - Telephone	560	625	(65)
Communications - Other	1,430	1,440	(10)
Advertising	300	61	239
Printing and Binding	2,600	1,408	1,192
Travel	275	0	275
Postage	50	134	(84)
Office Supplies	258	88	170
General Supplies	12,445	8,342	4,103
Water Meters	11,553	8,285	3,268
Technology	600	565	35
Natural Gas	4,000	2,547	1,453
Electricity	11,700	9,929	1,771
Bottled Gas	75	0	75

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Diesel Fuel	\$ 960	\$ 0	\$ 960
Gasoline	1,872	2,177	(305)
Books and Periodicals	200	0	200
Employee Uniforms	2,615	572	2,043
Capital Projects	119,000	122,170	(3,170)
Machinery and Equipment	1,000	0	1,000
Dues and Fees	825	625	200
Professional Development	1,750	935	815
Small Tools	800	446	354
Water Improvements Debt	64,503	64,502	1
Bombardier Water Line Improvements Debt	6,000	6,000	0
Water Line Improvements Debt	16,667	15,667	1,000
Water System Upgrade Debt	5,540	0	5,540
Interest	18,589	18,307	282
Total Expenses	<u>1,122,392</u>	<u>1,002,337</u>	<u>120,055</u>
Net Income	\$ <u>30,912</u>	119,170	\$ <u>88,258</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Purchase of Capital Assets		100,274	
Gain on Sale of Vehicle		3,845	
Depreciation		(105,019)	
Principal Payments on Long-term Debt		<u>86,169</u>	
Change in Net Position - Exhibit G		\$ <u>204,439</u>	

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TOWN OF MILTON, VERMONT
SCHEDULE OF REVENUES AND EXPENSES
BUDGET (NON GAAP BUDGETARY BASIS) AND ACTUAL
SEWER FUND
FOR THE YEAR ENDED JUNE 30, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Revenues:			
Sewer Rents	\$ 698,700	\$ 741,746	\$ 43,046
Penalties	6,000	7,716	1,716
Hookup Fees	75,000	21,591	(53,409)
Septage Receipts	70,000	1,969	(68,031)
Maintenance Agreement Receipts	400	350	(50)
Interest Earnings	0	8,661	8,661
Grant Income	0	14,165	14,165
Other Income	1,500	2,575	1,075
Transfer In - TIF Fund	480,617	480,615	(2)
Total Revenues	1,332,217	1,279,388	(52,829)
Expenses:			
Regular Salaries	153,362	138,390	14,972
Overtime Salaries	10,000	13,484	(3,484)
Insurance Buyout	6,500	6,583	(83)
Group Health Insurance	20,397	15,305	5,092
Group Dental Insurance	1,039	843	196
LTD/STD Group Vision Insurance	356	1,171	(815)
Group Life Insurance and AD&D	1,629	452	1,177
Social Security	13,095	11,924	1,171
Retirement	9,412	5,992	3,420
Worker's Compensation	4,072	3,742	330
Other Employee Benefits	1,320	0	1,320
Official/Administrative	160,000	160,000	0
Other Professional	5,000	1,023	3,977
Technical Services	60,000	44,539	15,461
Laundry Services	150	96	54
Water/Sewer	8,000	3,659	4,341
Disposal and Refuse	6,000	4,649	1,351
Repair and Maintenance Facility	10,000	4,585	5,415
Vehicle Repair and Maintenance	1,500	1,350	150
Equipment Repair and Maintenance	12,000	23,002	(11,002)
Rental of Land and Buildings	100	100	0
Rental of Equipment and Vehicle	500	172	328
Construction Services	20,000	0	20,000
General Liability Insurance	16,010	27,589	(11,579)
Communications - Telephone	2,240	3,023	(783)
Communications - Other	1,432	1,710	(278)
Advertising	300	0	300
Printing and Binding	100	0	100
Travel	275	0	275
Postage and Mailing	470	75	395
Office Supplies	258	0	258
General Supplies	78,018	83,527	(5,509)
Water Meter Purchases	11,553	6,881	4,672
Technology	600	1,530	(930)
Natural Gas	14,075	9,289	4,786

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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, 2019

	Budget	Actual	Variance Favorable/ (Unfavorable)
Expenses/(Cont'd):			
Electricity	\$ 85,000	\$ 87,190	\$ (2,190)
Bottled Gas	75	0	75
Diesel Fuel	2,870	0	2,870
Gasoline	1,872	2,177	(305)
Books and Periodicals	400	0	400
Employee Uniforms	2,615	519	2,096
Capital Projects	58,000	79,233	(21,233)
Machinery and Equipment	10,000	779	9,221
Dues and Fees	4,060	4,805	(745)
Professional Development	1,750	632	1,118
Small Tools	800	16	784
Sewer Upgrade Bond - SRF	43,250	43,250	0
Sewer Upgrade Bond - RF1	258,208	258,208	0
2013-1 Sewer Principal	6,257	6,257	0
Village Core Sewer Improvements Bond	130,508	130,508	0
Interest	<u>51,156</u>	<u>45,091</u>	<u>6,065</u>
Total Expenses	<u>1,286,584</u>	<u>1,233,350</u>	<u>53,234</u>
Net Income	<u>\$ 45,633</u>	46,038	<u>\$ 405</u>
Adjustments to Reconcile to GAAP Basis Statements:			
Additional Unbudgeted Transfer In-TIF Fund		2,668,585	
Purchase of Capital Assets		79,233	
Gain on Sale of Vehicle		3,845	
Depreciation		(253,964)	
Additional Unbudgeted Principal Payments to Pay Off TIF Debt		(2,668,585)	
Principal Payments on Long-term Debt		<u>3,106,808</u>	
Change in Net Position - Exhibit G		<u>\$ 2,981,960</u>	

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Town of Milton Employee Earnings Statement January 1,2019 - December 31, 2019
(earnings below may include overtime, stipends, health insurance buyout and reimbursement amounts)

ABELL	SHYANNA	1,469.16	DIERINGER	DANIEL	1,411.18	KOSA	MIGUEL	62.09	POIRIER	JOSHUA	286.64
ADAMS	DARREN	1,650.00	DISAIA	MEGAN	406.52	LAFOND	PAULETTE	64,915.90	POIRIER	KEVIN	1,860.75
ALLERTON	DAVID	87,023.44	DODGE	JACLYN	53,480.60	LAFOUNTAIN	ARTHUR	44.92	PORTER	JASON	76,320.52
ANDERSON	JOANNE	1,517.08	DUCHESNEAU	KIMBERLY	37,392.67	LAFOUNTAIN	GORDON	73,551.19	POTTER	KRISTEN	1,119.55
ARCHAMBAULT	DAVID	45.58	DULAC	KATHLEEN	42,239.42	LAFOUNTAIN	JUSTIN	294.50	PRINCE	SHERYL	53,721.48
ARMELL	ASHLEY	95.59	DULMER	KRISTOPHER	750.00	LAFOUNTAIN	TYLER	452.20	RADTKE	DONALD	14,985.32
BARSALOW	CHARLES	10.00	EDGERLEY	STEVEN	18,569.68	LAMPHERE	JAMES	645.18	RAYMOND	KENDRA	61,334.65
BARTLETT	JOHN	73,987.36	ELWOOD	THOMAS	67,915.20	LANFEAR	ADAM	325.56	REEN	CARLIE	2,967.00
BASHAW	LESLIE	3,379.38	ENDRES	KEVIN	96.24	LANG	CELESTE	42,624.80	REILLY	BAILEY	2,151.50
BEAUDOIN	LINDSEY	34,168.33	FARNSWORTH	BETH	2,214.79	LARENTE	EDOUARD	41,330.11	RHOADES	TYLER	48,008.94
BEAUDRY	JOSEPH	294.97	FAY	GREGORY	1,265.19	LAROCHE	STEPHEN	95,887.20	RICHARDS	MICHAEL	193.54
BEAUPRE	HOWARD	1,717.50	FELL	ELIZABETH	270.23	LARSON	SUSAN	53,616.00	ROBERTO	SHANNON	29,751.65
BEERS	KRISTIN	42,408.94	FENTON	ALEXANDER	1,072.80	LEETE	CHERI	230.91	ROBINSON	JOHN	73.00
BENARD	NATE	1,153.38	FERRIGNO	NICHOLAS	6,920.00	LEETE	JEFFREY	683.77	ROBITAILLE	MEGAN	2,755.00
BENARD	THOMAS	1,124.25	FITZGERALD	CODY	1,404.70	LEFEBVRE	CHRISTOPHER	265.98	RONGO	CHRISTOPHER	2,117.45
BERGERON	JUSTIN	44,152.28	FRANTZ	NANCY	799.18	LEGER	BRIANA	1,473.47	ROSHKOFF	SAMANTHA	178.44
BERTEAU	JOSEPH	1,407.83	FROHOCK	LORI	27,633.99	LESSOR	KERRIGAN	372.21	ROWLEY	THOMAS	111.63
BISSONNETTE	MARK	48,824.43	FULLER	MICHAEL	499.56	LIZOTTE	GARTH	504.48	SALAMONE	SAMANTHA	3,113.63
BLANCHARD	KYLE	2,547.60	GABORIAULT	LEE	2,342.38	LOCKE	PAUL	90,598.62	SANDERSON	WILLIAM	37,435.58
BLOW	LAURENCE	48,761.91	GALLAS	ERIC	83,459.22	LOMBARD	COREY	5,130.55	SCALISE	FRANK	71,377.10
BOISVERT	CHRISTIAN	952.00	GALLUCCI	JOSEPH	649.66	LOMBARD	ROBERT	925.84	SCOTT	JASON	56,764.42
BOVIN	MICHAEL	842.83	GANNON	JOSEPH	44,961.40	MANGAN	JACK	19,480.00	SCOTT	MARCIA-JANE	70.07
BOSWORTH	WILLIAM	60,244.51	GARRISON	ARTHUR	67,948.07	MASTIN	SHOSHAWNA	1,233.90	SHEPARD	JOYCE	3,583.34
BOUDREAU	CASSIE	223.05	GIARD	EVAN	1,703.72	MATTOS	CHRISTOPHER	66.60	SINADINOSKI	VICTOR	21,490.43
BRADY	MAUREEN	454.15	GIFFORD	JOHN	24,228.92	MAXFIELD	AMY	87.38	SLAYTON	HEIDI	1,617.95
BRADY	MEGAN	3,432.00	GODDARD	ALEX	10,712.50	MAXFIELD	DANA	1,052.06	SMITH	KYLE	1,564.58
BRIGHAM	ERIC	897.22	GODIN	MARY	294.90	MAYNARD	SHANNON	14,896.00	SPAULDING	KEITH	39,923.60
BROWN	CHARLES	17,363.56	GODIN	REGINALD	282.20	MCQUEEN	MATTHEW	55,842.16	STANTON	KRISTIN	8,727.50
BURKE	STEPHEN	19,381.91	GRENIER	CHRISTOPHER	72,291.83	MERCHANT	JARED	2,459.37	STANIELS	PETER	2,000.00
BURNETT	CHRISTOPHER	4,335.00	HALL	ALEXIS	840.10	MESICK	CARL	2,419.28	STANKIEWICZ	KATHRYN	6,076.95
BURRIS	MICHAEL	58,097.60	HEATH	WILLIAM	73.09	MESSIER	KATINA	270.18	STEADY	BRENDA	800.00
BUSHEY	JAMES	59,593.52	HENDRY	NICHOLAS	62,240.93	MOONEY	MAIZY	3,287.50	SWEENEY	DANNY	57,366.54
BUSHEY	JEREMY	33.69	HOLBROOK	SANDRA	5,682.50	MOONEY	SHEILA	40,323.20	TAYLOR	CHRISTOPHER	1,760.00
CADREACT	KATHERINE	74.68	HOLSOPPLE	LAURYN	352.05	MORGAN	LELAND	85.46	THOMPSON	BETTY	142.84
CARROLL	CHRISTIAN	1,566.21	HUBERT	RONALD	168.23	MORGAN	MICHAEL	770.00	THOMPSON	MARY	27,043.85
CENTABAR	JON	199.60	HUDSON	JEAN	6,577.08	MORRIS	JESSICA	85,965.44	THOMPSON	MATTHEW	20,380.00
COLBURN	KEELY	14,698.51	HUGHES	JON	20.00	MORRIS	SHANE	2,451.67	TOOF	ASHLEY	38,769.41
CORBIN	RICHARD	61,457.91	HUGHES	MEAGHAN	12,807.00	MORWAY	ALICE	140.14	TRAINQUE	DORIS	45,231.60
CORNELL	JAMES	87.38	HURLEY	CHARLES	703.55	MULDOON	ANTHONY	391.72	TROMBLY	BRUCE	69,946.96
COUILLARD	ISABELLA	375.40	INGHAM	ASHLEY	325.83	NAPPI	BENJAMIN	29,503.20	TULISSI	KATHERINE	1,498.04
COUILLARD	JEREMY	3,529.15	IONNISIAN	RUBEN	594.88	NELSON	SHIRLEY	64.68	TURNER	DONALD	111,160.76
COUILLARD	OLIVIA	374.34	IRWIN	KAYLA	1,133.15	NICHOLS	CODY	1,079.88	UNDERWOOD	LARRY	12,584.50
COULOMBE	JARECO	69,274.24	JENNINGS	CRAIG	2,248.65	NOBLE	MARY	140.14	VAGT	MARGERY	3,372.41
COUTURE	AMY	23,480.96	JENNINGS	KIRA	497.34	NOBLE	WENDELL	67.38	VINCELETTE	COREY	23,728.33
CREIGHTON	VICTORIA	12,140.00	JOHNS	ZACHARY	922.43	NOEL	SAMUEL	59,491.66	WESSON	JOCELYNE	274.90
CROCKER	TRACEY	18,965.75	JOHNSON	DEVIN	151.28	NOEL	TRACEY	13,282.16	WRIGHT	SARAH	39,435.20
CROSS	CATHERINE	999.37	JONES	NOI	55,450.78	NOLAN	KENNETH	600.00	YANDOW	HALLYANN	19,308.96
CUSHING	BEAU	1,202.15	KEATING	JOHN	10,990.00	PALASIK	JOHN	1,660.00	YEATES	TAYLOR	56,952.80
DAVIS	SURAYA	176.12	KEELTY	DUSTIN	1,079.20	PARENT	ROGER	586.57			
DESRANLEAU	CARSON	3,543.75	KEELTY	KENDRA	668.46	PETERSEN	MELISSA	1,280.00			
DESRANLEAU	KATERINA	130.54	KEELTY	KYLIE	748.27	PETERSON	MARYBETH	21,143.66			
DESRANLEAU	MICHELLE	5,179.89	KELM	LORRAINE	13,467.00	PHILBROOK	SCOTT	75,512.22			
DEVINO	LORETTA	18,705.65	KNAPP	JOCELIND	16,993.54	PITTS	AMANDA	53,830.80			
DICKINSON	ROGER	1,363.00	KNIGHT	KELLY	1,632.76	POIRIER	CHRISTIAN	9,351.65			

To All Residents,

This year we welcomed Dana Maxfield and Michael Morgan to the Selectboard. Our officers are Darren Adams, Chair, John Palasik, Vice Chair and Chris Taylor, Clerk.

We are proud of the improvements we have made to our infrastructure in 2019. The East Road Bridge replacements, Lake Road culvert replacement, Lake Road water line upgrade, Southern Gateway Intersection Project, numerous paving projects and a number of storm water projects to name a few. All of this was accomplished while we continue to find savings and efficiencies throughout town government. Going forward, we will work with staff to improve operational processes while maintaining affordable tax and utility rates.

John Sharrow continued representing the Town at the Green Mountain Transit Authority. John has served for many years and has done an excellent job representing the Town's interest.

Tony Micklus represents the Town on the Chittenden County Regional Planning Commission and serves on the ACT 250 advisory committee. The RPC provides a number of services for the Town and it is essential to have Milton represented on this commission.

Ken Nolan represented the Town on the Chittenden County Solid Waste District for much of the year. We will seek to fill this vacancy in early 2020.

Ron Hubert was appointed to the vacant seat representing the Town on the Champlain Water District Board of Directors. Ron will be seeking to be elected to retain his position in 2020 for the remaining two years of the term.

We are pleased with the terrific work being done by the Town's staff in many areas. Public Works Director Dave Allerton continues to bring in much needed grant dollars for Town infrastructure improvements.

As always, thanks to our volunteer committees, board and commission members and, especially, our volunteer Firefighters and Rescue members. We also want to thank the many people that volunteered to serve on three advisory committees. We established these committees in an effort to get maximum public input and to chart the course for the new Town Green, Public Works facility and future uses of the Bombardier property.

Please contact us or Town staff anytime with your comments on issues and concerns. Your suggestions and feedback are always welcome.

We urge all residents to vote on Tuesday, March 3, 2020 Town Meeting Day in Vermont.

Respectfully Submitted,
Darren Adams, Chairman
John Palasik, Vice Chairman
Chris Taylor, Clerk
Dana Maxfield, Member
Michael Morgan, Member

January 2020

Dear Fellow Residents,

We've had a busy and productive year to cap off the decade. I couldn't be more grateful to our town staff, who work tirelessly to deliver the services and amenities we expect of Milton. Team morale is strong and we're all ready for another exciting year of working with friends.

Our municipal finances are in good condition. We continue to purchase locally and work hard to responsibly spend taxpayer dollars. As we enter 2020, we have challenges to face like the rising cost of health care and benefits for our employees. Every year it costs more to provide the same level of service. I know taxpayers understand the balance required to keep property taxes low and maintain services. We're hopeful you will continue to support the valuable services that benefit our town each and everyday.

I want to thank you for your support in 2019. The investments you allowed us to make in municipal projects helped bolster Milton and keep it a desirable place to live for generations to come. The town budget passed by a wide margin and permitted us to make the purchases we needed to better the town. After a rough winter with relentless freeze and thaw cycles, our roads were worse for wear. The highway crew was called out 58 times between November and April 2019. Your support of a \$1 million paving bond funded much-needed roadwork around town.

The work didn't stop there though. This summer and fall were busy with bridge replacements along East Road, culvert repair around town and work on the Southern Gateway. Our town is looking sharp as it enters the new decade.

The new dog-park, opened last April, has been a great success. We're happy to offer local pooches a place to run and play alongside our beautiful parks. And our parks weren't left out of last year's achievements. We were happy to see that both the spring and fall youth sports seasons were well attended. Likewise, we had another successful music in the park series.

Our new Fourth of July celebration went off with a bang! In 2018, the Firefighters' Association ended its popular July 4 barbeque. We knew after many years of that beloved celebration we'd have to create something new. In 2019, we were happy to welcome additional food vendors to the park to serve residents before the fireworks. This year, our Recreation Department will take the reins of the July 4 event. We're looking forward to the celebration they'll put together for our country's 244th birthday.

In December 2019, we said farewell to Public Safety Director Taylor Yeates. Taylor left after two years of service in his position. We truly appreciated his insight. Taylor challenged us to think differently, and worked well with the team. He did a great job rebuilding the rescue department. Taylor is now returning to school to study veterinary medicine. We wish him well.

I'm pleased to see the changes we made in 2019. I'm confident we're bettering the town each and everyday. And I am thankful for the town staff and your support in making our community a better place.

I hope you'll consider helping us continue to move Milton forward. We have positions on boards, committees, emergency services, special projects, community events and more. It's your voice and vision that will help us advance as a community. Together we can make Milton a better place to live, work and raise our families.

Don Turner Jr.
Town Manager

Town of Milton Assessor's Office

Two years ago, the Milton Assessor's office converted the data previously used in the ProVal system into NEMRC Computer Assisted Mass Appraisal system. We used the existing data, and adjusted as necessary to match the values in the grand list for 2019. We utilized existing sketches and pictures. This process allowed us to put the residential and condominium data online for public access. Go to the Town of Milton website and from the Departments Tab, choose Assessor. From there, click on the link for [Online Property Record Cards](#) to access the data for the 2019 grand list. The commercial data will not be available online at this time.

The past year we completed inspections for 138 new permits; 26 were new homes. In addition, there were another 31 properties requiring follow up from the previous year.

It was a busy year for property transfers with 384 transfers completed. Property transfers give us some insight about the market value of property in Milton. Calculating the ratio of assessed value by sales price can provide an indication of changes in market value. The chart below indicates that values have steadily increased over the past four years. A ratio of 1.0 indicates that assessed values and sale prices are the same; a ratio of less than 1.0 indicates that assessed values are less than sales prices. In 2016, the assessed values were almost at market value (99%). By 2019, the market values have increased by 9% (sales ratio of .9). The CLA for 2019 published by Property Valuation and Review is 95.22.

Year	Ratio	Count
2016	0.99	142
2017	0.96	138
2018	0.94	139
2019	0.90	118
	0.95	536

The last complete reappraisal for Milton was in 2006. The base values established at that time are still in place. We are starting to see some disparity across categories of property in the grand list. At some point in the near future, we will need to consider a revaluation of all property in Milton.

Respectfully Submitted,
Edgar Clodfelter, VMPA
Milton Assessor

MILTON FIRE DEPARTMENT ANNUAL REPORT

I want to take a moment to thank the voters for your continual support of our department. In August, we received our newest fire truck, a 2019 Sutphen Pumper (Milton Engine Two). This engine will support the needs and requirements of the town for many years to come. We are immensely grateful for your unwavering trust and promise to keep our new engine shined and ready to go! With an eight-person cab, a Hale 1500 gallon per minute pump, PTO powered 6KW generator, this fire truck will surely endure for decades. Additionally, it carries approximately 1500 gallons of water, 30 gallons of foam, hoses, and various tools and equipment the fire department will use to respond fully to every call.

Yet again, we have had a busy year. To start, our annual dinner celebrates the commitment our fight fighters give to this community. Each January we recognize a firefighter for their dedication to our department. Beau Cushing was honored as the 2018 Firefighter of the Year; a longstanding member of the department, and an individual who has responded to innumerable calls. Beau brings a wealth of knowledge and a high level of commitment and dedication to our department. He is a valuable member and worthy recipient of the Firefighter of the Year Award. Congratulations Beau!

The fire department responded to 241 calls in 2019, which is a slight increase in call volume compared to the previous year. The most common types of calls were smoke and carbon monoxide alarms, followed closely by motor vehicle crashes. On Halloween, Vermont was hit by a powerful weather event pelting the ground with 4.1" of storm water, leaving destruction in its wake. The impact on Milton was concerning, leaving residents without power and some in the low-lying areas unable to leave their homes due to flooding, downed power lines, and trees. The firefighters worked many hours assisting our community to ensure that everyone was safe! No injuries were reported as a result of the incident, thankfully!

Recruitment and retention of members continues to be a high priority. Daytime coverage has improved this past year as a number of members have taken jobs within our community. We still rely heavily on our mutual aid departments for assistance on daytime calls as they rely on us to cover their gaps too. We successfully recruited six new members and have seen two past members return this year, however there will always be room for more as we plan for the future of the department. 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, I will pay close attention to recruitment of members. Although our numbers are close to being fully staffed, history has showed that this can change rapidly. I will also continue to reevaluate our capital replacement plan of apparatus. We currently continue to operate a 1995 brush truck and a 1994 pumper truck. Both vehicles are well past their scheduled replacement, and as these vehicles age, maintenance and repair become very costly.

I would like to take this opportunity to thank you for your support of the department and its members. I would also like thank all my members for their time and dedication to serving and protecting our community.

Respectfully submitted,

Chris Poirier, Fire Chief

Town Health Officer Annual Report - 2019

The Town of Milton Health Officer's provide coverage to the inhabitants of Milton concerning public health complaints seven days a week. The Health Officers receive calls concerning the public health from emergency service providers as well as from private citizens of Milton. During the fiscal year 2019, the Health Officers responded to the following complaints:

Type of Complaint	Number of Complaints
Sewage and Septic Failures	0
Odor, Smells, Garbage	7
Rental Housing Complaints	7
Other	0
Animal Bites	20
Total	34

Town Health Officers issued 7 Voluntary Compliance Letters during the fiscal year. The Milton Board of Health did not issue any Health Orders.

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

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

Respectfully submitted,

Amanda Pitts, Health Officer
Roger Dickinson, Deputy Health Officer

Human Resources Department & Facilities Department – FY 2019 Annual Report

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

It has been another very busy and productive year. Here are just a few of the FY19 highlights:

- Hired 7 staff members to replace departing or promoted employees. This is a very low turnover rate in comparison to FY18.
- Continued managing AFSCME and NEPBA union members under Collective Bargaining Agreements valid through June 2021.
- Managed adherence to human resources policies, procedures & programs as well as compliance with Town, local, state and federal laws, reporting requirements and safety compliance.
- Negotiated employee benefits coverages to minimize premium increases.

As Director of Facilities, I manage the programs and staff associated with the long and short-range needs of the community for care and maintenance of facilities. I coordinate work on public properties including parks, athletic facilities, cemeteries, lawns and all Town buildings. I prepare and administer the Buildings & Grounds budget including purchasing, utility cost oversight and supply requisitioning. My staff includes Maintenance Tech Justin Bergeron and Laborer Don Radtke. Over the summer, we were fortunate to have a seasonal grounds staff comprised of Bailey Reilly, Maizy Mooney & Carson Desranleau.

Under Town Manager Don Turner's leadership, there continues to be an increased focus on preventative maintenance as our Town buildings continue to age and are fully utilized. Regular upkeep and necessary improvements continue to increase in cost each year and must be balanced with available resources. These include the following buildings (year built) – municipal building including library (1995, library addition 2011), rescue station (1988), fire station (2003). The Highway and Water/Wastewater Superintendents oversee the maintenance of their respective buildings. The Town also owns the Milton Historical Society building on School Street & old fire station on Kienle Drive.

FY19 highlights include:

- The first full year of use of the recently renovated Bombardier Park West fieldhouse, which saw residents and visitors alike enjoying this much improved facility.
- Opening of the new dog park.
- Upgrades, as well as significant maintenance, on multiple HVAC systems.
- Continued focus on increased efficiency improvements to lessen utility costs.
- Designed upgraded security camera and DVR system to replace outdated system in FY20.
- Completed all internal (staff-initiated) work orders.

FY20 has gotten off to a great start. My team 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 891-8049 or email at jbartlett@miltonvt.gov.

Respectfully submitted,

John Bartlett, Director of Administration, Facilities & Human Resources

Milton Public Library Annual Report FY 2019 (July 1, 2018 - June 30, 2019)

Milton Public Library is one of the two most commonly used facilities in Milton, according to the Milton Recreation Master Plan 2019 survey. (The other is Bombardier Park.) We serve the community from four strategic plan goals, approved by the library board of trustees:

1 – Adults and children will have access to award-winning literature and the latest fiction and nonfiction in various media formats to meet their educational and recreational interests.

2 – Community members and visitors will have access to current technologies (Internet, databases, and computer services) for free-choice learning and recreation.

3 – Adults and children will take part in a variety of learning opportunities through planned programs and events.

4 – Adults and children who cannot come to the library will use library services through online services, offsite programs, and bookmobile visits.

In fiscal year 2019, people visited the library more than 55,000 times, participating in more than 700 programs, and borrowing print, audio, DVD, and online items, area attraction passes, and our telescope more than 74,000 times. Bookmobile Millie made about 200 visits to day care centers and special events.

We expanded our social media outreach in FY 2019, adding Instagram (@miltonlibraryvt) and Twitter (@MiltonLibraryVT) to our existing social media presence on Facebook (miltonpubliclibraryvt).

The Friends of Milton Public Library continued their excellent support with their ongoing book sale, holiday basket raffle, election-day bake sales, Winter Festival Chili Cook-Off, and Milton Area Community Band summer concert ice cream social. A leaf on The Giving Tree recognizes gifts of \$100 and more.

Each month the Milton Artist's Guild presented a featured artist exhibit in the library. It's another way we serve the community, and it's gratifying to hear our patrons' appreciation.

What Others Are Saying

Although I am in Florida for the winter, I saw Director Susan Larson's Book Bits column titled "Am I a Racist" in the Milton Independent. I ... completed reading it a couple days ago. I thank Susan for taking the time, via Book Bits, to help folks like myself grow." - Rick B.

I'm a recent transplant from Winooski to Milton. Some friends have passed on to me that you/the library is considering an LGBTQ display for Pride Month this June. This is something I'd really like to see. Not only do I think many in the community would enjoy it, I also think it would help to show we are a loving and welcoming community to all. Thanks for starting the discussion. - Cindy M.

I am a long time resident of Milton and frequent user of the Milton Library. I am very pleased with all the services I have used, i.e. tech help, research assistance, and workshops. It's an inviting place to spend a few hours reading and socializing with my neighbors. The library is an outstanding asset in this small community. - Margaret M.

Submitted by Susan Larson, MLIS, Library Director

MILTON POLICE DEPARTMENT

Stephen D. Laroche, Police Chief

Looking back at the Milton Police Department for the fiscal Year 2019, (July 1, 2018, to June 30, 2019) shows a year of change within the police department and continued challenges law enforcement is facing. Two veteran officers left the department (Officer Larente and Officer Brown) during this past year. We wish them both well and thank them both for their service.

From July 1, 2018, to June 30, 2019, the Milton Police Department handled 10217 incidents and complaints. As compared to 9538 in FY18 and 8942 in FY17. The most common types of calls we responded to are listed below:

Traffic Stops	4006
Medical Assists	712
Assist the Public	653
VIN Verifications	513
Suspicious Events	487
Assist Other Agencies	342
Motor Vehicle Complaints	331
Animal Problems	281
Juvenile Problems	226
Alarms	161

The department continues to see a steady increase in calls for service where there is a mental health component involved. This past year we saw 221 incidents involving calls with a mental health component. In 2018, there were 170 incidents and 2017 saw 53. These types of calls require increased staff time and resources across all public safety services. We will continue to explore funding sources to help us address this growing demand.

During the period of January 1, 2019, to December 31, 2019, the department has seen an increase in arrest for impaired driving. For this period of time, there was 68 arrest for driving while under the influence of alcohol and 38 arrests for driving under the influence of drugs. A dramatic increase from 2018 when 45 arrests were made for driving under the influence of alcohol and just 5 arrests for driving under the influence of drugs.

We continue to support and take part in many town events. This past summer the 11th annual National Night Out event drew a record crowd. A BIG thank you goes to Steve Marinelli who serves as both the Milton Town School District Food Services Director and MCYC Board Vice-Chair and his crew for providing the free barbecue that helped feed so many, for flipping hundreds of burgers and hot dogs. We estimate around 1,200 attendees!

The department has continued its partnership with the Milton School District to enhance public safety during the past twelve months. We have conducted training and meetings with staff throughout the school year.

The efforts and dedication of the police staff show their character and commitment to serving you as your local law enforcement. We strive to deliver efficient and courteous police services to the residents, business owners and visitors of the Town of Milton. We are looking forward to the year to come. We will look to collaborate with community groups, residents and state resources to continue improving services to everyone who lives or visits the Town of Milton.

PLANNING & ZONING DEPARTMENT

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

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

In FY19, the Town reviewed 146 zoning permits and performed 144 Certificate of Completion inspections.

Type of Permit	# of Permits	# of New Units
Single-family dwelling	6	6
Multi-family dwelling	0	0
Duplex	4	3
Residential-Accessory Dwelling Units	2	2
Residential-Accessory Structures & Alterations	86	
New Non-Residential	4	
Non-residential Accessory Structures & Alterations	13	
Sign	7	
Demolition	7	
Change of Use	7	
Lot Line Adjustments	3	
Renewed Permits	0	
Amended Permits	4	
Withdrawn Permits	3	
Denied Permits	0	
Total	146	11

The Planning Commission updated the Comprehensive Plan to enable the Main Street area and its surroundings to be officially designated by the state as a Village Center. At the beginning of summer, the commission initiated revisions to the town's Unified Development Regulations to create more opportunities for small business and commercial development in and near the village center and for more housing options near the new downtown, and made revisions to improve clarity to the regulations.

The Development Review Board conducted hearings and issued decisions on 25 applications during the year 2019, of which several applications had combined reviews: 8 Major Site Plans / Conditional Uses; 9 Minor Site Plan Amendments; 7 Subdivisions; and 1 Variance.

The Conservation Commission and the Tree Warden helped to oversee a grant to plan for the emerald ash borer's impact upon public ash trees. The Commission and the Warden were also very active in making repairs to the town's trails. The CC also held a successful Green Up Day in Milton and is updating its maps and brochures.

The Economic Development Commission continues to explore methods to increase economic development activity in Milton. The Commission finds that it is a priority to make the Route 7 corridor an attractive entrance into town, and so it therefore strongly supports improving the corridors aesthetics through projects like the Route 7 Streetscape project.

The Planning office also dedicated itself to improving communication with the public. All notices are now posted online through Facebook and Front Porch Forum, in addition to the traditional posting methods.

Respectfully Submitted: Don Turner, Town Manager; Michael Burris, Director of Planning and Zoning; Amanda Pitts, Zoning Administrator; Kris Dulmer, Tree Warden

Milton Department of Public Works – FY 2019 Annual Report

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

There have been a few staffing changes within the department. Ashley Jackson has joined the department as a Public Works Engineer, Steve Edgerly has joined our Water & Wastewater Division as a Water & Wastewater Operator, and Larry Underwood is our new Mechanic in the Highway Division. Additionally, Will Sanderson and Lindsey Beaudoin have left the department for other employment opportunities.

Danny Sweeney and Larry Blow have both reached the 5-year employment milestone with the department. Congratulations Danny and Larry!

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

ADMINISTRATIVE DIVISION & ENGINEERING

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

This year, the AD obtained over \$570,000 in grants and subsidy for Town projects. These grants include: two Better Roads Grants for drainage improvements on Beebe Hill Road and Westford Road, a Lake Champlain Basin Program Grant for final design of stormwater improvements at the Highway Garage, a Grants-in-Aid Grant for ditching and drainage improvements on Kingsbury Crossing, a VTrans Structures Grant of the construction of East Road Bridge No. 6, and a VTrans Class 2 Paving Grant for Everest Road. Additionally, the Town received a 30% subsidy for the Lake Road Water Main Replacement Project through the Agency of Natural Resources Drinking Water State Revolving Fund, for moving the project through quickly and being ready to proceed.

The AD managed and completed the following projects: East Road Bridge Nos. 5 and 6 replacement project, Lake Road Culvert replacement, Steeplechase Lane high service water system hydropneumatic tank replacement, Westford Road high service water system hydropneumatic tank replacement, Bartlett Road reconstruction, replaced approximately ½-mile of 4-inch water main on Lake Road with a new 12-inch water main, obtained approval from the State of Vermont Agency of Natural Resources on a new Stormwater Management Plan, and completed a Stormwater Master Plan identifying projects around

town to help us reduce stormwater impacts to local creeks, the Lamoille River, and Lake Champlain. Additionally, we completed paving portions of Everest Road, Bear Trap Road, East Road, North Road, Lake Road, in addition to Quarry Lane and Cooper Road. We managed a pavement crack sealing project to extend the life of pavement in certain areas around town, and replaced some sections of guardrail. We worked with the Chittenden County Regional Planning Commission and the Winooski Natural Resources Conservation District to have two stormwater murals painted on sidewalks in town.

The AD is working to advance the following projects: Hourglass Project, Route 7 Gap Project, Route 7 Streetscape Project, Cherry Street Sidewalk Project, projects from the recently approved Stormwater Master Plan, revising the DPW Specifications, the River Street Pressure Sustaining Valve Replacement, and the Beaverbrook (Flanders) Water and Sewer Evaluation. Additionally, we are working on a long term paving plan for the town, replacing guardrails, culverts, and repairing or replacing stormwater catch basins. There are many other projects on our list to do, including work on the Rollin Irish Road culvert and Marrs Hollow Road (repairs required due to the Halloween 2019 rain event), Duffy Road culvert, and the Munson Hill slope failure and road repair.

WATER & WASTEWATER DIVISION

Five full-time employees staff the W/WW Division. The W/WW Division operates and maintains approximately 35 miles of water mains, pumping stations, water reservoirs, and more than 300 fire hydrants and blow-offs, while serving almost 2,500 connections. Potable water is purchased through the Champlain Water District (CWD), and a Consumer Confidence Report (CCR) is published each year outlining water quality testing results. The CCR is available at the Milton Town Office, the Milton Town Website, or from CWD. Additionally, we operate and maintain approximately 15 miles of sewer collection mains, pump stations and the Milton Wastewater Treatment Facility (WWTF). The WWTF system serves approximately 1,000 connections.

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

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

1. Upgrades to the Steeplechase Lane and Westford Road high service water systems,
2. Lake Road water main replacement,
3. Cleaned Sludge Holding Tank No. 1 and replaced all aeration membranes,
4. Cleaned the wastewater effluent chambers,
5. Cleaned the septage receiving tank and added aerators for improved efficiency,
6. Cleaned all pump stations,
7. Upgraded the Maplewood Avenue lift station control panel,
8. Completed a comprehensive audit of W/WW billing,
9. Repaired and replaced approximately 60 water meters,
10. Responded to customers concerns of leaks and low water pressure, and
11. Continue to complete general maintenance on all W/WW systems.

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

HIGHWAY DIVISION

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

The HD accomplished the following work:

1. Completed ditching, drainage and road improvements to a section of Beebe Hill Road.
2. Repaired road base on Bear Trap Road prior to our pavement contractor paving the road.
3. Removed 330-feet of shoulder berm, and 1,300 feet of berm under guardrails.
4. Cleaned out 13,500-feet of ditching along town roads.
5. Cleaned 21 stormwater catch basins, and completed repairs on 5 catch basins.
6. Repaired and flushed out one 24-inch diameter drainage outfall.
7. Replaced 10 culverts for a total pipe length of almost 500 feet.
8. Put down approximately 130 tons of asphalt patching.
9. Completed the total reconstruction of Bartlett Road.

The HD continues to do the typical day-to-day duties of plowing the roads in the winter, performing roadside mowing and brush clearing, vehicle maintenance, responding to resident concerns and numerous other tasks. This past winter definitely put a strain on our salt budget, as we spent over \$230,000 on salt to keep our roads passable at safe speeds.

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

Respectfully Submitted,



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

Town of Milton Recreation Department

Our mission is to advance Parks and Recreation efforts, which enhances the quality of life for the community of Milton. The Recreation Department will achieve this by offering a wide variety of healthy lifestyle choices through access, opportunity, and affordable programs.

The theme for Milton Recreation continues to be momentum and growth via programs, parks, events, people and collaboration with an overarching goal of "Getting Stuff Done". Visitor numbers to Bombardier Park for day-to-day leisure and organized activities continues to grow and the Park played home to several regional tournaments plus public and private events. Milton Recreation was honored to receive the 2019 Vermont Recreation & Parks Association Facility of Merit Award for Bombardier Park West. In May, Milton's new Dog Park opened in Bombardier Park West and enjoys visitors every day. Murals and baby changing stations were installed in the Fieldhouse restrooms, electricity run to the East Pavilion, new signage installed in the Park, and Staff worked with other Town Departments and the Selectboard to adopt a new, comprehensive Parks & Recreation Ordinance. As the last Recreation Master Plan was conducted in 2007, this year we worked with consultants from SE Group updating Milton's Recreation Master Plan by surveying community members as to their vision for the future. This updated report will be a blueprint for Milton Recreation to refer to in planning recreation and park programs and projects for years to come. Recreation Staff sat on the Bombardier Property and Hourglass/Town Green Advisory Committees, working alongside community members and the Selectboard in recommending uses for these new Town spaces. Some standout programs in 2019 were: Vermont's Bats, Pickleball, Tai Chi inside and in the Park, Yoga for Beginners, Watercolor, Walking with the Town Manager, Hunter Education, Women's Self Defense, Intro to Sourdough, and more. Summer Camps offered families a variety of options: Fairies & Elves, Lacrosse, Golf, Baseball, Field Hockey, Yoga, Cooking/Gardening, plus Tennis & Swim Lessons. Full Summer Day Camp continued to flourish with one new and two returning counselors at the helm. Campers and counselors enjoyed the season in the newly renovated Fieldhouse in Bombardier Park West. Through scholarships, Milton Recreation is honored to assist Milton families send children to camp where they can explore, create, meet new friends and make memories in a positive and fun atmosphere. We were proud to collaborate with MTSD in the Summer Food Service Program providing free meals to campers. We were happy to host Milton's Winter Festival weekend, the ever-popular Touch a Truck, Egg Hunt, Giant Pumpkin Growing Contest and smash success Trunk or Treat event. Collaborating with a local concessionaire, Milton's Music in the Park Series was rejuvenated, with bigger bands, lawn games, food and record numbers in attendance each week. Working in collaboration with many Milton organizations and businesses, it is an honor to host and/or participate in a wide variety of initiatives: Community Cool Down, Spontaneous Snow People, Holiday Decorating Contest, Holiday Tree Lighting, Letters to Santa, National Night Out, Activities Fair, Farmers Market, mentor to MHS Community Service Learning students, Community Dinner Series, and more. We are always looking for innovative ways to grow programs and participant numbers for all demographics, encourage, and actively seek input from community members for their needs and ideas and work with community partners whenever we can.

What is coming up for 2020? As always, we strive to offer new and exciting programs, events and other opportunities in Parks and Recreation for community members and visitors of all ages. Some new programs and events for 2020 are: Flower Arranging 101, Stress Free Organizing, Zumba Gold, Family Game Night, Dog Park programs & events and more. In addition, we will continue to work with other organizations and businesses on tried and true programs/events and explore new ideas. In 2020, Staff and the Recreation Commission look forward to reviewing and prioritizing recommended projects identified in the newly completed Milton Recreation Master Plan Update. This will help tremendously in setting the course for the Town of Milton Recreation Department and its project and programming goals for the future.

As we reflect on the past year and look to the future, I would like to extend a special thank you to Assistant Recreation Director, Ben Nappi, as well as the wonderful Recreation Commission members for their upbeat attitudes and commitment to this Department and the residents of Milton. Ben continues to play a key role in day-to-day operations and future vision, creation and monitoring of the Recreation e-newsletter, liaison for youth sports organizations, processing Facility & Field Use requests, and assists in all aspects of the Department. He also holds a leadership role in the Town's website and social media outreach, as well as oversees this for the Recreation Department. The Recreation Commission members are continually supportive, take the lead in new and annual events, assist during budget time, and, always ask great questions and keep a pulse on the community.

The Milton Recreation Department would like to thank the countless community partners who make it possible to provide the vast array of activities, events and projects. They include the Recreation Commission, Milton Schools, PTA, Highway and Buildings & Grounds staff, Milton Churches, Milton Family Center, Milton Youth Coalition, Milton Public Library, Milton Fire, Police, Rescue, Artists Guild, Milton Youth Sports, Milton Seniors, Community Band, Milton businesses and many others. Without the support of these groups, individual volunteers, local businesses, program instructors and facilitators, and the Milton community as a whole, it would be impossible to provide the services the citizens of Milton and visitors have come to expect in recreation and leisure activities.

Thank you! ~ Respectfully submitted, Kimberly M Duchesneau, Recreation Director (December 2019)

MILTON RESCUE DEPARTMENT

2019 continued the trend of increasing call volume with a total of 985 calls for service, up from 946 in 2018. Of these calls, we transported 580 people (72% of all calls) to a hospital. The others either didn't need transport, didn't want transport or were not there when we arrived. Our volunteers contributed 25,373 hours of in-service time. We simply couldn't do it without them and certainly not without a much greater burden on the taxpayers.

To meet the increasing demand, this year Milton hired two full-time AEMTs to help provide weekday, daytime coverage and perform the many recruitment, training and administrative tasks needed to keep a busy ambulance service operational. At present, Milton Rescue has 58 members on the roster, 1 volunteer EMR, 22 volunteer EMTs, 5 volunteer Advanced EMTs, 9 "Per Diem" AEMTs and two full-time AEMTs. We also have 13 volunteers working towards licensing with 4 in an EMT class and 1 in an AEMT class right now. Last year, Milton's 2 ambulances, combined, travelled over 25,000 miles.

Milton Rescue receives and also provides mutual aid coverage to neighboring towns when needed. In 2019 Milton Rescue responded to 1 call in Winooski, 17 calls in Colchester, 1 call to Georgia Center, 14 calls in Grand Isle and 1 call in Westford. In this way, we contribute to the neighboring communities that help us when we need it.

Along with the primary mission of responding to medical emergencies, Milton Rescue is active in the community holding CPR/AED classes for the public, helping with "meals on wheels" and outreach to schools and businesses in Milton. We are also involved and active with various town celebrations, one such being "Trunk or Treat" with one of our ambulances transformed into a ghostly crypt!

We've also upgraded some equipment, most notably we now have "power" stretchers and will shortly be installing a "power-lift" device in one ambulance. Not only is this safer for the patients, it's also a huge benefit for our crews, paid and volunteer, for whom back injuries are a frequent risk and now much less with these assistive devices.

We had some other changes this year. Taylor Yeates, our past Public Safety Director and Interim Rescue Chief, has left his position to study veterinary medicine. Taylor made a huge contribution here and is missed. We wish him the best. Meanwhile, Milton is looking for a new Public Safety Director and Rescue Chief. While this process moves forward, Milton Rescue is being managed by a "leadership group" consisting of the two paid staff: Shannon Roberto, Training Officer and Joe Gannon, Operations Officer, respectively, volunteer Crew Chief Joyce Shepard, Town Manager Don Turner and Steve Burke, a long-term member, who has been appointed interim "head of service" pending a new hire.

Even with full-time and per-diem staffing, we (and many other services) still have trouble achieving 100% in-service coverage. We are always looking for more help, more volunteers in particular. Running with a Rescue Service is a big plus for people hoping to go into nursing, physician's assistant (PA) or Med School. It's also a challenging and rewarding "2nd" (or 3rd!) career, as well as a great way to serve your community. Anyone interested in joining can find an application at www.miltonvt.gov/rescue and we'd love to meet you!

Joe Gannon, Operations Officer

AHA/HP CPR Instructor

Town Clerks Office

Many townspeople may not be aware of what we do or what can be obtained at the Town Clerks office. It is considered by many as the most informative office in the municipal building. We are always happy to assist residents with their questions/concerns about issues on a local level or state level, and if we don't have the answer, we will find it for you!

Our office is the home of all land documents for its residents. If you own a home, your deed, mortgages, discharges and any liens are recorded here. They are all open for public viewing at any time during normal business hours. You can come in and research the history of your home or any property in the town of Milton. Maps/Mylar's of properties are also housed here in the vault. If you are looking for a birth certificate, marriage license or death certificate, you can obtain certified copies from this office or you can look through the books for long lost relatives living in Milton as far back as the late 1700's.

A few other services that can be obtained by visiting the Town Clerks office are:

- Renew your vehicle registration
- Register your dog – All dogs MUST be registered yearly by April 1st – IT'S A STATE LAW
- Apply and obtain a marriage license
- Obtain copies of vital records
- Obtain a Green Mt. Passport (if you're a veteran or over 62 years old)
- Buy a cemetery Plot in two of the town owned cemeteries
- Do research on any of the 10 cemeteries that the town oversees (limited amt. of info.)
- Pay a tax bill
- Pay a water bill
- Apply/renew a state liquor license if you are a business
- Research past minutes of various boards and meetings
- Register to Vote
- Request an absentee ballot
- Vote in an election
- Purchase tickets for Great Escape/Six Flags (during the summer only)
- Purchase Milton Historical Calendars and books
- Have certain documents notarized

Some interesting facts for 2019:

There were 1099 dogs registered in the town... (Was yours one of them?)

There were 104 births, and 84 deaths recorded in our town

59 individuals applied for a marriage license

We issued 78 Green Mountain Passports

If you have questions or concerns, feel free to call our office or stop by anytime during normal business hours. We are here for our residents, and are always happy to help in any way that we can.

Sheryl Prince
Your Town Clerk

The Milton Cemetery Advisory Committee

The Cemetery Advisory Committee is made up of community members appointed by the Milton Selectboard to oversee the care of Milton's cemeteries. The Advisory Committee, with the Cemetery Administrator, suggest and maintain rules and regulations that govern the care and use of cemeteries. The Advisory Committee, with the Cemetery Administrator, listen and act on cemetery ideas or concerns from the community.

Cemeteries:

- Village Cemetery located on upper Main Street
- Miltonboro on Beebe Hill Road
- Plains Cemetery on Railroad Street
- Checkerberry on Route 7
- Crown Cemetery is on Manley Road, partially in Milton and Georgia town lines
- Austin Cemetery off Westford Road
- Allen Cemetery located off Clay Ridge Road
- Marrs Cemetery on Gardner Road
- Old West Milton Cemetery off Bear Trap Road
- New West Milton Cemetery on Bear Trap Road
- St. Ann's is under governance of the Roman Catholic Church.

Miltonboro and the Village Cemeteries are the only two Cemeteries where plots are being offered for burial at this time.

This summer, Town Cemetery Administrator Peter Staniels, with Tom Giffin of the Old Vermont Association, led volunteers doing much needed work in the Checkerberry Cemetery. In the late fall, Peter led a work day in the Plains Cemetery. The volunteers cleaned stones, moved brush, and when possible lifted and straightened stones. Town Clerk Sheryl Prince has spent many hours attending the meetings and was instrumental in the formation of a simple process for people to obtain burial plots. In June of 2019, an anonymous donor gave \$600.00, through the Friends of Milton Cemeteries, to replace the gates in the New West Milton Cemetery.

The Process and Forms:

- Certificate of Burial Rights Worksheet - at time of lot purchase.
- Interment Order - at time of interment
- Work Order Permit - whenever work is to be done in the cemetery
- Vault Storage Form - when Deceased is placed in the vault

Peter Staniels, Town Administrator of cemeteries. Advisory Committee Members, Jimmy Ballard, Allen Beaupre, Robert Lombard, and John Mayville.

General Stannard House Committee Report

2019 was filled with activity around the General Stannard House at the Milton's southern gateway. With community help, we successfully salvaged about 50% of the original House/structure. We could not save it all, but we will be able to restore it with much historical accuracy and function. The foundation, filled to grade for safety, remains and will be part of a small General Stannard Memorial Park at the gateway to town. Landscaping, plantings, walkways, and benches were planned and installation began in Fall 2019 and will be completed in 2020, along with interpretive signage showing the farming history there. In its center will be a George J. Stannard state roadside historic marker. The marker is essentially approved by the Vermont Division for Historic Preservation, and will be ready for production and installation at the site once the house has been officially relocated, as the marker text will reference the restoration. When completed, the Park will direct visitors to our growing downtown core.

We had much help in the past year, and experienced contractors Peter Pratt, Jeff Towne, Roger Dickinson, Al Russell and Building Heritage have also been absolutely critical to our success, as well as our volunteers. We also had strong support from neighbor Gardener's Supply, and Alex Fenton's enthusiasm and assistance at the site was very helpful and must be recognized.

The downtown core mentioned earlier is where we will be focusing in the next year. We had sufficient funding to carefully document, dismantle and store the House and build the park, thanks to our generous donors and a state grant. We are now solidifying plans for the restoration and use of the House on the town's Bombardier Property, acquired in 2016. With a suggested site adjacent to the Bombardier barn, we can serve many functions. The barn itself is of the same time period construction as Stannard's, and can include a presentation on the unique Stannard barns built to accommodate a one-armed man. We plan a small museum, with possible rooms available for community or town uses. The Sons of Union Veterans – Stannard Camp has expressed interest in the restored house as their headquarters. Surrounding acreage might encourage heritage tourism and reenactor events. The site provides a secure location, close to public safety resources, accessible and convenient for school groups, senior visits, and the general public. We hope to contribute to the continued development of the town's core, encouraging retail, restaurants, service providers and others to locate downtown and grow with Milton. Our relocation proposal was approved by the Recreation Commission in October 2018 and the Bombardier Property Advisory Committee (BPAC) in December 2019. The BPAC's report goes to the Select Board in January 2020, and we anticipate the necessary full Board approval of the house relocation plan in early 2020.

One great example of this project's importance is the involvement of Eliot Lothrop and Building Heritage of Huntington. Eliot wrote an article for the July 2019 issue of the national trade publication *The Journal of Light Construction*, telling the story of our project, his role in it, and Stannard's importance. Great positive publicity for the town of Milton.

Now, and in the coming year, we are concentrating on extensive fundraising efforts, including grant opportunities and sale of our T-shirts, mugs and pens made from Stannard House wood by Milton's Gary Walz. Our primary goal in 2020 is achieving adequate fundraising to complete the restoration, along with finalizing physical restoration plans and solidifying usage plans for the House. We enter 2020 with just over \$20,492.47 in the bank, with a remaining current goal of \$180,000 in funds and valued in-kind services needed. We will be in close contact with the town and state at this and all steps of the process, being sensitive to community needs in the interest of better understanding, involvement, and financial support for this cause.

We encourage your thoughts, suggestions and participation at any time. Committee meetings are held on the 2nd and 4th Thursdays monthly, 6 pm at the Milton Historical Museum on School Street. We welcome you in joining us in this community project. Very special thanks to our generous supporters for your donations of financial and in-kind service gifts. You all are very much appreciated. October 20, 2020 is General Stannard's 200th birthday, and we are also planning events in celebration – stay tuned!

Respectfully submitted January 2020,
Bill Kaigle & Kate Cadreact, Co-Chairs
General Stannard House Committee
www.generalstannardhouse.org / 802-734-0758 / generalstannardhouse@gmail.com

The Milton Historical Society & Museum Report

"History is the study of change. If change stops, so does history". - Jim Ballard

As Milton continues to grow, so does the interest in its history. This is evident by the ever-increasing numbers of people who visit the museum, the number of questions being asked through various forms of media, and the popularity of our programs. In 2019, we had a new open museum schedule of every Saturday, May through October, 10 am - 2 pm. The simplified schedule was only possible thanks to the commitment of our volunteer museum guides. It appears that the new schedule enabled the highest number of annual visitors to the museum to date in 2019. Many people said it was their first visit to the museum.

Our Museum Director Lorinda Henry's natural artistic abilities continue to improve on the museum's numerous exhibits, which will be reimaged for the 2020 season. Karen Brigham and Pam Heald have diligently catalogued donated items into the PastPerfect software that records the museum's collections, and training is underway for others to help. Madeline Martin oversaw the town staff appreciation luncheon in August. Through the leadership of Peggy and Rick Stowell, a banquet honoring volunteers throughout the Society's history became a reality in April. As always they also worked to ensure a successful Dinner and a Movie Night, and a festive December Holiday Open House was enjoyed by all. John Bartlett, Terry Richards, Gary Furlong and John Mayville had the outside wood trim repaired, located beneath the large window, along with numerous other projects. A hand railing was added to the museum handicapped ramp by K&E Construction, and we had Chuck's Heating & Air Conditioning install a permanent dehumidification system in the museum basement to better protect historic items stored there and improve work space conditions. Our secretary Phyllis Mayville and Pam Heald as treasurer are highly respected for their attention to detail. The leadership of Bill Kaigle aids and encourages us in our various projects. Town Historian Jim Ballard does his best to answer genealogy inquiries, and many local history questions. Jim has noticed an increase of questions concerning some of Milton's historic homes and buildings, and in 2020 we plan to develop a directory of Milton's Century Award homes. We also look forward to collaboration with Milton's schools, starting with an extensive middle school Civil War unit early in the new year, including museum and school visits and student field work.

Program Committee Chair, Bob Devino, provides professional aid in developing our calendar of events, and he consistently coordinates a wide array of engaging, well-attended programs. In 2019, we hosted National History Day Presentations by Milton High School students, the dedication of the Milton Speedway's (drag strip) state roadside historic marker, *The Allens of Vermont* by Willard Randall, *Stephen Crane's Red Badge of Courage: A Review and Annotation* by Charles LaRocca, an all-class MHS Reunion special museum visit, the outdoor program *Forest, Trees and Firewood* by Ethan Tapper and *A Real Monster Walks the Streets of Burlington: H. H. Holmes in Vermont* by State Archaeologist Brennan Gauthier. Jim Ballard completed the program year with a historic overview of different fraternal societies and organizations in Milton, such as the Grange, Eastern Star, Masons, Corona Club, Jaycees, Origins of Milton's PTA, Milton Women's Club, Milton Artists' Guild, Needlework Guild, Milton Historical Society, The Village Improvement Committee, Fire and Rescue, Daughters of Isabella, American Sunbathing Association and more. The loss, or decline, of many groups is a concern for Milton and elsewhere and they will be missed, as it means loss of community and decline in gifts to students. We as a Historical Society and through our museum continue efforts with Town Officials, Educators, and Organizations to chronicle the changing times of Milton. In June, we presented our fourth annual scholarship to deserving Milton High School student Hannah St. Onge to help further her higher educational goals.

Thank you to town staff and select board for their support, and to Facilities Director John Bartlett and his crew for helping us keep the museum open and able to host visitors and events, year round. The theme of the Historical Society's 2020 calendar is *Milton Women in History* to celebrate the 100th anniversary of women finally earning full voting rights. Thanks to Sheryl Prince and the town clerk's office staff for selling history calendars. We wish to deeply thank all of our board members and our loyal volunteers for everything they do. It is truly a team effort that makes us successful. Our donors, volunteers, researchers, visitors, members, families, and guests make the museum a lively place full of entertainment, fun and learning. Please feel welcome to come to any of our programs, support the Society with your membership, and volunteer in any capacity. Stay tuned to the local media, or join our mailing list at miltonhistorical@yahoo.com, or our Facebook page, for news and updates on our ongoing events.

Respectfully submitted January 2020,

James Ballard
Town Historian

Lorinda Henry
Director, Milton Historical Museum

Bill Kaigle
President, Milton Historical Society



U.S. Department
of Veterans Affairs

White River Junction VA Medical Center

215 North Main Street

White River Junction, VT 05009

866-687-8387 (Toll Free)

802-295-9363 (Commercial)

In Reply Refer to: 405/00

December 23rd, 2019

Dear Veteran,

The White River Junction VA Medical Center is attempting to contact all Veterans in our catchment area of Vermont and New Hampshire who are not enrolled or are enrolled and no longer utilizing our services. If you currently receive our services, please pass this note on to a Veteran who may benefit.

We offer a wide variety of services including assistance to Veterans who are homeless or unemployed to providing primary and specialty care. We have a robust mental health department offering one-on-one counseling, peer support, group sessions, and more. There is a designated treatment area for our women Veterans at the Women's Comprehensive Care Clinic; a safe space.

The White River Junction VA Medical Center has seven community-based outpatient clinics. They are located in Bennington, Rutland, Brattleboro, Newport and Burlington, Vermont; in New Hampshire we offer services in Keene and Littleton. We are here to serve all Veterans, please do not hesitate to contact us, if for no other reason than to register/enroll with us in case of future need.

Our eligibility office in White River Junction can be reached at 802-295-9363 extension 5118. A single form - VA form 10-10EZ – and a copy of the DD214 is all that is needed.

The American Legion, Disabled American Veterans and the Veterans of Foreign Wars have full time service officers that are knowledgeable about our programs. These independent organizations serve all Veterans including nonmembers in processing disability and pension claims. They can be reached in White River Junction at:

American Legion	802-296-5166
Disabled American Veterans	802-296-5167
Veterans of Foreign Wars	802-296-5168

Thank you for your service to our nation. On behalf of the White River Junction VA Medical Center team, we look forward to serving you.

Respectfully;

Becky Rhoads, Au.D.
Associate Medical Center Director

Delinquent Taxes owed as of December 31, 2019

The following tax payers owe more than \$50 delinquent taxes at the end of 2019.

This list does not include those taxpayers who have an agreement with the town and who are living up to their agreement.

Parcel Number	Owner	Address	Description	Tax Years	Total Owed
226008-000030	ALEXANDER, EDWARD T	114 PECOR AVE	Mobile Home, no land	3	\$397.83
226008-000069	ALGER, LORRE & OWEN	33 SPARROW CIRCLE	Mobile Home, no land	2	\$159.06
210032-000098	BADGER, PATRICIA (Estate)	149 OWEN CT	Mobile Home, no land	2	\$907.36
229058-000000	BALLARD DWIGHT S & MICHAEL A	183 RAILROAD ST	House and 0.377 Acres	1	\$2,257.50
220056-002000	BALLARD GREGORY E & PAMELA	488 NORTH RD	House & 2 Acres	1	\$1,976.64
210032-000022	BARROWS CHRISTOPHE	63 MANSFIELD RD	Mobile Home, no land	1	\$509.25
226003-000000	BAYVIEW LOAN SERVICES LLC	420 ROUTE 7 SOUTH	Commerical Building & 0.60 Acres	1	\$2,380.10
210032-000101	BEAUMONT JESSIE MA	159 OWEN CT	Mobile Home, no land	1	\$791.58
210032-000169	BELLA HEATHER G	164 TAYLOR ST	Mobile Home, no land	1	\$273.80
203027-000000	BUSHEY DANNY J	751 ROUTE 7 SOUTH	House, outbuildings & 3.21 Acres	1	\$1,594.87
111087-000000	CARY HEIDI L	24 ROUTE 7 NORTH	Mobile Home & 0.13 Acres	1	\$2,829.66
210032-000115	CHAPLIN TRAVIS J	182 OWEN CT	Mobile Home, no land	2	\$312.47
210032-000029	CHAVEZ-U ARMANDO	103 WEST MILTON RD	Mobile Home, no land	1	\$114.29
204023-101000	COTE, ELIZABETH M (Estate)	29 GARDNER RD	Double Wide Mobile Home and 2.21 Acres	1	\$209.30
210032-000125	COUTURIER MICHAEL	76 MANSFIELD RD	Mobile Home, no land	3	\$241.15
226008-000089	DAVIS KAYLA J & NEWELL GAGE B	12 PECOR AVE	Mobile Home, no land	1	\$572.97
207026-000051	DENNIS GLENN A & C	141 LAWNWOOD DR	Mobile Home, no land	1	\$830.88
226008-000018	FLOOD MICHAEL S	135 PECOR AVE	Mobile Home, no land	1	\$195.15
213009-000017	FOSTER, BRUCE	188 ABBY LANE	Travel Trailer, no land	1	\$54.90
226008-000078	GOODMAN MICHAEL J	44 RITA WAY	Mobile Home, no land	1	\$464.19
237009-002000	GOODRICH DAVID	72 CLEMENTS RD	2.55 Acres Septic Lot	1	\$488.43
202039-000000	GRENIER PATRICK R	26 WATKINS RD	House, outbuildings & 9.60 Acres	1	\$2,043.11
115100-000000	GRISWOLD COREY	115 ROUTE 7 NORTH	House & 1.00 Acres	1	\$2,341.37
207026-000016	HABECKER KATELYNN	94 PARTRIDGE LN	Mobile Home, no land	1	\$375.39
211041-000000	HARPER KALEY A	51 QUAIL HOLLOW DR	House & 1.72 Acres	1	\$375.48
226008-000067	HAUPT ASHLEY T	23 SPARROW CIR	Mobile Home, no land	1	\$566.79
213009-000068	HOLBROOK CYNTHIA	43 MILE RD	Travel Trailer, no land	1	\$494.46
219061-000000	HOVERMANN NORD W A	275 MANLEY RD	House, barn & 10 acres	1	\$6,012.96
204034-000001	HOWRIGAN MARK & SARAH	739 EAST RD	Mobile Home & Lean To, No Land	1	\$967.92
223048-000000	JULIEN BRUCE A	98 MEADOW RD	House & 0.44 Acres	1	\$1,174.41
202070-000000	KASUPSKI KARIN L	728 WEST MILTON RD	House & 0.90 Acres	1	\$1,023.95
204026-000000	KEY PAGE A & KORY M	935 EAST RD	House & 16.38 Acres	1	\$671.67
210032-000015	LADD PATRICIA	65 TAYLOR ST	Mobile Home, no land	2	\$1,124.65
210032-000173	LATULIPPE LORI (Estate)	192 TAYLOR ST	Mobile Home, no land	2	\$332.91
210032-000032	LEGGETT ARMAND L	18 DEWEY DR	Mobile Home, no land	1	\$494.46
226008-000050	MASTIN SHOSHANNA M	190 RITA WAY	Mobile Home, no land	1	\$483.78
210032-000129	MOBBS CHARLES L	106 MANSFIELD RD	Mobile Home, no land	1	\$534.12
210032-000078	MOQUIN ERICKA	127 WEST MILTON RD	Mobile Home, no land	1	\$418.31
210032-000068	MOTT, ANNETTE	177 TAYLOR ST	Mobile Home, no land	1	\$410.94
213017-000000	NICHOLS JESSICA & OLDS HEATHER	887 LAKE RD	House & 10.20 Acres	1	\$473.98
226008-000047	POLCHIES MARIE	195 RITA WAY	Mobile Home & Lean To, no land	1	\$891.18
226008-000051	ROBAR LOIS	186 RITA WAY	Mobile Home, no land	1	\$391.38
214006-000000	ROWLEY FAMILY REAL ESTATE II LLC	LAKE RD	Barn & Outbuildings & 245 Acres	1	\$207.09
207026-000008	RUSHFORD CARRIE A	54 PARTRIDGE LN	Mobile Home, no land	1	\$897.24
213009-000074	SARTO STEPHEN	95 MILE RD	Travel Trailer, no land	1	\$98.97
226008-000002	SHEVLIN PATRICIA A	13 PECOR AVE	Mobile Home, no land	1	\$616.98
210032-000011	STANNARD KELLY A	29 TAYLOR ST	Mobile Home, no land	2	\$240.46
213009-000005	SUMMERS-MCGUINNESS TAI & MICHAEL	80 ABBEY LN	Travel Trailer, no land	1	\$572.67
213009-000062	THOMPSON WAYNE & SUSAN	15 MILE RD	Travel Trailer, no land	2	\$70.20
226008-000085	WHITNEY CHRISTOPHER A & KAITLAND M	42 Pecor	Mobile Home, no land	1	\$596.16

OFFICIAL BALLOT

ANNUAL TOWN / SCHOOL MEETING

TOWN OF MILTON, VERMONT

MARCH 5, 2019

INSTRUCTIONS TO VOTERS

To vote, fill in the oval(s) completely next to your choice(s), like this: 
 Write-In: To vote for a valid write-in candidate, write the person's name on the line provided and fill in the oval.

FOR MODERATOR

One Year Term Vote for not more than ONE

Write-In ☐

FOR LIBRARY TRUSTEE

Two Year Term Vote for not more than ONE

CHRISTINE HAUSLEIN 1295 ☐

Write-In ☐

FOR SELECTBOARD

Three Year Term Vote for not more than ONE

BRENDA STEADY 534 ☐

CHRIS TAYLOR 916 ☐

Write-In ☐

FOR SCHOOL TRUSTEE

Three Year Term Vote for not more than ONE

RICK DOOLEY 1285 ☐

Write-In ☐

FOR SELECTBOARD

One Year Term Vote for not more than TWO

DANA MAXFIELD 774 ☐

BRENDA STEADY 694 ☐

CHRIS TAYLOR 942 ☐

Write-In ☐

Write-In ☐

FOR SCHOOL TRUSTEE

One Year Term Vote for not more than ONE

RAE COUILLARD 1242 ☐

Write-In ☐

FOR CHAMPLAIN WATER DISTRICT REPRESENTATIVE

Three Year Term Vote for not more than ONE

Write-In ☐

FOR LIBRARY TRUSTEE

Three Year Term Vote for not more than ONE

JUDY L SCHMIDT 1328 ☐

Write-In ☐

TURN BALLOT OVER AND VOTE BOTH SIDES

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?

1393 YES ☐

125 NO ☐

ARTICLE III:

Shall the voters of the Town of Milton approve the budget for the Fiscal Year 2020 in the amount of Seven Million Nine Hundred Seventy-Nine Thousand Sixty Dollars (\$7,979,060) of which it is estimated that Five Million Nine Hundred Seventy-Nine Thousand Nine Hundred and Sixty Dollars (\$5,979,960) will be raised by local property taxes?

1002 YES ☐

554 NO ☐

ARTICLE IV:

Shall general obligation bonds or notes, of the Town of Milton in an amount not to exceed Eight Hundred and Four Thousand Dollars (\$804,000), subject to reduction from available state and federal grants-in-aid and the application of capital reserves be issued to finance the cost of certain improvements, namely, the water main replacement on Lake Road, the estimated cost of such improvements being Eight Hundred and Four Thousand Dollars (\$804,000)?

1116 YES ☐

424 NO ☐

ARTICLE V:

Shall general obligation bonds or notes, of the Town of Milton in an amount not to exceed One Hundred Ninety-Eight Thousand Dollars (\$198,000), subject to reduction from available state and federal grants-in-aid and the application of capital reserves be issued to finance the cost of certain improvements, namely, the new pressure sustaining valve on River Street, the estimated cost of such improvements being One Hundred Ninety-Eight Thousand Dollars (\$198,000)?

1156 YES ☐

381 NO ☐

ARTICLE VI:

Shall general obligation bonds or notes, of the Town of Milton in an amount not to exceed One Million Dollars (\$1,000,000), subject to reduction from available state and federal grants-in-aid and the application of capital reserves be issued to finance the cost of certain improvements, namely, the paving of portions of North Road, East Road, Lake Road, Bear Trap Road, Everest Road, Cooper Road, Quarry Lane and other road improvements if funding remains, the estimated cost of such improvements being One Million Dollars (\$1,000,000)?

1271 YES ☐

287 NO ☐

SCHOOL ARTICLES

ARTICLE I:

Shall the voters of Milton Town School District authorize the school board to expend Thirty Two Million, Six Hundred Forty Seven Thousand, Seven Hundred Eighty Six Dollars (\$32,647,786), which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$14,971.16 per equalized pupil. This projected spending per equalized pupil is 4.21% higher than spending for the current year.

760 YES ☐

807 NO ☐

ARTICLE II:

Shall general obligation bonds or notes of the Milton Town School District in an amount not to exceed One Million, Three Hundred Fifteen Thousand Dollars (\$1,315,000), subject to reduction from the receipt of available state and federal grants-in-aid, the application of reserves, and other financial assistance, be issued for the purpose of financing school building improvements, namely, Elementary School renovations and the construction of office space, at an estimated cost of One Million, Three Hundred Fifteen Thousand Dollars (\$1,315,000)?

834 YES ☐

729 NO ☐

**TURN BALLOT OVER
AND VOTE BOTH SIDES**

WARNING – TOWN OF MILTON, VERMONT
2020 ANNUAL MEETING

The legal voters of the Town of Milton are hereby notified and warned that there will be a Public Hearing at the Milton High School Auditorium in said Town on Monday the 2nd of March, 2020 at 6:00 o'clock in the afternoon to discuss the following Australian Ballot items pursuant to Section 806 A/B of the Town of Milton Charter; that the Annual Meeting of the Town of Milton will be held at the Milton Municipal Building in said Town on Tuesday the 3rd of March, 2020 to vote for the Town Officers and transact any business involving Australian Ballot; said voting by Australian Ballot to begin at 7:00 o'clock in the forenoon and close at 7:00 o'clock in the afternoon.

ARTICLE I

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

ARTICLE II

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

Moderator	1 year
Selectboard	3 year
Selectboard	1 year
Selectboard	1 year
Library Trustee	3 year
Library Trustee	2 year
School Trustee	3 year
School Trustee	2 year
School Trustee	1 year
Champlain Water District Representative	3 year (2 years remaining)

ARTICLE III

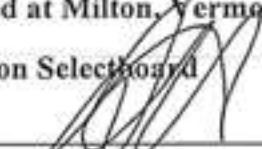
Shall the voters of the Town of Milton approve the budget for the Fiscal Year 2021 in the amount of Eight Million, Three Hundred Sixty-Four Thousand, Seven Hundred Sixty-Three Dollars (\$8,364,763) of which it is estimated that Six Million, Four Hundred Ninety-Six Thousand, Five Hundred Eighty-Four Dollars (\$6,496,584) will be raised by local property taxes?

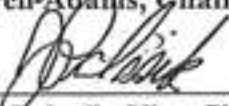
ARTICLE IV

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

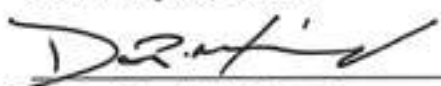
Dated at Milton, Vermont this 21 day of January, 2020.

Milton Selectboard


Darren Adams, Chairperson


John Palasik, Vice-Chairperson

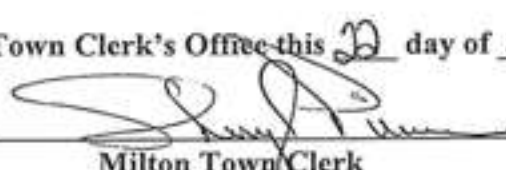

Chris Taylor, Clerk


Dana Maxfield, Member


Michael Morgan, Member

Filed with the Milton Town Clerk's Office this 22 day of January, 2020.

ATTEST:


Milton Town Clerk

**General Fund Comparative Revenue and Expenditure Report
FY2016 through FY2021 Proposed Budget**

	FY16 Actual	FY17 Actual	FY18 Actual	FY19 Actual	FY20 Budget	FY21 Budget Proposal
Property Taxes	5,297,972	5,481,204	5,750,407	5,722,537	5,979,963	6,496,584
Interest on Del Taxes	33,352	52,973	33,580	29,914	35,000	30,000
Penalty on Del Taxes	47,170	66,972	54,211	43,793	55,000	45,000
<i>General Revenue Categories:</i>						
Railroad Taxes	3,835	3,835	3,849	4,062	3,850	4,000
State Land Taxes	16,207	15,289	14,372	13,455	15,300	14,000
Current Use Taxes	51,788	55,877	52,887	54,467	54,000	54,000
Land Use Change Tax/Penalty	-	-	-	4,020	-	-
State Land PILOT	4,604	5,317	5,341	5,663	5,300	5,400
Penalty on Late HS-122	7,892	4,616	5,740	6,120	5,000	5,000
School Tax Collection Fee	28,373	27,811	29,231	29,614	28,000	29,000
Interest on Investments	3,352	4,888	6,680	40,654	4,500	4,500
Miscellaneous	35,884	26,990	10,616	17,876	10,000	15,000
Reduction in Fund Balance	-	-	-	-	340,000	350,000
Administrative Contribution - W&S	316,610	315,000	320,000	320,000	310,000	350,000
Clerk & Treasurer	107,055	114,557	93,891	93,016	102,075	95,400
Finance	145,226	160,000	160,000	160,000	160,000	31,400
Listers	-	369	-	355	-	-
Library	2,472	2,773	3,130	3,129	3,000	3,300
Recreation	70,062	78,089	65,189	67,047	75,000	69,000
Planning & Zoning	72,793	59,664	43,372	36,484	42,000	42,000
Public Works	252,665	243,398	618,094	277,093	242,800	247,500
Buildings & Grounds	-	-	-	6,718	7,800	4,000
Police	162,814	130,339	191,009	117,845	123,765	118,000
Animal Control	3,231	1,795	3,457	2,220	5,000	2,500
Fire	59,211	59,415	31	7,387	375	375
Rescue	224,984	280,148	249,292	256,685	270,500	270,000
Transfers in for Debt	136,453	71,655	90,869	273,131	100,834	78,804
Total Revenue	7,084,004	7,262,974	7,805,246	7,593,284	7,979,062	8,364,763
Administrative Services	72,555	17,780	14,050	119,498	127,584	139,009
Selectboard	61,966	68,935	59,276	59,953	71,085	69,025
Insurance/Risk Management	261,837	283,049	204,498	163,473	152,000	122,995
Legal	69,293	46,703	62,257	50,363	60,500	60,500
County and Regional Functions	96,818	108,554	136,828	125,703	128,261	135,993
Information Technology	39,092	45,921	51,795	68,283	75,325	103,432
Contingency	29,241	7,575	-	-	30,000	30,000
Debt Service, Principal and Interest	347,833	389,733	359,048	444,848	537,255	762,636
Manager	227,626	242,145	313,900	224,995	246,968	264,342
Clerk & Treasurer	289,079	306,694	306,004	314,501	338,939	324,563
Elections	5,963	16,816	5,608	14,940	10,483	20,318
Finance	246,449	372,640	337,010	359,367	387,533	289,315
Listers	68,465	65,248	76,532	79,121	80,640	90,153
Library	244,173	242,229	254,500	274,345	284,682	302,271
Recreation	156,667	182,030	189,751	216,788	240,438	244,186
Planning & Zoning	274,432	308,877	279,966	291,618	336,192	253,328
Public Works Admin	179,937	151,754	181,721	203,755	228,137	327,910
Highways	945,343	1,623,016	1,978,019	1,338,488	1,373,431	1,402,401
Buildings & Grounds	252,708	305,280	356,616	327,422	384,663	377,017
Public Safety Admin	-	-	43,089	74,283	75,079	109,872
Police	1,697,736	1,804,868	1,908,502	1,874,365	1,944,358	2,008,369
Animal Control	6,690	7,427	9,482	8,566	9,591	11,091
Fire	233,967	278,361	239,303	220,667	224,353	227,731
Rescue	373,868	281,272	280,806	396,098	401,468	444,758
Transfer to Capital	553,470	354,231	325,000	230,853	230,098	243,550
Total Expenditures	6,735,206	7,511,136	7,973,562	7,482,291	7,979,059	8,364,763

FOR YOUR NOTES

[illegible]

MILTON TOWN SCHOOL DISTRICT



School Information & Proposed Budget





Milton Town School District

42 Herrick Avenue, Milton, VT 05468-3097

(802) 893-5400

Fax: (802) 893-3213

www.mtsd-vt.org

Amy Rex
Superintendent of Schools

Lynne Manley
Director of Curriculum & Instruction

Timothy Dunn
Director of Student Services

Katie Glover
Business Manager

Tammy Boone
Data & Assessment Coordinator

Terry Mazza
Human Resources

Jennifer Saunders
Executive Administrative Assistant

January 29, 2020

Greetings Milton Residents:

On behalf of the Milton School District Board of Trustees, we are informing our voters that our FY2019 Audit was not finished at the time of the printing for the Town Report. As soon as it is completed, we will make it available to you.

1. We will post it on the MTSD website, <https://www.mtsd-vt.org/>
2. We will post it on the Town of Milton Website, <https://www.miltonvt.gov/>
3. We will have printed copies available at the MTSD District Office on 12 Bradley Street, and
4. We will have printed copies available in the Milton Town Office.

If you have questions, please do not hesitate to contact me at the MTSD District Office (893-5302).

Sincerely,

Amy L Rex
Amy Rex, Superintendent

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

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

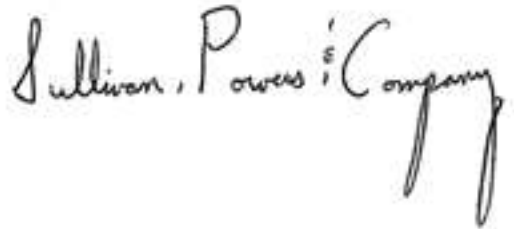
Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

January 27, 2020

School Board
Milton Town School District
42 Herrick Avenue
Milton, Vermont 05468

We are auditing the financial statements of the Milton Town School District as of and for the year ended June 30, 2019.

The financial statements and our report thereon will be available for public inspection at the School District Office and on their website at www.mtsd-vt.org.

A handwritten signature in cursive script that reads "Sullivan, Powers & Company". The signature is written in dark ink and is positioned in the lower right area of the page.

**MILTON TOWN SCHOOL DISTRICT PAYROLL
CALENDAR YEAR 2019 GROSS WAGES**

Amounts listed include regular wages and compensation for extra duty

ABELL	JAMIE	35,790.72	***	BIDWELL	PHILIP	5,879.00	*	CHEESEMAM	BRUCE	81,995.55	
ABELL	RYAN	1,524.00	*	BIGUE	RICHARD	1,308.00		CHENEY	SALLY VANDRESER	16,659.89	
ABELL	SHYANNA	1,228.13		BINDER	FRANCES	35,487.00	*	CHOBOT	ANDRIANA	350.00	
ADAMS	JONATHAN	72,149.31	*	BISSONETTE	SARAH	28,759.27		CHOQUETTE	MARCEL	89,586.80	
ADII	CARRIE	85,230.20	*	BLAKE	ANNE	121,003.44		CLARK	CAROLYN	11,712.53	
AGAN	JESSE	350.00		BLANCHARD	KYLE	23,568.99		CLARK	ERIN	59,030.90	
AGAN	KEELY	15,122.41		BLOW	MARGARET	12,498.19		CLEVELAND	JESSICA	28,938.10	*
AGAN	LIAM	9,995.76		BOMBARD	PAULA	13,036.38		CLINE-RANSOME	LESA	2,000.00	
ALLARD	CHRISTINA H.R.	29,545.00		BOONE	PATRICK	58,171.39		CLOGSTON	ALYSSA	22,374.73	
ALLING	RACHEL S.P.	32,515.30		BOONE	TAMMY	76,039.41		COBLER	LESLIE	81,779.50	
AMES	JEFFREY	2,069.00	*	BOURDEAU	ASHLEY	22,192.13		COLEMAN	CAROLINE	1,655.50	*
AMIRIKIAN	LISA	52,551.80		BOURN	JENNIFER	3,761.39		COLI	NANCY	35,887.78	**
ANJOS MEIRELES	GUILHERME	1,550.00	*	BREWER	EMILY	18,937.76		COOLBETH	TINA	28,611.37	
ANTONOVICH	KATRINA	71,553.36	*	BRINSON	DANIELLE	28,075.32	*	COPE	KESIA	49,766.92	*
ARANJO	HEIDI	72,754.05	*	BROWN	BRANDY	96,519.96		CORROW	KRISTY	82,897.45	*
ARMSTRONG	DAVID	2,756.26		BROWN	CHRIS	5,879.00	*	COUILLARD	RAE	2,950.00	
ARNOLD	KYLIE	93.75		BROWN	MALLORY	44,882.35		COULOMBE	AMANDA	29,957.55	
ASSEFA	HANNAH	20,415.82	*	BROWN	MARIELLE	1,960.00	*	COURNOYER	JANINE	20,807.70	*
BADGER	JOSEPH	914.50	*	BROWNFIELD	LINDSEY	140.63		COUTURE	RICHARD	2,324.00	*
BAHR	JOCELYN	54,714.49		BRUNETEAU	ASHLEY	2,314.75	*	CRENSHAW	JAMIE	19,736.71	
BAKER	HALEY	47,432.81		BRYANT	CAITLYN	21,296.65		CROSS	CATHERINE	21,383.77	
BALDWIN	JESSICA	65,314.10		BUNNELL	NICOLE	1,692.86		CROWE	GLORIA	74,520.50	*
BALLARD	ALEXIS	165.63		BUNNELL-LACROSS	DEBRA	35,217.54		CROWLEY-GRIFFIN	COLLEEN	55,824.40	*
BALLARD	DAVID	51,707.74		BURKE	SHAWNTEL	4,870.00	*	CRUZ	RICHARD	59,130.71	
BALLARD	DONNA	39,762.42		BURTON	E. ANTHONY	79,269.70		CUNNINGHAM	WENDY	42,875.61	**
BALLARD	GREGORY	47,862.81		BUSHEY	LONA	13,703.21		CURRAN	MEGHAN	50,185.40	***
BALLARD	JASON	28,009.13		BUSHEY	PAMELA	19,359.68		CURTISS	PAUL	84,022.80	*
BALLARD	JORDAN	6,432.85		BUSHEY	RYAN	25,549.60	*	CUSHING	CAROL	47,701.39	**
BALLARD	PAMELA	36,403.63		BUSTAMANTES	MICHAEL	68,421.37		DABNEY	DAVID	32,839.20	
BARBER	HARRY	2,324.00	*	BUTTON	GLEN	5,301.00	*	DALEY	MARYALICE	3,470.00	
BARONE	JACQUELINE	56,723.50	*	BUTTS	GAY	93.75		DANFORTH	MELISSA	46,103.62	**
BARROWS	DIANE	260.64		CACCAVO	ANTHONY	23,636.20		DAUDELIN	ERIN	12,405.83	
BARTLETT	KRISTEN	10,382.65		CAMPBELL	KELSEY	16,322.02		DAVIDMAN	JOANNE	82,180.50	*
BASILLE	LISA	71,717.40	*	CAMPER	AMANDA	5,008.00	*	DAY	KATHLEEN	32,683.05	
BAUER	AMANDA	54,937.50		CARDINAL	TRUDY	38,336.00		DAY	ROBERTA	75,274.30	*
BEAUDOIN	THEODORE	843.75		CARLSON	LAUREN	45,788.02		DEAVITT	TYLER	22,962.05	
BEAULIEU	STACY	2,512.54		CARLSON	MARYANN	77,124.20	***	DECARLO	AMANDA	64,877.70	*
BEGNOCHE	BLAKE	766.14	*	CARPENTER	SOOMIE	68,348.10	*	DECICCO	ROBERT	65,049.11	*
BEGNOCHE	JARED	48,242.40		CARROLL	EVELYN	67,738.30	*	DELORME	LISA	14,175.00	
BELEY-FINNEMORE	MEAGAN	61,525.40	*	CARTER	JENNIFER	18,866.50		DEMAR	JENNIFER	2,850.00	
BELISLE	DOUGLAS	2,878.00	*	CASAVANT	KAREN	2,893.80		DEMERS	DEREK	99,288.45	*
BELL	PAMELA	25,726.14		CATERER	KRISTIN	74,409.82		DEMERS	DOREY	63,318.89	**
BELL	WENDY	81,929.87		CHAN	WAI	46,250.03		DEMPSEY	LYNN	1,284.39	
BERGER	BETHANY	29,483.85	*	CHANIN	DEBORAH	41,608.00		DEORSEY	NICOLE	10,219.20	**
BERGERON	ALISON	46,170.90		CHARBONNEAU	JENNIFER	4,366.35		DESRANLEAU	OLIVIA	46,701.00	
BEVINS	ANDREA	38,425.17		CHASE	KAREN	631.25		DETZER	NOAH	20,994.15	
BEVINS	MATTHEW	48,663.55		CHAUVIN	MEGAN	30,824.41	**	DEUELL	ANDREA	2,395.00	*
DEVINCENZI	DARLENE	37,098.09		FLOWERS	KYLENE	89,512.89	***	HARMS	MICHELLE	28,695.02	
DEWYEA	CARLA	25,340.85		FLOYD	EMILIE	56,704.05	*	HARPER	ELIZABETH	13,343.22	
DILLON	BERNADETTE	87,697.50	*	FLYNN	TYLER	44,017.49		HARVEY	DENNIS	1,742.00	*

**MILTON TOWN SCHOOL DISTRICT PAYROLL
CALENDAR YEAR 2019 GROSS WAGES**

Amounts listed include regular wages and compensation for extra duty

DINER	SUZANNE	77,639.60 *	FOSHER	CLAIRE	70,682.85 *	HATIN	TAMMY	23,674.11
DOCIMO	MICHELE	11,274.30	FREA	CAROLINE	375.00	HAVENS	JONATHAN	64,405.29 *
DOLCIMASCOLO	ANTHONY	52,189.30	FREDENBURGH	CASEY	53,855.41 ***	HAYES	BRANDEE	17,493.81
DONAHUE	KAITLYNN	65,459.40 *	FULCHINO	MICHAEL	32,743.32 **	HEALD	MATHEW	54,374.56 *
DONER	QUINN	6,921.92	FULCHINO	TREVOR	27,016.92 **	HECKER	EMILY	2,100.00
DOOLEY	ALEXANDER	8,163.77	FURLONG	GARY	54,421.88 *	HEMINGWAY	CAMERYNE	234.38
DOOLEY	RICHARD	2,250.00	GAGE	BETH	79,269.70	HEMSTED	JOHN	2,818.76
DOUGLAS HURST	TERRI	33,425.00 *	GAGNE	BRIDGET	56,972.53	HENNING	RACHEL	9,825.00
DREW	KYLA	1,549.50 *	GAUDETTE	HUNTER	890.63	HERRICK	IAN	21,064.16
DREW	LESLIE	23,533.01	GAUDETTE	LORI	8,265.60	HIBBARD	PAIGE	487.51
DUFFY	AMELIA	26,248.47	GAY	COLBY	2,543.76	HOWE	LAUREN	73,117.80 *
DULMER	KRISTOPHER	16,943.94	GEARY	JOHN	81,524.50	HOWELL II	JON	1,851.00 *
DUNN	TIMOTHY	116,275.05	GELINEAU	SARAH	27,748.64	HULTGREN	TRACIE	80,047.10 *
DUNNING	JESSICA	30,387.40	GENZLINGER	LEAH	61,591.80	HURLEY	CASEY	11,250.00
DUPREY	GABRIELLE	47,038.50	GIFFIN	THERESA	650.00	HURLEY	STEPHANIE	88,036.75 *
DUSABLON	KARLY	14,550.34	GILBERT	JANET	362.50	HURWITZ	ABIGAIL	2,221.00 *
EATON	SHEILA	75,058.50 *	GILDERSLEEVE	KELLY	42,157.54 *	IANNACO	ROBERT	33,857.64
ECKLER	RACHEL	58,809.10	GIROUX	ALISSA	32,005.24 *	IREY	KATHRYN	362.50
ECKSTEIN	EVAN	64,092.55 *	GIROUX	CAROLYN	1,850.00	IRISH	KATIE	24,380.48
EDDY	JOHANNA	3,396.88	GLOVER	KATIE	38,695.70	JACKSON	DEVON	10,091.27
EDDY	STEPHANIE	32,403.95	GLOYD	KELSEY	28,166.29 *	JACKSON	LEVI	3,218.76
ELLER	ROBIN	30,186.76	GODDARD	OLIVIA	66,915.80 *	JAMES	CRAIG	9,060.14
EMMONS	DIANNA	28,011.08 **	GODIN	LISA	3,485.68	JEROME	ZACHERY	56,233.80 *
ENDRES	STACEY	76,875.00 *	GOODRICH	CAMERON	7,303.14	JESSEMAN	JENNA	26,699.65
ERDELYI	TRACY	28,801.32	GOODRICH	ERICA	83,910.76 *	JOHNSON	AMY	83,367.82 *
ERENA	PAUL	29,686.47	GORCZYK	JASON	74,366.60 *	JOHNSON	CARLA	62,253.71 *
EVANS	TABITHA	16,613.80	GORDON	DREW	44,441.80 *	JOHNSON	DONALD	67,179.60
EVERETT	DEREK	14,618.40	GORTON	KENDRA	79,874.71 *	JOHNSON	ELLIOT	7,750.00
EVERETT	SADIE	3,750.03	GOVONI	PETER	562.50	JOHNSON	JENNIFER	47,345.22
FAGAN	JACQUELYN	19,808.36	GRANT	GABRIELE	4,931.28	JOHNSON	NICHOLAS	847.50
FARRAR	ANDREW	1,633.00 *	GRAZIER	DOROTHY	3,243.75	JONES	KATIE	125.00
FENTON	AMBER	65,607.50 *	GREENSLET	SHERRI-ANNE	18,697.04 *	JOSEPH	MICHAEL	2,350.00
FENTON	PAULA	33,520.31	GRENIER	KENNETH	350.00	JOSEPH	RYAN	78.13
FERGUSON	ROSE	84,604.50 ***	GRIMES	APRIL	4,534.41	KANFER	JANE	81,526.53 ***
FERRIS-LETSOS	STACI	82,818.86 *	GUERIN	HILDRED	5,718.80	KARABEGOVIC	DZANA	28,568.38
FERRONE	ASHLEY	4,302.50	GUERIN	MARY	2,350.00	KAY	MICHELE	43,009.73 **
FERSING	LIAM	10,524.40	GURCHIEK	ZOE	26,351.38	KEENAN	CATHERINE	53,192.42 *
FIRKEY	ROXANNE	5,768.96	GUYETTE	TRACY	696.88	KELLER	JOHN	24,667.50
FITZGERALD	ASHLEY	69,909.21 *	HAAS	JENNIFER	84,960.30 *	KELLY	ALLIE	10,692.05 **
FITZGERALD	CARRIE	16,755.39	HALL	ALEXIS	25,690.38 **	KEMP	DUSTIN	67,890.30
FITZGERALD	MARY	51,433.54	HALLAM	CARISSA	72,989.05	KINAMAN	DIANA	72,226.00
FITZGERALD	TAMMARA	24,713.50	HAMLIN	SHAUNCEY-LYNN	2,069.00 *	KING	ANGELA	84,867.63 *
FLAGG	MICAELA	17,554.50 *	HAMMOND	KAREN	77,894.20 *	KING	CHERYL	86,750.00 *
FLATLEY	ASHLEY	21,189.04 *	HARINSKY	CHRISTOPHER	2,315.75 *	KING	SHARON	49,697.80
KNOWLES	ALAINA	903.13	MARSHALL	CASSANDRA	19,074.80	O'MARA-CABE	CATHLEEN	13,781.39
KNOWLES	JENNIFER	81,084.70 *	MARTEL	NICOLE	73,799.81 *	O'NEILL	LIAM	1,734.51
KOESTER	TAMI	83,709.50 *	MARTINELLI	FRANCESCA	3,050.00	ODACHOWSKI	KIMBERLEY	23,394.60 *
KORB	NICOLE	65,495.85 *	MARTINEZ	SOPHIA	29,806.20	OLSON	ERIN	7,893.93 **
LABAL	ADOK	418.76	MARTISUS	ALICIA	36,745.83 *	OREST	ALEXANDRA	650.01
LACASSE	COURTNEY	37,767.62	MARVIN-RILEY	ERIN	31,067.51 **	OSMAN	AUDREY	70,086.60 *

**MILTON TOWN SCHOOL DISTRICT PAYROLL
CALENDAR YEAR 2019 GROSS WAGES**

Amounts listed include regular wages and compensation for extra duty

LACROIX	ANGELINA	14,685.60	MASON	AARON	19,499.60 *	PAINTER	ERIC	958.50
LACROIX	LINDA	6,979.90	MASSEY	CHARLES	668.75	PANNU	JASDEEP	2,081.27
LACROSS	KRISTEN	2,256.27	MAURER	BETH	74,250.06 *	PAQUETTE	BROCK	771.88
LAFRANCE	YVONNE	13,182.48	MAYNARD	JUDITH	1,820.00	PAQUETTE	LINDSEY	51,640.40 *
LAFRENIERE	JOHN	2,178.00 *	MAZZA	TERRY	58,636.52	PARENT	KATIE	62,352.40 *
LAFRENIERE	KATIE	2,221.00 *	MCCARTHY	AMANDA E A	3,600.00	PARENT	LISA	66,661.40 *
LAMB	BRIAN	4,954.67 **	MCDADE	LEA	750.00	PATRY	HELEN	17,684.25
LAMB	JANET	49,697.80	MCGREGOR	TRACEY	13,566.16	PAULA	EMILY	11,096.20
LAMOTTE	JENNIFER	23,719.36	MCLANE	MELODIE	39,707.64	PEDRIN	EMMA	1,524.00 *
LAMPHERE	CHERYL	32,754.20	MCQUADE	SETH	3,054.60 *	PELKEY	COURTNEY	49,248.70 *
LAREAU	STEVEN	35,998.56 ***	MEARS	PHILIP	52,764.10 *	PERANTONI	KASSANDRA	17,502.70
LARIVEE	RONALD	68,229.67	MEEHAN	SARAH	93.75	PERRY	BRYANT	4,355.00 *
LARNED	ALICE	69,308.70	MEIGS	SARA	68,115.80 *	PFAFF	JOANNE	33,253.02
LAROSE	KRISTIE	34,359.00	MENARD	NICOLE A.P.	47,992.90 *	PFAFF	MCKINLEY	1,995.00
LAUZON	MELISSA	31,420.35	METCALF	JEREMY	2,950.00	PHILLIPS	CHERYL A.W.	54,678.00
LAVIGNE	KARI	2,142.09	METCALF	SARAH	20,805.65	PHIPPEN	WILLIAM	2,987.51
LAVOIE	JOHN-PAUL	43,677.40 *	METIVIER	KATHRYN	49,697.80	PIERCE	JESSICA	19,120.36 **
LEACH	NANCY	32,922.73	METZ	CONSTANCE	14,026.00	PIERCE	SHANNON	29,325.00
LEARNED	JOHN	5,226.00 *	MILLER	MELISSA	29,593.79 *	PIETTE	ALLISON	1,031.25
LECLAIR	SHEA'MARIE	1,524.00 *	MILLETTE	DARCY	268.75	PINETTE	DONALD	3,048.00 *
LEDUC	CHRISTOPHER	135.00	MILO	JENNIE	25,792.86 ***	PIXLER	PATRICIA	50,371.72
LEE	JUSTIN	95,447.79	MILO	MICHAEL	1,008.75	PLOOF	JENNIFER	6,913.68
LEGGE	CHARLES	1,992.00 *	MINOR	ROBIN	42,934.61	POE	BONNIE	2,062.50
LEMIEUX	SUSAN	71,081.57	MOBBS	JAMES	46,256.69	POIRIER	KAITLYN	118.75
LEMNAH	FRANCINE	75,771.11	MONTAGUE	KATHY	6,100.00	PREISS	JUDITH	31,491.54
LESSARD	CATHERINE	24,772.03	MORAN	EMILY	81.25	PROCKISH	DIANE	79,366.95
LOMBARD	KRISTI	73,133.50 *	MORISSEAU	DONALD	2,178.00 *	PROVOST	CASEY	51,057.64
LONGE	HEATHER	34,890.63 *	MOSHOVETIS	DANIEL	3,775.01	PROVOST	JAMES	6,021.00 *
LONGLEY	ANGELA	44,131.36	MULKEEN	ROBERT	6,787.55	QUINN	DIANE	82,623.20 *
LOUDON	THOMAS	3,000.00	MULLIS	ALLISON	20,120.04	QUINTIN	TESS	28,315.96
LOVELY	LINDA	5,411.77	MURDOCK	CYNTHIA	3,614.80	RABIDEAU	DEBORAH	8,745.85
LOWELL	DUANE	42,326.03	MURPHY	RUTH	17,108.91 **	RAFUSE	THOMAS	2,227.32
LUMSDEN	MATTHEW	3,180.60 *	MYERS	CHELSEA	29,379.36 **	RAKOWITZ	AUTUMN	2,122.31
LUNEAU	MATT	4,500.00	NEWBERRY	GARDNER	26,077.70	RANSOM	LISA	65,192.05 *
LYNCH	CHRISTINE A.	62,047.30 *	NICHOLS	GAIL	20,022.15	RANSOM	PATRICIA	51,339.30 *
LYNCH	CHRISTINE M.	71,192.80	NICHOLS	KAREN	27,010.30 **	RANSOM	SPRAGUE	6,670.18
MANLEY	KATHERINE	1,532.12	NOBLE	MICHELLE	15,065.64	RAYL	KIMBERLY	27,328.71
MANLEY	LYNNE	103,632.02	NOCELLA	NICHOLAS	678.13	RAYMOND	MEGHAN	1,681.26
MARCELINO-HOWARD	ERICA	13,864.87	O'BRIEN	ALEXANDRA	29,172.90	READ	LESLIE	78,454.60 *
MARCOTTE	ANDREA	51,199.90 *	O'BRIEN	LINDA	37,953.78 **	RECTOR	MATTHEW	92,143.03 *
MARINELLI	STEVEN	84,100.05	O'GRADY	JAMES	82,236.78	REEN	CARLIE	93.75
REHM	ANNA	53,745.00 *	SMITH	TYLER	27,725.33	VEGA	ALLISON	72,876.30 *
REIDER	CHRISTINA	65,390.35 *	SOUCY	MADISON	81.25	WAGAR	STEPHANIE	7,512.00 *
REINHARDT	JANINA	21,256.54	SPEAR	TAMMARA	69,340.30 *	WAGAR	TREVOR	70,450.80 *
RENNING	CHARITY	44,823.10 *	ST. AMAND	PATRICIA	36,318.97	WAITE	ELLEN	18,112.19
REX	AMY	127,000.05	ST. CYR	JAIME	18,290.19	WALIGORY	CRYSTAL	27,235.81
REYNOLDS	LINDSEY	62,810.67 *	STACY	BENJAMIN	2,656.20 *	WALKER	MELINA	16,028.00
REYNOLDS	NANCY	10,361.25	STARK	SARA-JANE	14,287.06	WALSH	EMMA	51,014.47
REYNOLDS	SHERI	52,104.10	STEBBINS	RAYMOND	38,379.26 *	WALTERS	THOMAS	350.00
RICARD	SARAH	47,263.13	STEVENS	AMANDA	856.26	WARDWELL	DUNCAN	67,038.30 *

**MILTON TOWN SCHOOL DISTRICT PAYROLL
CALENDAR YEAR 2019 GROSS WAGES**

Amounts listed include regular wages and compensation for extra duty

ROGERS	SUSAN	26,077.70	STEVES	JULIE	71,910.70 *	WARING	LYNN	1,960.00 *
ROOD	MATTHEW	2,103.00 *	STINSON	MARY	112,046.49	WAY	JENNIFER	5,953.13
ROONEY	MARY	300.00	STINSON	RYAN	566.88	WEADOCK	GRACE	32,668.80
ROOT	JACQUELYN	19,110.89	STONE	ANNA	32,337.91	WEAVER	KODY	48,329.90 *
ROSACKER	ANDREW	65,641.41	STONE	GAIL	6,942.96 **	WEGNER	CARLA	21,415.62
ROUNDS	NICOLE	609.38	STONE	PRISCILLA	1,975.00	WELLINGER	MELISSA	7,301.80
ROWE	BONNIE	43,030.35	STROUSSE	ROSE	63,874.60 *	WELLS	NORMA	4,811.25
ROWLEY	MEGHANN	6,503.00 *	SUGAR	LINDSAY	48,392.57	WHITCOMB	ROBERT	62,790.81
RYAN	GABRIELLE	243.75	SWARTZ	ALISA	3,272.50	WHITE	CHRISTA	6,451.51
SAHAGIAN	SPENCER	44,526.04	SWEENEY	BRENDA	5,085.00	WHITE	DENISE	81,982.00
SALLEE	JONATHAN	31,000.06	TABERY	KISA MARIA	51,227.10 *	WILLIAMS	LORETTE	9,462.51
SANTAMARIA	KATRINA	18,913.72	TAGGART	ELLEN	64,856.00 *	WOLFENBARGER	JENNIFER	13,020.97
SAUNDERS	JENNIFER	51,336.88	TALLEY	JULIE	25,331.82	WOLLMAN	JACOB	1,737.45
SAVARD	KATIE	9,709.40	TANGUAY	TARA	54,492.38	WOOD	MONICA	25,587.30 ***
SAVOY	CRAIG	2,977.38	TANNER	DUSTIN	35,613.71 *	WOOD	ROXANNE	25.00
SAVOY	JOANN	28,571.34	TAYLOR	CHRISTOPHER	39,560.74 ***	WOODWELL	ROGER	6,068.80
SCHARF	RICHARD	85,922.00 *	TAYLOR	LAURA	74,639.83	WRIGHT	KIERRA	187.50
SCHLEGEL	SANDRA	4,109.39	TEDESCHI	CASSIDY	27,831.38 **	WRIGHT	TARA	3,106.30
SCHMID	HILLARY	71,409.07 *	TELEEN	STEPHANIE	62,652.48 *	WYNDORF	PETER	38,588.70 *
SCHMOLL	KRISTINA	29,487.69	TERRY	LONNIE	39,686.22	YORK	JENNIFER	16,442.34
SCHOEMBS	KRISTINE	84,223.46 *	THAYER	LILLIAN	3,312.53	YOUNG	MELINDA	20,908.64 **
SCHULTZ	JENNA	57,779.90 *	THIBAUT-COTE	M. CATHERINE	78,634.20 *	ZENO	ERIN	29,350.00
SEGUIN	ANISSA D.R.	53,500.07	TOWNE	KAROLYN	90.00			
SEGUIN	SAMUEL	2,331.28	TRACY	LOGAN	59,668.98 *			
SELLS	MERTON	2,178.00 *	TRAYAH	NICOLE	3,909.75	*	Includes compensation for extra duty contracts	
SEVEY	BENJAMIN	51,628.30 *	TROMBLEY	JARED	375.00	**	Paid with Grant Funds	
SHANKS	SYLVIE	47,170.90	TRONO	ANTONIA	57,770.20 *	***	Paid with Grant Funds and extra duty contracts	
SHEA	MELISSA	1,828.15	TRUDELL	LINDA	32,660.87			
SHERMAN	ALBERT	12,198.10	TRUDO	CHRISTINE	18,787.54			
SHORT	MARIA	1,546.88	TURMEL	CYNTHIA	21,791.11			
SILVERMAN	DANIEL	1,300.00	TWEEDY	PRESCOTT	534.55 *			
SINCLAIR-CUMMINGS	JENNIFER	73,432.50	VADNAIS	ANDREA	675.00			
SINGER	LAURA	840.00	VALYOU	HEATHER	31,138.43			
SIRKIS	JENNIFER	19,984.98	VAN VLIET	TRICIA	19,636.11			
SMET	THEA	13,639.18	VANACORE	MARISA	34,686.35			
SMITH	JANET	20,013.65	VANGEMERT	STACY	35,020.70			
SMITH	JOSEPH	82,177.90 *	VANYUSH	MARK	62,573.30			
SMITH	MEGAN	96,519.96	VARLEY	LYNN	58,931.40			

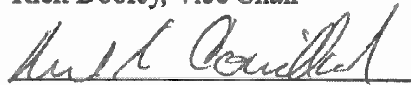
MILTON TOWN SCHOOL DISTRICT
*****WARNING*****
ANNUAL MEETING

The legal voters of the Milton Town School District are hereby notified and warned that there will be a Public Hearing at the Milton High School Auditorium, Milton, Vermont on Monday, March 2, 2020 at 6:45 p.m. to discuss the following Australian Ballot items pursuant to Section 806 A/B of the Town of Milton Charter; that a Special Meeting of the Milton Town School District will be held on Tuesday, March 3, 2020, said voting by Australian Ballot at the Milton Town Municipal Complex, beginning at 7:00 a.m. and to close at 7:00 p.m.

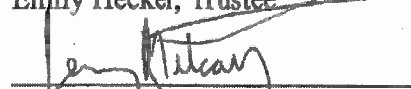
Article 1: Shall the voters of Milton Town School District authorize the school board to expend Thirty Two million, Two Hundred Seventy Six Thousand, Two Hundred Thirty dollars. (\$32,276,230.00), which is the amount the school board has determined to be necessary for the ensuing fiscal year. It is estimated that this proposed budget, if approved, will result in education spending of \$16,426.82 per equalized pupil. This projected spending per equalized pupil is 10.04% higher than spending for the current year.


Mike Joseph, Chair


Rick Dooley, Vice Chair


Rae Couillard, Clerk


Emily Hecker, Trustee


Jeremy Metcalf, Trustee

Dated: January 27, 2020

Fellow Milton Citizens:

As we move into 2020, the Milton Board of School Trustees, District Leadership Team, faculty, staff and students would like to sincerely thank you, the townspeople of Milton, for your continued support of our budgets, curricular and co-curricular programming. As I look around the county and state and interact with leaders, parents and students from other communities, I am proud of the deep community engagement we receive, so that we are able to prepare students to achieve beyond high school. From all of us to you, our supporters, THANK YOU! For this Annual Report I will cover the health of our District's facilities, financial status and a look into the future.

Health of the Facilities: Several important upgrades took place at all three facilities improving the experience of students, staff and our community. These projects were supported through a combination of funding sources, including the general fund, a bond, the acquisition of grants, and the generosity of individual citizen donations and community organizations.

Projects completed during FY19 include the following: A new Press Box at the High School sports field (\$150,000: \$123,175 funded via the Milton Boosters), a new PreK-2 playground with universal access to all students at the Elementary School (\$128,925), the addition of 5 new 5th grade classroom at the Middle School (\$235,493-bond), a cooling / ventilation system upgrade in five more Elementary School classrooms (\$32,000), a new walk-in Cooler and Freezer at the High School Kitchen (\$81,818), a District Office building with testing and meeting spaces on Bradley street - projected completion winter of 2020 (\$899,790- bond).

The District's strategic management of the Capital Repair & Replacement Reserve Fund has provided necessary capital to alleviate debt service and continue necessary improvements. Our Capital Repair & Replacement Reserve fund ends Fiscal Year 2019 with a remaining balance of \$639,580 (unaudited) and will help us stay ahead of the short-term needs.

Health of our Student Population: **While the district's overall student enrollment remained steady, we saw an increase in movement of students in and out the district throughout the year. Eligibility for free/reduced, ELL. Increase in the number of students needing additional health services, including access to mental health and substance abuse counseling, adequate nutrition and behavior support.** The District's equalized pupil count decreased slightly from 1,645.81 in Fiscal Year 2019 to 1634.77 in Fiscal Year 2020.

Health of our Fiscal Year 2019 Budget: As of the writing of this report, the district's year end audit results have not been received. Therefore, the balances in the following paragraph represent the unaudited balances, which are complete and accurate to the best of our knowledge.

The district ended fiscal year 2019 with a total fund balance of \$1,785,422, which consists of a nonspendable fund balance of \$289,459, a committed fund balance of \$639,580, an assigned fund balance of \$1,000,000, and a deficit undesignated fund balance of \$(143,617). The nonspendable fund balance represents expenses paid in fiscal year 2019 for the following fiscal year and is primarily made up of insurance premiums. The committed fund balance represents the Capital Repair & Replacement Reserve Fund ending balance, whereas the \$1,000,000 assigned fund balance is the amount set aside to offset the 2019-2020 local Milton property tax rate. The undesignated fund balance represents the unreserved portion of fund balance that has not been designated for specific purposes and is available for appropriation. Although the ending undesignated fund balance is a deficit, this is due to the timing of the receipt of \$2,111,850 in Special Education reimbursements related to the 2019 fiscal year, which are recorded as Deferred Inflows of Resources as of year end. Generally accepted accounting principles prohibits reporting revenue owed to the District but received more than 60 days after the close of the fiscal year end as Fund Balance in the year it was earned. These amounts will be recognized when the following fiscal year (2020) is closed.

Fiscal Year 2020 Budget Details: The Fiscal Year 2020 Budget resulted in a 1.85% increase to the homestead property tax rate and a 3.91% increase in Education Spending Per Equalized Pupil. During staffing contract negotiations the District was able to maintain fiscal responsibility while continuing to invest in our staff, while

improving the competitiveness of our teaching salaries compared to neighboring districts. This will allow us to continue to recruit and retain high quality teachers and reduce turnover.

Looking Forward: We ended 2019 with the conclusion of our district visioning process. The visioning work resulted in the creation of the Whole Child Framework. This framework is the basis for defining all of the district's educational priorities and will help clarify how educational gaps will be closed. This will also help align financial investments to improve educational outcomes. As we look to FY2021, the Board will be using the framework to maximize existing resources to deliver the highest educational value.

Respectfully,

Michael F Joseph
Board Chair
Milton Town School District
Board of School Trustees

From the Milton Town School District Office

In the 2018-2019 School Year, the MTSD engaged stakeholders in the creation of a new Vision for Learning. The design process used innovative ways to collect community voices, including an instagram campaign, surveys and 'chalk' talks. In addition, the entire faculty and staff provided input for a Mission Statement and the revision of our core beliefs and values. The MTSD Board of Trustees then used all this data to draft a Vision Statement, A Theory of Action and 3 priorities that will drive the 2020-2025 Strategic Plan. One idea was evident; that is, all stakeholders want the MTSD to provide an education that embraces the whole child. This includes programming that addresses academics, physical health and wellness and social / emotional development. The Vision of Learning along with a five year strategic plan will be unveiled in a community celebration in the early part of 2020.

As the Milton Town School District, we remain committed to raising the achievement of all students. We dedicate resources to effective systems of student support, and focus on improving the school experience for all members of our community through inclusivity and transparency. We also provide comprehensive programming that allow students to try new experiences and pursue their passions.

We continue to recruit and foster a high quality staff. Through timely and targeted professional learning and community building opportunities, our staff are advancing their knowledge and skills in order to improve outcomes for all students. More importantly, they come to school everyday with an endless supply of heart and soul for the children of Milton.

2018-19 Highlights

District-Wide

- Math teachers continue to work with the Teacher Develop Group, a rigorous professional development opportunity focused on high quality math instruction.
- Grade level and content area groups studied Marzano's Art and Science of Teaching and collaborated on the implementation of evidenced based instructional strategies designed to increase student engagement.
- Educational Support Teams reviewed schoolwide data and set goals to proactively address the social, emotional and behavioral needs of students.

Milton Elementary School

- The expansion of Early Childhood programming has improved the transition to kindergarten for many learners.
- Volunteerism and Community Engagement continues to benefit our youngest learners: The Rotary Club continues to partner with teachers to read to students; The PTA has a heartfelt committed group of parents who connect and support teachers and students, through fundraising efforts, the bookfair, and parent/student activities in the evening and The MES FaceBook page and classroom pages share student accomplishments, celebrations, and learning.
- Open House and Parent Conferences were attended by the majority of families.
- Math night was held in March, families played games and learned math strategies.
- Author's night was held in May showcasing student writing for families to enjoy.

Milton Middle School

- In February, Milton Middle School performed *High School Musical* for students, families, and the community. The show consisted of 125 cast members and 100 students who worked on the set design.
- The Interscholastic Unified Sports program is jointly sponsored by the Vermont Principals Association and Special Olympics. Milton was proud to field a Unified Basketball team for the fourth year in a row. This coed program includes student-athletes with and without disabilities.
- 22 Milton Middle School band students and 2 chorus students participated in the District Music Festival. Additionally, 14 MMS Band Students participated in the Discover Jazz Festival on Church Street in Burlington.

- Nearly 230 seventh and eighth-grade students participated in the 1st Annual Milton Middle School STEMposium. (Science, Technology, Engineering, and Math). Hundreds of parents, scientists, engineers, members of the community, and school board members attended this exciting night. Five students presented at the State Science Fair at Norwich University and some were recognized with awards for their efforts.
- Seventh and eighth-grade students hosted a World Culture Fair for our fifth and sixth-grade students. Students researched different countries from around the world and then created presentations to teach others about these countries. Student presentations included food, music, games, and clothing.

Milton High School

- Our students in grade 9 showed growth in reading, writing, and math for 3 years in a row on their SBAC testing. We continue to offer students multiple pathways through Virtual High School, dual enrollment, early college, Advanced Placement classes, and internships.
- Faculty continues to engage in rigorous professional development including intensive work in professional learning communities, mathematics instruction, and anti-racism work.
- Our girls' soccer team was the Division 2 State Champion for the 4th year in a row, and our boys' basketball team made it to the semi-finals.
- Our MHS Iron Chef team placed at the state competition for mise en place.
- We continue to celebrate the many achievements of our music, drama and art students through musical theatre, drama, concerts, All New England, All State and District.
- We continue to give back to our community through our fall food drive, our Thanksgiving meals for the Milton Family Community Center, and blood drive.
- MHS gives many thanks to the Milton Boosters for their generous donations to our school.

On behalf of the MTSD, we appreciate the many types of support we receive from our families and the community. In return, we will continue to be fiscally responsible as well as educationally supportive in order to provide our youth a relevant and rigorous school program that serves our community and makes you proud to be a Milton resident.

District: Milton SU: Milton		T126 Chittenden County		Property dollar equivalent yield	Homestead tax rate per \$10,883 of spending per equalized pupil	
				10,883	1.00	
				13,396	Income dollar equivalent yield per 2.0% of household income	
Expenditures		FY2018	FY2019	FY2020	FY2021	
1.	Budget (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$29,165,821	\$29,423,539	\$31,124,619	\$32,276,230	1.
2.	<i>plus</i> Sum of separately warned articles passed at town meeting	+	-	-	-	2.
3.	<i>minus</i> Act 144 Expenditures, to be excluded from Education Spending(Manchester & West Windsor only)	-	-	-	-	3.
4.	Locally adopted or warned budget	\$29,165,821	\$29,423,539	\$31,124,619	\$32,276,230	4.
5.	<i>plus</i> Obligation to a Regional Technical Center School District if any	+	-	-	-	5.
6.	<i>plus</i> Prior year deficit repayment of deficit	+	-	-	-	6.
7.	Total Budget	\$29,165,821	\$29,423,539	\$31,124,619	\$32,276,230	7.
8.	S.U. assessment (included in local budget) - informational data	-	-	-	-	8.
9.	Prior year deficit reduction (included in expenditure budget) - informational data	-	-	-	-	9.
Revenues						
10.	Offsetting revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$5,731,348	\$5,779,045	\$6,720,500	\$6,041,444	10.
11.	<i>plus</i> Capital debt aid for eligible projects pre-existing Act 60	+	-	-	-	11.
12.	<i>minus</i> All Act 144 revenues, including local Act 144 tax revenues(Manchester & West Windsor only)	-	-	-	NA	12.
13.	Offsetting revenues	\$5,731,348	\$5,779,045	\$6,720,500	\$6,041,444	13.
14.	Education Spending	\$23,434,473	\$23,644,494	\$24,404,119	\$26,234,786	14.
15.	Equalized Pupils	1,606.75	1,645.81	1,634.77	1,597.07	15.
Education Spending per Equalized Pupil		\$14,585.02	\$14,366.48	\$14,928.17	\$16,426.82	
17.	<i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil	- \$367.77	- \$181.99	- \$177.60	- \$395.57	17.
18.	<i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual (per eqpup)	- \$7.59	- \$17.30	- \$44.09	- \$25.30	18.
19.	<i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed (per eqpup)	-	-	-	-	19.
20.	<i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils (per eqpup)	-	-	-	-	20.
21.	<i>minus</i> Estimated costs of new students after census period (per eqpup)	-	-	-	-	21.
22.	<i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition (per eqpup)	-	-	-	-	22.
23.	<i>minus</i> Less planning costs for merger of small schools (per eqpup)	-	-	-	-	23.
24.	<i>minus</i> Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015 (per eqpup)	-	-	-	-	24.
25.	Excess spending threshold	threshold = \$17,386 \$17,386.00	threshold = \$17,816 \$17,816.00	threshold = \$18,311 \$18,311.00	threshold = \$18,756 \$18,756.00	25.
26.	<i>plus</i> Excess Spending per Equalized Pupil over threshold (if any)	+	-	-	-	26.
27.	Per pupil figure used for calculating District Equalized Tax Rate	\$14,585	\$14,366	\$14,928	\$16,426.82	27.
28.	District spending adjustment (minimum of 100%)	143.553% based on yield \$10,160	140.572% based on yield \$10,220	140.197% based on \$10,648	150.940% based on yield \$10,883	28.
Prorating the local tax rate						
29.	Anticipated district equalized homestead tax rate (to be prorated by line 30) [\$16,426.82 ÷ (\$10,883 / \$1.00)]	\$1.4355 based on \$1.00	\$1.4057 based on \$1.00	\$1.4020 based on \$1.00	\$1.5094 based on \$1.00	29.
30.	Percent of Milton equalized 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 \$1.51)	\$1.4355	\$1.4057	\$1.4020	\$1.5094	31.
32.	Common Level of Appraisal (CLA)	99.36%	98.08%	95.88%	95.22%	32.
33.	Portion of actual district homestead rate to be assessed by town (\$1.5094 / 95.22%)	\$1.4447 based on \$1.00	\$1.4332 based on \$1.00	\$1.4622 based on \$1.00	\$1.5852 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.						
34.	Anticipated income cap percent (to be prorated by line 30) [(\$16,426.82 ÷ \$13,396) x 2.00%]	2.43% based on 2.00%	2.32% based on 2.00%	2.28% based on 2.00%	2.45% based on 2.00%	34.
35.	Portion of district income cap percent applied by State (100.00% x 2.45%)	2.43% based on 2.00%	2.32% based on 2.00%	2.28% based on 2.00%	2.45% based on 2.00%	35.
36.	#N/A	-	-	-	-	36.
37.	#N/A	-	-	-	-	37.

- Following current statute, the Tax Commissioner recommended a property yield of \$10,883 for every \$1.00 of homestead tax per \$100 of equalized property value. The Tax Commissioner also recommended an income yield of \$13,396 for a base income percent of 2.0% and a non-residential tax rate of \$1.654. 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%.

**FY21 MTSD General Fund Proposed Budget - Expenditures
Summary by Function**

Function	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$ Change	% Change
1100 - General Instruction	9,441,037	9,025,808	9,863,366	9,460,053	10,182,731	10,342,097	159,366	1.6%
1154 - Section 504 Services	353,445	321,733	264,755	189,475	172,049	438,162	266,113	154.7%
1200 - Special Education Instruction	6,832,943	7,163,417	6,889,499	7,652,141	7,940,261	7,940,938	677	0.0%
1300 - Vocational Education	648,392	620,664	638,392	578,633	628,400	646,688	18,288	2.9%
1400 - Extracurricular	614,605	607,008	679,074	640,272	712,021	712,099	78	0.0%
2120 - Guidance & Social Services	1,348,525	1,250,502	1,505,158	1,397,606	1,433,108	1,562,801	129,693	9.0%
2130 - Health Services	308,722	313,731	311,625	295,928	285,374	300,291	14,917	5.2%
2140 - Psychological Services	160,179	150,289	110,823	131,274	146,294	159,677	13,383	9.1%
2150 - Speech & Audiology	734,597	701,650	814,114	736,603	841,033	750,407	(90,626)	-10.8%
2160 - Occupational Therapy	73,647	82,939	81,599	89,512	78,616	107,250	28,634	36.4%
2190 - Physical Therapy	38,129	34,434	38,521	31,764	39,602	44,560	4,958	12.5%
2210 - Improvement of Instruction	828,687	690,194	823,331	826,091	853,921	881,869	27,948	3.3%
2219 - Technology Support	741,932	657,098	649,119	566,891	650,211	749,766	99,555	15.3%
2222 - Library	292,435	267,065	298,532	278,632	363,670	305,396	(58,274)	-16.0%
2310 - Board of School Trustees	119,885	172,010	116,971	129,771	129,132	184,950	55,818	43.2%
2321 - Superintendent	273,991	253,184	277,502	278,025	296,255	353,017	56,762	19.2%
2410 - Principal's Office	998,342	975,126	997,229	1,013,160	1,170,497	1,133,228	(37,269)	-3.2%
2420 - Other School Administration	191,303	184,204	196,029	179,181	202,308	259,334	57,026	28.2%
2520 - Business Office	384,468	375,797	405,516	410,469	412,072	440,589	28,517	6.9%
2600 - Plant Maintenance	1,853,039	1,680,432	1,760,991	1,698,168	1,804,085	1,836,428	32,343	1.8%
2601 - Security	113,000	115,557	83,000	81,482	97,500	97,500	-	0.0%
2602 - Custodial	869,017	717,338	828,903	750,802	875,907	843,501	(32,406)	-3.7%
2700 - Student Transportation	1,035,862	1,013,764	1,225,575	987,376	1,286,377	1,326,919	40,542	3.2%
5100 - Debt Service	909,639	814,514	563,915	477,756	523,195	631,750	108,555	20.7%
5390 - Fund Transfers	-	666,333	-	447,576	-	227,013	227,013	#DIV/0!
Grand Total	29,165,821	28,854,794	29,423,539	29,328,641	31,124,619	32,276,230	1,151,611	3.7%

* Unaudited

** MTSD plans to spend the FY20 budget as presented

**FY21 MTSD General Fund Proposed Budget - Expenditures
Summary by Account Type (Object)**

Account Type (Object)	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$ Change	% Change
Payroll Costs:								
Salaries & Wages	14,833,800	14,560,553	15,303,357	15,281,084	15,952,874	16,027,915	75,041	0.5%
Supplemental Earnings	676,766	586,186	761,612	636,904	759,192	771,726	12,534	1.7%
Health Insurance Buyout	108,584	101,792	111,250	103,458	116,000	134,000	18,000	15.5%
Health Insurance	2,353,818	2,233,750	2,165,549	1,947,009	2,296,964	2,540,030	243,066	10.6%
HRA Expense	331,107	188,553	619,894	449,952	570,339	621,673	51,334	9.0%
FICA	1,203,961	1,094,391	1,236,475	1,151,440	1,288,111	1,286,303	(1,808)	-0.1%
Life & LTD Insurance	34,097	25,080	34,178	25,991	169,322	171,034	1,712	1.0%
Retirement	150,540	138,717	143,242	152,651	191,623	210,048	18,425	9.6%
VSTRS Healthcare Assessment	60,144	66,409	60,885	76,500	92,800	114,550	21,750	23.4%
Workers Compensation	149,238	120,268	164,856	144,609	173,928	233,509	59,581	34.3%
Unemployment Compensation	26,954	4,065	35,151	12,752	30,110	30,217	107	0.4%
Tuition Reimbursement	268,441	180,245	247,641	190,939	273,626	273,626	-	0.0%
Dental Insurance	152,083	101,145	178,747	100,221	189,216	191,336	2,120	1.1%
Flex/HRA Admin Fees	19,096	12,701	26,856	14,606	31,463	32,418	955	3.0%
Total Payroll Costs	20,368,629	19,413,855	21,089,693	20,288,115	22,135,568	22,638,385	502,817	2.3%

**FY21 MTSD General Fund Proposed Budget - Expenditures
Summary by Account Type (Object)**

Account Type (Object)	FY18 Budget	FY18 Actual	FY19 Budget	FY19 Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$ Change	% Change
Non-Payroll Costs:								
Purchased Prof & Tech Services	1,323,255	1,350,475	997,010	1,501,652	1,344,166	1,310,843	(33,323)	-2.5%
Purchased Property Services	61,344	70,144	59,344	77,181	69,000	83,750	14,750	21.4%
Repairs & Maintenance	629,118	541,033	567,615	480,557	555,844	557,561	1,717	0.3%
Rentals	91,637	88,391	92,267	81,061	100,672	103,845	3,173	3.2%
Student Transportation	1,519,678	1,567,509	1,629,283	1,620,907	1,772,701	1,751,931	(20,770)	-1.2%
Insurance	117,898	117,343	128,871	128,827	135,000	163,132	28,132	20.8%
Communications & Printing	162,275	127,914	146,572	112,769	159,143	159,909	766	0.5%
Tuition	2,091,230	2,563,720	2,272,047	2,469,021	2,403,743	2,656,175	252,432	10.5%
Conferences & Staff Travel/Mileage	83,964	49,735	97,398	49,615	75,488	65,553	(9,935)	-13.2%
General Supplies	460,872	345,939	460,306	354,703	420,418	440,265	19,847	4.7%
Energy Costs	419,847	361,592	430,162	386,957	410,028	415,100	5,072	1.2%
Textbooks & Periodicals	173,824	123,121	144,824	117,246	192,684	216,276	23,592	12.2%
Software	171,079	149,863	223,595	185,353	254,555	253,948	(607)	-0.2%
Grounds Improvement	36,072	36,577	32,572	25,674	32,572	42,000	9,428	28.9%
Furniture & Equipment	418,410	346,462	365,630	405,984	417,321	406,639	(10,682)	-2.6%
Dues & Fees	127,050	120,274	122,435	117,689	122,521	152,155	29,634	24.2%
Debt - Redemption of Principal	588,416	588,416	314,596	314,596	315,912	378,312	62,400	19.8%
Debt - Interest	321,223	226,098	249,319	163,160	207,283	253,438	46,155	22.3%
Transfer to Building Fund	-	292,288	-	273,357	-	175,000	175,000	#DIV/0!
Transfer to Food Service Fund	-	374,045	-	174,219	-	52,013	52,013	#DIV/0!
Total Non-Payroll Costs	8,797,192	9,440,939	8,333,846	9,040,526	8,989,051	9,637,845	648,794	7.2%
Grand Total	29,165,821	28,854,794	29,423,539	29,328,641	31,124,619	32,276,230	1,151,611	3.7%

* Unaudited

** MTSD plans to spend the FY20 budget as presented

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget			
							\$	%		
REVENUES										
100-100-0-00-51170-300.00 Impact Fees	75,286	75,286								
100-100-0-00-51320-300.00 High School Tuition	75,000	104,330	75,000	60,025	75,000	75,000	-	0.0%		
100-100-0-00-51500-300.00 Investment Earnings	41,126	100,828	62,324	45,599	36,000	36,000	-	0.0%		
100-100-0-00-51500-300.02 Metlife Dividend	-	4,016	3,000	4,209	3,000	4,000	1,000	33.3%		
100-100-0-00-51500-300.XX Inv. Change in Fair Value	-	(4,256)	-	14,269	-	-	-	#DIV/0!		
100-100-0-00-51710-300.00 Extra-Curr Gate Receip	10,000	12,150	10,000	13,768	10,000	12,000	2,000	20.0%		
100-100-0-00-51910-300.00 Facility Rental	-	600				500	500	#DIV/0!		
100-100-0-00-51990-300.00 Misc. Local Revenue	-	9,667	-	56,111	-	2,000	2,000	#DIV/0!		
100-100-0-00-51990-300.05 VEHI Wellness			-	3,250	3,500	-	(3,500)	-100.0%		
100-100-0-00-51990-300.06 FMDA Rebate	-	1,188	2,700	-	2,700	-	(2,700)	-100.0%		
100-100-0-00-51990-300.07 Liquor License Transfe			3,685	1,415	3,685	1,400	(2,285)	-62.0%		
100-100-0-00-51990-300.13 Fingerprinting Fees	-	1,543	-	1,326	-	1,500	1,500	#DIV/0!		
100-100-0-00-51990-300.27 Drivers Ed Car Share Reimb.						3,000	3,000	#DIV/0!		
100-100-0-00-53109-300.00 State Education Taxes	12,595,781	12,595,781	12,659,716	12,659,716	13,297,873	25,894,136	1,782,697	7.4%		
100-100-0-00-53110-300.00 Gen State Support Gran	10,450,677	10,450,677	10,650,142	10,650,142	10,813,566					
100-100-0-00-53110-300.02 Recapture - State of V	88,954	-	47,899	-					-	-
100-100-0-00-53114-300.00 Tech Ed On Behalf Pmt	299,061	299,061	286,737	286,737	292,680	329,150	36,470	12.5%		
100-100-0-00-53115-300.00 Unenrolled Res. In Tech Ctr	-	13,074		1,456			-	#DIV/0!		
100-100-0-00-53150-300.00 State Transportation Aid	291,653	291,653	291,653	260,909	291,653	265,000	(26,653)	-9.1%		
100-100-0-00-53282-300.00 Drivers Ed State Reimb.	-	16,061	-	8,024	-	7,500	7,500	#DIV/0!		
100-100-0-00-56999-300.00 PY Fund Balance	1,000,000	-	894,557	-	1,000,000		(1,000,000)	-100.0%		
100-100-3-30-53370-300.00 HS Completion Revenue	-	46,921	-	44,058			-	#DIV/0!		
100-200-0-00-53201-300.00 Special Ed Block Grant	603,787	603,787	591,811	591,811	596,171	615,493	19,322	3.2%		
100-200-0-00-53202-300.00 SpEd Expenditure Reimb	3,270,880	3,070,641	3,254,139	1,714,224	3,613,309	4,493,231	879,922	24.4%		
100-200-0-00-53202-300.01 PY SpEd Exp Reimb	-	21,543			-		-	#DIV/0!		
100-200-0-00-53203-300.00 SpEd Extraordinary Rei	193,281	71,027	382,069	293,993	628,026	271,976	(356,050)	-56.7%		
100-200-0-00-53203-300.01 PY SpEd Extraordinary			-	648,726	-		-	#DIV/0!		
100-200-0-00-53205-300.00 St Placed Student Reim	-	247,260	-	163,597	125,493	50,000	(75,493)	-60.2%		
100-200-0-00-53205-300.01 PY State Placed Reimbu			-	198,763	-		-	#DIV/0!		
100-204-0-00-51990-300.00 Child Care Assistance					114,464	-	(114,464)	-100.0%		
100-204-0-00-53204-300.00 Early Essential Ed Sta	116,658	116,658	118,107	118,107	127,499	128,344	845	0.7%		
100-300-0-00-53308-300.00 Voc Ed Transportation	53,677	95,325	90,000	93,748	90,000	86,000	(4,000)	-4.4%		
TOTAL GENERAL FUND REVENUES	29,165,821	28,244,821	29,423,539	27,933,982	31,124,619	32,276,230	1,151,611	3.7%		

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100 REGULAR EDUCATION EXPENDITURES								
100-100-0-00-62210 Imp of Instruction (DW)								
100-100-0-00-62210-110.00 Salaries	100,657	100,000	102,000	102,000	105,264	105,264	-	0.0%
100-100-0-00-62210-119.00 Support Staff	95,376	94,656	97,567	96,590	97,688	97,746	58	0.1%
100-100-0-00-62210-150.00 Supplemental Earnings	25,000	22,957	20,000	22,599	20,000	47,248	27,248	136.2%
100-100-0-00-62210-150.01 LSB Stipends						5,000	5,000	#DIV/0!
100-100-0-00-62210-190.00 Insurance Buyout	1,500	1,500	1,500	3,500	1,500	3,500	2,000	133.3%
100-100-0-00-62210-210.00 Health	31,374	29,885	25,708	15,320	28,742	19,516	(9,226)	-32.1%
100-100-0-00-62210-210.10 Catamount Health Plan	5,000	3,220	-	9,310	1,500	5,000	3,500	233.3%
100-100-0-00-62210-211.00 HRA	4,200	3,640	8,400	5,923	7,140	3,780	(3,360)	-47.1%
100-100-0-00-62210-220.00 FICA	16,488	16,177	16,912	16,238	17,171	19,795	2,624	15.3%
100-100-0-00-62210-230.00 Life	981	902	981	957	1,656	3,190	1,534	92.6%
100-100-0-00-62210-240.00 Retirement	4,735	3,848	3,903	4,129	4,959	5,570	611	12.3%
100-100-0-00-62210-250.00 Workers Comp	3,901	3,901	3,999	3,999	4,199	1,800	(2,399)	-57.1%
100-100-0-00-62210-260.00 UCC	192	50	192	100	300	300	-	0.0%
100-100-0-00-62210-270.00 District-wide Enrichme	100	100	6,250	2,502	6,250	6,250	-	0.0%
100-100-0-00-62210-280.00 Dental	2,124	899	2,124	880	2,124	2,400	276	13.0%
100-100-0-00-62210-290.00 Flex	134	134	270	167	313	324	11	3.5%
100-100-0-00-62210-294.00 LTD						542	542	#DIV/0!
Total Payroll Costs	291,762	281,867	289,806	284,214	298,806	327,225	28,419	9.5%
100-100-0-00-62210-320.00 Professional Services	1,025	388	1,100	1,060	1,100	12,600	11,500	1045.5%
100-100-0-00-62210-320.34 Prof Svcs Curriculum	7,900	7,516	29,000	35,065	5,000	6,000	1,000	20.0%
100-100-0-00-62210-440.00 Rental	1,154	981	654	-	654	-	(654)	-100.0%
100-100-0-00-62210-560.00 UVM VMI			5,544	5,544		-	-	#DIV/0!
100-100-0-00-62210-580.01 Mileage - Registrar	246	-	246	110	246	200	(46)	-18.7%
100-100-0-00-62210-580.33 Mileage Data	300	249	300	240	300	350	50	16.7%
100-100-0-00-62210-580.34 Travel-Mileage Reimb	500	356	640	363	500	1,000	500	100.0%
100-100-0-00-62210-581.01 Conferences Registrar	300	-			300	300	-	0.0%
100-100-0-00-62210-581.33 Conferences Data	300	-	94	43	300	300	-	0.0%
100-100-0-00-62210-581.34 Conferences	8,400	8,389	14,000	13,478	4,000	2,000	(2,000)	-50.0%
100-100-0-00-62210-610.01 Supplies Registrar	200	-	200	-	200	200	-	0.0%
100-100-0-00-62210-610.32 Supplies I.T.	1,000	691				-	-	#DIV/0!
100-100-0-00-62210-610.33 Supplies D&A	3,739	1,789	2,739	834	3,939	3,000	(939)	-23.8%
100-100-0-00-62210-610.34 Supplies Curriculum	17,100	15,035	19,160	21,747	15,200	2,500	(12,700)	-83.6%
100-100-0-00-62210-610.36 Supplies Staff Dev	1,000	180	1,000	-	1,000	500	(500)	-50.0%
100-100-0-00-62210-640.33 Textbooks D&A	450	426	150	-	150	150	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62210-640.34 Textbooks Curriculum	55,900	47,269	29,887	32,226	69,125	56,000	(13,125)	-19.0%
100-100-0-00-62210-640.36 Textbooks Staff Dev	500	-			500	32,500	32,000	6400.0%
100-100-0-00-62210-670.32 Software I.T.	6,000	5,037	11,100	11,097	11,000	-	(11,000)	-100.0%
100-100-0-00-62210-670.33 Software D&A	570	-			570	-	(570)	-100.0%
100-100-0-00-62210-670.34 Software Curriculum	500	-	500	474	500	500	-	0.0%
100-100-0-00-62210-730.01 Equipment R&M	8,650	1,852	250	237	250	250	-	0.0%
100-100-0-00-62210-730.02 Projection Systems	9,000	6,053	4,215	4,215	25,850	25,850	-	0.0%
100-100-0-00-62210-730.32 Equipment I.T.	135,700	125,690	160,405	216,603	139,905	138,500	(1,405)	-1.0%
100-100-0-00-62210-730.33 Equipment			1,200	1,149		-	-	#DIV/0!
100-100-0-00-62210-730.34 Equipment Curriculum	3,000	2,375	3,600	3,320	1,000	1,000	-	0.0%
100-100-0-00-62210-810.33 Dues & Fees Data	150	150	70	69	150	150	-	0.0%
100-100-0-00-62210-810.34 Dues & Fees Curriculum	4,500	3,755	5,580	5,568	5,500	3,418	(2,082)	-37.9%
100-100-0-00-62210-810.36 Dues & Fees Staff Dev	500	-	500	-	500	-	(500)	-100.0%
Total Non-Payroll Costs	268,584	228,182	292,134	353,441	287,739	287,268	(471)	-0.2%
100-100-0-00-62210 Imp of Instruction (DW) Total	560,346	510,049	581,940	637,655	586,545	614,493	27,948	4.8%
100-100-0-00-62219 Technology Support (DW)								
100-100-0-00-62219-110.00 Salaries	56,650	55,496	56,650	54,917	65,000	125,000	60,000	92.3%
100-100-0-00-62219-110.02 T.Evans			950	926		-	-	#DIV/0!
100-100-0-00-62219-119.00 Support Staff	211,246	212,883	151,798	149,821	145,247	106,636	(38,611)	-26.6%
100-100-0-00-62219-150.00 Summer Help			-	263	-	1,750	1,750	#DIV/0!
100-100-0-00-62219-190.00 Health Buyout	4,500	4,500	3,000	3,000	3,000	3,000	-	0.0%
100-100-0-00-62219-210.00 Health	42,432	35,606	38,088	20,572	19,016	42,307	23,291	122.5%
100-100-0-00-62219-211.00 HRA	5,250	-	10,500	4,198	5,355	10,530	5,175	96.6%
100-100-0-00-62219-220.00 FICA	23,811	20,449	16,176	15,594	16,313	18,084	1,771	10.9%
100-100-0-00-62219-230.00 Life	1,328	477	1,270	344	1,993	2,030	37	1.9%
100-100-0-00-62219-240.00 Retirement	11,716	10,317	8,338	8,678	10,662	9,497	(1,165)	-10.9%
100-100-0-00-62219-241.00 HC Retirement Assessme						1,450	1,450	#DIV/0!
100-100-0-00-62219-250.00 Workers Comp	1,699	1,699	1,742	1,742	1,829	2,700	871	47.6%
100-100-0-00-62219-260.00 UCC	480	300	8,538	375	400	500	100	25.0%
100-100-0-00-62219-280.00 Dental	2,832	1,467	2,832	1,252	2,832	3,200	368	13.0%
100-100-0-00-62219-290.00 Flex	335	335	360	213	418	540	122	29.2%
100-100-0-00-62219-294.00 LTD						375	375	#DIV/0!
Total Payroll Costs	362,279	343,528	300,242	261,894	272,065	327,599	55,534	20.4%
100-100-0-00-62219-320.00 Professional Svcs	11,000	9,995	4,000	9,661	4,000	4,000	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62210-320.01 Technology Training	5,000	3,300	2,500	350	5,000	7,500	2,500	50.0%
100-100-0-00-62219-320.03 Website Hosting	3,500	3,202				-	-	#DIV/0!
100-100-0-00-62219-430.00 Repairs & Maintenance	5,000	4,015	2,000	1,445	2,000	6,000	4,000	200.0%
100-100-0-00-62219-442.00 Copier Service	53,443	53,443	46,963	46,963	56,698	56,698	-	0.0%
100-100-0-00-62219-531.00 Telephone/Internet	107,256	94,762	95,024	78,870	112,758	108,961	(3,797)	-3.4%
100-100-0-00-62219-531.02 Cell Phone	3,660	1,721	2,470	1,745	3,770	3,770	-	0.0%
100-100-0-00-62219-580.00 Mileage	400	309	1,000	132	1,000	1,000	-	0.0%
100-100-0-00-62219-581.00 Conferences	8,800	936	3,300	3,218	2,500	-	(2,500)	-100.0%
100-100-0-00-62219-610.00 Supplies	2,000	1,580	24,500	19,453	11,500	11,500	-	0.0%
100-100-0-00-62219-670.00 Software Subscriptions	3,260	2,676	5,066	4,765	2,661	9,236	6,575	247.1%
100-100-0-00-62219-670.02 Security Software	1,000	957	1,300	-	1,300	1,300	-	0.0%
100-100-0-00-62219-670.03 Management Software	24,335	23,660	17,200	17,168	17,200	31,436	14,236	82.8%
100-100-0-00-62219-670.04 TeachPoint	4,744	4,056	5,875	4,056	5,875	4,056	(1,819)	-31.0%
100-100-0-00-62219-670.05 Veritime	5,600	5,350				-	-	#DIV/0!
100-100-0-00-62219-670.07 Frontline	2,225	2,216				-	-	#DIV/0!
100-100-0-00-62219-670.08 SchoolSpring	2,200	2,107	2,200	2,192	2,200	2,400	200	9.1%
100-100-0-00-62219-670.09 Schoology	5,200	5,200				8,370	8,370	#DIV/0!
100-100-0-00-62219-670.10 PowerSchool	16,250	15,828	30,000	29,468	30,000	40,771	10,771	35.9%
100-100-0-00-62219-670.11 VCAT	10,724	10,374	10,724	10,612	10,724	12,620	1,896	17.7%
100-100-0-00-62219-670.12 Naviance	1,000	488	1,175	1,167	15,380	12,500	(2,880)	-18.7%
100-100-0-00-62219-670.13 InfoSnap	9,500	9,150	9,250	-	9,250	-	(9,250)	-100.0%
100-100-0-00-62219-670.14 School Messenger	3,200	3,110	3,270	3,266	3,270	3,593	323	9.9%
100-100-0-00-62219-670.15 Reading A-Z	9,000	8,347	9,975	9,709	9,975	11,749	1,774	17.8%
100-100-0-00-62219-670.16 SWIS	460	460	460	460	460	-	(460)	-100.0%
100-100-0-00-62219-670.17 Dreambox	3,500	3,500	4,275	4,274	4,275	7,500	3,225	75.4%
100-100-0-00-62219-670.18 Go Animate	765	765	575	-	575	-	(575)	-100.0%
100-100-0-00-62219-670.19 Library Software	5,100	916	5,100	4,517	5,100	3,254	(1,846)	-36.2%
100-100-0-00-62219-670.20 STAR Math/Reading	11,000	10,912	11,894	11,893	11,894	13,813	1,919	16.1%
100-100-0-00-62219-670.21 Frontline	10,031	10,031	25,181	19,888	25,181	22,313	(2,868)	-11.4%
100-100-0-00-62219-670.22 Website Hosting	3,000	2,280	7,000	5,400	7,000	7,000	-	0.0%
100-100-0-00-62219-670.23 SafeSchools			2,300	2,280	2,300	3,740	1,440	62.6%
100-100-0-25-62600-670.00 Schooldude Software	4,000	3,895	4,000	4,108	4,000	-	(4,000)	-100.0%
100-100-3-30-62600-670.00 Schooldude Software	4,000	3,894	4,000	4,108	4,000	7,087	3,087	77.2%
100-100-0-00-62219-730.00 Equipment	3,000	1,326	3,000	2,953	3,000	-	(3,000)	-100.0%
100-100-0-00-62219-730.01 Servers & Infrastructu	34,000	7,485	3,300	877	3,300	20,000	16,700	506.1%
100-100-0-00-62219-730.02 Work Stations	2,500	1,322				-	-	#DIV/0!
Total Non-Payroll Costs	379,653	313,569	348,877	304,997	378,146	422,167	44,021	11.6%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62219 Technology Support (DW) Total	741,932	657,098	649,119	566,891	650,211	749,766	99,555	15.3%
100-100-0-00-62310 Board of School Trustees								
100-100-0-00-62310-150.00 Supplemental Earnings	16,500	15,800	11,500	14,000	13,500	14,500	1,000	7.4%
100-100-0-00-62310-220.00 FICA	1,880	1,209	880	1,071	1,033	1,110	77	7.5%
100-100-0-00-62310-250.00 Workers Comp	152	152	156	156	160	-	(160)	-100.0%
100-100-0-00-62310-260.00 UCC			96	-	100	-	(100)	-100.0%
Total Payroll Costs	18,532	17,161	12,632	15,227	14,793	15,610	817	5.5%
100-100-0-00-62310-320.00 Professional Svcs	2,000	11,883				-	-	#DIV/0!
100-100-0-00-62310-320.02 Up for Learning			-	25,000		-	-	#DIV/0!
100-100-0-00-62310-360.00 Legal Services	49,733	93,739	46,733	27,759	56,733	100,000	43,267	76.3%
100-100-0-00-62310-370.00 Audit Services	36,720	36,720	41,706	42,089	41,706	50,000	8,294	19.9%
100-100-0-00-62310-540.00 Advertising	4,250	4,473	6,000	7,846	5,000	6,000	1,000	20.0%
100-100-0-00-62310-550.00 Printing	1,800	1,315	1,800	3,267	1,800	2,000	200	11.1%
100-100-0-00-62310-580.00 Mileage	200	72	-	108	-	300	300	#DIV/0!
100-100-0-00-62310-581.00 Conferences	950	1,086	450	180	450	1,500	1,050	233.3%
100-100-0-00-62310-610.00 Supplies	650	518	650	1,009	650	1,300	650	100.0%
100-100-0-00-62310-810.00 Dues & Fees	5,050	5,044	7,000	7,286	8,000	8,240	240	3.0%
Total Non-Payroll Costs	101,353	154,849	104,339	114,544	114,339	169,340	55,001	48.1%
100-100-0-00-62310 Board of School Trustees Total	119,885	172,010	116,971	129,771	129,132	184,950	55,818	43.2%
100-100-0-00-62321 Superintendent Ofc (DW)								
100-100-0-00-62321-110.00 Salaries	189,908	185,815	196,241	196,408	203,463	229,347	25,884	12.7%
100-100-0-00-62321-190.00 Insurance Buyout	1,000	1,000	1,000	2,000	3,000	-	(3,000)	-100.0%
100-100-0-00-62321-210.00 Health	13,002	10,739	10,387	14,081	15,743	37,455	21,712	137.9%
100-100-0-00-62321-211.00 HRA	2,100	-	4,200	2,085	5,355	9,450	4,095	76.5%
100-100-0-00-62321-220.00 FICA	14,604	14,016	15,089	14,935	15,794	17,546	1,752	11.1%
100-100-0-00-62321-230.00 Life	983	892	577	826	1,251	3,480	2,229	178.2%
100-100-0-00-62321-240.00 Retirement	2,436	1,983	2,535	2,816	3,873	5,520	1,647	42.5%
100-100-0-00-62321-241.00 HC Retirement Assessme	1,253	1,253	1,353	-	1,450	-	(1,450)	-100.0%
100-100-0-00-62321-250.00 Workers Comp	2,357	2,357	2,416	2,416	2,537	1,800	(737)	-29.1%
100-100-0-00-62321-260.00 UCC	192	-	192	-	200	300	100	50.0%
100-100-0-00-62321-280.00 Dental	1,072	899	1,472	1,309	1,416	2,400	984	69.5%
100-100-0-00-62321-290.00 Flex	224	224	180	135	313	324	11	3.5%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62321-294.00 LTD						545	545	#DIV/0!
Total Payroll Costs	229,131	219,178	235,642	237,012	254,395	308,167	53,772	21.1%
100-100-0-00-62321-320.00 Professional Svcs	7,500	7,339	1,000	1,355	1,000	3,000	2,000	200.0%
100-100-0-00-62321-440.00 Leadership Prof Dev	6,000	4,146	5,300	2,799	6,000	3,500	(2,500)	-41.7%
100-100-0-00-62321-530.00 Communications	2,000	-	2,000	-	2,000	2,000	-	0.0%
100-100-0-00-62321-540.00 Advertising	6,000	5,584	3,500	5,390	3,500	3,500	-	0.0%
100-100-0-00-62321-550.00 Printing	2,100	-	2,100	1,769	2,100	1,000	(1,100)	-52.4%
100-100-0-00-62321-580.00 Mileage	3,000	207	3,000	276	3,000	1,000	(2,000)	-66.7%
100-100-0-00-62321-581.00 Conferences	3,900	3,487	1,900	1,550	1,900	4,500	2,600	136.8%
100-100-0-00-62321-610.00 Supplies	1,350	837	1,350	1,629	1,350	1,350	-	0.0%
100-100-0-00-62321-610.01 Incidentals						1,000	1,000	#DIV/0!
100-100-0-00-62321-610.02 Recognitions	500	245	1,200	1,262	500	500	-	0.0%
100-100-0-00-62321-610.03 District Mailing Suppl	1,000	283	2,000	357	2,000	500	(1,500)	-75.0%
100-100-0-00-62321-610.04 District Mailing Posta			6,000	6,000	6,000	1,000	(5,000)	-83.3%
100-100-0-00-62321-612.00 Copier Paper	4,500	1,884	5,500	3,572	5,500	3,000	(2,500)	-45.5%
100-100-0-00-62321-640.00 Textbooks	1,000	365	1,000	106	1,000	1,000	-	0.0%
100-100-0-00-62321-730.00 Equipment	1,010	645	1,010	10,046	1,010	10,000	8,990	890.1%
100-100-0-00-62321-810.00 Dues & Fees	5,000	4,984	5,000	4,904	5,000	8,000	3,000	60.0%
100-100-0-00-62321-810.01 Settlement	-	4,000				-	-	#DIV/0!
Total Non-Payroll Costs	44,860	34,006	41,860	41,014	41,860	44,850	2,990	7.1%
100-100-0-00-62321 Superintendent Ofc (DW) Total	273,991	253,184	277,502	278,025	296,255	353,017	56,762	19.2%
100-100-0-00-62520 Business Office (DW)								
100-100-0-00-62520-110.00 Salaries	156,446	155,102	158,957	175,515	164,044	152,060	(11,984)	-7.3%
100-100-0-00-62520-119.00 Support Staff						119,500	119,500	#DIV/0!
100-100-0-00-62520-190.00 Health Buyout						-	-	#DIV/0!
100-100-0-00-62520-210.00 Health	19,817	19,175	15,918	15,917	17,797	46,742	28,945	162.6%
100-100-0-00-62520-211.00 HRA	3,150	-	6,300	4,755	5,355	13,230	7,875	147.1%
100-100-0-00-62520-220.00 FICA	11,838	11,365	12,160	12,964	12,549	11,633	(916)	-7.3%
100-100-0-00-62520-230.00 Life	923	819	923	885	1,195	4,350	3,155	264.0%
100-100-0-00-62520-240.00 Retirement	9,514	9,424	9,142	11,068	10,292	18,692	8,400	81.6%
100-100-0-00-62520-250.00 Workers Comp			1,739	1,739	1,826	2,700	874	47.9%
100-100-0-00-62520-260.00 UCC			192	-	200	450	250	125.0%
100-100-0-00-62520-280.00 Dental	1,416	954	1,416	944	1,416	3,600	2,184	154.2%
100-100-0-00-62520-290.00 Flex	134	134	180	164	209	486	277	132.5%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62520-294.00 LTD						816	816	#DIV/0!
Total Payroll Costs	203,238	196,973	206,927	223,951	214,883	374,259	159,376	74.2%
100-100-0-00-62520-320.00 Professional Svcs	161,588	161,285	168,000	166,058	176,400	3,500	(172,900)	-98.0%
100-100-0-00-62520-320.01 Fingerprint Screening	1,500	1,487	1,500	1,235	1,500	1,500	-	0.0%
100-100-0-00-62520-320.03 Treasurer's Svcs						17,500	17,500	#DIV/0!
100-100-0-00-62520-320.11 Homeless Holding					55,000	75,000	20,000	36.4%
100-100-0-00-62520-352.00 NEMRC Support					-	-	-	#DIV/0!
100-100-0-00-62520-440.00 Postage Machine Rental	2,000	1,806	2,300	1,806	2,300	2,300	-	0.0%
100-100-0-00-62520-530.00 Postage	6,292	5,000	8,000	24	8,000	6,000	(2,000)	-25.0%
100-100-0-00-62520-580.00 Mileage	1,500	1,211	1,000	609	1,000	700	(300)	-30.0%
100-100-0-00-62520-580.02 HR Mileage						300	300	#DIV/0!
100-100-0-00-62520-581.00 Conferences	1,000	991	700	491	700	700	-	0.0%
100-100-0-00-62520-610.00 Supplies	2,700	2,577	3,500	2,759	2,500	4,000	1,500	60.0%
100-100-0-00-62520-610.02 HR Supplies						3,500	3,500	#DIV/0!
100-100-0-00-62520-640.00 Books & Periodicals	450	299				-	-	#DIV/0!
100-100-0-00-62520-670.01 Versatrans Software			7,000	6,850		3,360	3,360	#DIV/0!
100-100-0-00-62520-670.02 NEMRC hosting						3,500	3,500	#DIV/0!
100-100-0-00-62520-730.00 Equipment	2,200	2,121	4,389	4,326	3,789	17,050	13,261	350.0%
100-100-0-00-62520-810.00 Dues & Fees	2,000	2,048	2,200	2,361	1,000	400	(600)	-60.0%
100-100-0-00-62520-810.02 HR Dues & Fees						400	400	#DIV/0!
100-100-0-00-62520-898.00 Bank Fees						1,620	1,620	#DIV/0!
Total Non-Payroll Costs	181,230	178,824	198,589	186,518	252,189	141,330	(110,859)	-44.0%
100-100-0-00-62520 Business Office (DW) Total	384,468	375,797	405,516	410,469	467,072	515,589	48,517	10.4%
100-100-0-00-61154 504 Services - District Holding								
100-100-0-00-62520-320.10 504 Holding Services			66,867	-	172,049	50,772	(121,277)	-70.5%
100-100-0-00-62520-510.10 504 Holding Transportation						-	-	
100-100-0-00-62520-560.10 504 Holding Tuition						-	-	
Total Non-Payroll Costs	-	-	66,867	-	172,049	50,772	(121,277)	-70.5%
100-100-0-00-61154 504 Svc - District Holding Total	-	-	66,867	-	172,049	50,772	(121,277)	-70.5%
100-100-0-00-62600 District Plant Maintenance								
100-100-0-00-62600-320.00 Professional Svcs						1,500	1,500	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62600-411.00 Water & Sewer						750	750	#DIV/0!
100-100-0-00-62600-421.00 Garbage Removal						2,500	2,500	#DIV/0!
100-100-0-00-62600-430.00 Repairs & Maintenance						10,000	10,000	#DIV/0!
100-100-0-00-62600-440.00 Rental Equip/Materials						2,500	2,500	#DIV/0!
100-100-0-00-62600-520.00 Insurance						15,000	15,000	#DIV/0!
100-100-0-00-62600-610.00 Supplies						475	475	#DIV/0!
100-100-0-00-62600-621.00 Heating Fuel						2,000	2,000	#DIV/0!
100-100-0-00-62600-622.00 Electricity						3,400	3,400	#DIV/0!
100-100-0-00-62600-626.00 Fuel						200	200	#DIV/0!
100-100-0-00-62600-710.00 Grounds Improvement						2,000	2,000	#DIV/0!
100-100-0-00-62600-733.00 Furniture						5,000	5,000	#DIV/0!
100-100-0-00-62600-810.00 Dues & Fees						175	175	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	45,500	45,500	#DIV/0!
100-100-0-00-62600 District Plant Maintenance Total	-	-	-	-	-	45,500	45,500	#DIV/0!
100-100-0-00-62601 Security (DW)								
100-100-0-00-62601-320.00 Professional Svcs	100,000	103,350	75,000	75,000	85,000	85,000	-	0.0%
100-100-0-00-62601-581.00 SRO Trainings	5,000	3,938	5,000	1,559	2,000	2,000	-	0.0%
100-100-0-00-62601-610.00 Supplies	4,500	4,809	1,500	229	1,500	3,000	1,500	100.0%
100-100-0-00-62601-670.01 ALICE Modules & Licens			-	4,092	7,500	7,500	-	0.0%
100-100-0-00-62601-730.00 Equipment	3,500	3,460	1,500	603	1,500	-	(1,500)	-100.0%
Total Non-Payroll Costs	113,000	115,557	83,000	81,482	97,500	97,500	-	0.0%
100-100-0-00-62601 Security (DW) Total	113,000	115,557	83,000	81,482	97,500	97,500	-	0.0%
100-100-0-00-62602 District Office Custodial								
							New section for District Administrative Bu	
100-100-0-00-62602-119.00 Support Staff						-	-	#DIV/0!
100-100-0-00-62602-119.01 Overtime						-	-	#DIV/0!
100-100-0-00-62602-120.00 Substitutes						-	-	#DIV/0!
100-100-0-00-62602-190.00 Health Buyout						-	-	#DIV/0!
100-100-0-00-62602-210.00 Health						-	-	#DIV/0!
100-100-0-00-62602-211.00 HRA						-	-	#DIV/0!
100-100-0-00-62602-220.00 FICA						-	-	#DIV/0!
100-100-0-00-62602-230.00 Life						-	-	#DIV/0!
100-100-0-00-62602-240.00 Retirement						-	-	#DIV/0!
100-100-0-00-62602-250.00 Workers Comp						-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-00-62602-260.00 UCC						-	-	#DIV/0!
100-100-0-00-62602-280.00 Dental						-	-	#DIV/0!
100-100-0-00-62602-290.00 Flex						-	-	#DIV/0!
Total Payroll Costs	-	-	-	-	-	-	-	#DIV/0!
100-100-0-00-62602-430.00 Repairs & Maintenance						500	500	#DIV/0!
100-100-0-00-62602-435.00 Equipment Maintenance						500	500	#DIV/0!
100-100-0-00-62602-610.00 Supplies						5,000	5,000	#DIV/0!
100-100-0-00-62602-730.00 Equipment						2,500	2,500	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	8,500	8,500	#DIV/0!
100-100-0-00-62602 District Office Custodial Total	-	-	-	-	-	8,500	8,500	#DIV/0!
100-100-0-00-65100 District Debt Service								
100-100-0-00-65100-831.00 2020 S1 Principal						49,970	49,970	#DIV/0!
100-100-0-00-65100-832.00 2020 S1 Interest						34,200	34,200	#DIV/0!
100-100-0-00-65100-831.01 Copier ML Principal						4,256	4,256	#DIV/0!
100-100-0-00-65100-832.02 Copier ML Interest						463	463	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	88,889	88,889	#DIV/0!
100-100-0-00-65100 District Debt Service Total	-	-	-	-	-	88,889	88,889	#DIV/0!
100-100-0-10-65100 K-8 Debt Service								
100-100-0-10-65100-830.01 TAL Interest	171,500	83,049	119,500	54,472	90,421	105,000	14,579	16.1%
100-100-0-10-65100-830.86 1997 S1 Interest	7,425	5,236				-	-	#DIV/0!
100-100-0-10-65100-831.00 2020 S1 Principal						15,780	15,780	#DIV/0!
100-100-0-10-65100-832.00 2020 S1 Interest						10,800	10,800	#DIV/0!
100-100-0-10-65100-890.01 2007 S1 Principal	102,500	102,500	102,500	102,500	102,500	102,500	-	0.0%
100-100-0-10-65100-890.02 2007 S1 Interest	51,747	51,747	47,263	30,731	42,666	37,977	(4,689)	-11.0%
100-100-0-10-65100-910.86 1997 S1 Principal	275,000	275,000				-	-	#DIV/0!
100-100-0-10-65100-910.87 Copier ML Principal	43,416	43,416	44,596	44,596	45,912	23,409	(22,503)	-49.0%
100-100-0-10-65100-910.88 Copier ML Interest	3,777	3,776	2,598	2,596	1,281	2,547	1,266	98.8%
Total Non-Payroll Costs	655,365	564,725	316,457	234,895	282,780	298,013	15,233	5.4%
100-100-0-10-65100 K-8 Debt Service Total	655,365	564,725	316,457	234,895	282,780	298,013	15,233	5.4%
100-100-0-20-61100 Pk-5 General Instruction								

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-20-61100-110.00 Salaries	2,556,956	2,497,210	2,690,764	2,605,473	2,659,450	2,765,526	106,076	4.0%
100-100-0-20-61100-110.01 R.Murphy				47,065		-	-	#DIV/0!
100-100-0-20-61100-119.00 Support Staff	168,617	171,165	172,401	201,954	252,609	236,369	(16,240)	-6.4%
100-100-0-20-61100-120.00 Substitutes	67,290	59,021	92,290	118,894	92,290	100,000	7,710	8.4%
100-100-0-20-61100-150.00 Supplemental Earnings	64,571	46,548	64,571	62,668	61,481	61,481	-	0.0%
100-100-0-20-61100-190.00 Insurance Buyout	13,500	12,500	12,500	9,958	16,500	18,500	2,000	12.1%
100-100-0-20-61100-210.00 Health	429,516	424,989	449,865	371,921	429,889	429,714	(175)	0.0%
100-100-0-20-61100-211.00 HRA	58,800	43,752	101,900	79,128	101,745	103,930	2,185	2.1%
100-100-0-20-61100-211.01 HRA May & June PY				68,182		-	-	#DIV/0!
100-100-0-20-61100-220.00 FICA	219,373	187,660	230,800	205,489	236,181	243,414	7,233	3.1%
100-100-0-20-61100-230.00 Life	4,891	3,224	5,006	3,528	26,060	28,710	2,650	10.2%
100-100-0-20-61100-240.00 Retirement	6,612	6,111	6,896	7,368	13,005	9,881	(3,124)	-24.0%
100-100-0-20-61100-241.00 OPEB	10,024	10,024	10,824	19,125	18,850	29,000	10,150	53.8%
100-100-0-20-61100-250.00 Workers Comp	10,684	1,997	21,902	20,402	22,997	33,532	10,535	45.8%
100-100-0-20-61100-260.00 UCC	4,416	2,177	4,512	2,739	5,000	5,200	200	4.0%
100-100-0-20-61100-280.00 Dental	30,444	15,719	30,858	18,483	32,982	32,800	(182)	-0.6%
100-100-0-20-61100-290.00 Flex and HRA Admin	3,182	3,153	5,307	2,769	5,219	5,616	397	7.6%
100-100-0-20-61100-294.00 LTD						248	248	#DIV/0!
Total Payroll Costs	3,648,876	3,485,248	3,900,396	3,845,146	3,974,258	4,103,921	129,663	3.3%
100-100-0-20-61100-320.00 Professional Services	561	379	561	1,179	1,000	-	(1,000)	-100.0%
100-100-0-20-61100-430.00 Repairs & Maintenance						-	-	#DIV/0!
100-100-0-20-61100-430.12 R&M Perform Arts/Music	250	-	250	-	250	500	250	100.0%
100-100-0-20-61100-430.20 R&M - Pegasus/Alt Education						2,000	2,000	#DIV/0!
100-100-0-20-61100-510.00 Homeless Transportatio	15,000	14,218	38,000	31,222		4,000	(4,000)	-50.0%
100-100-0-20-61100-510.01 Educational Field Trip	-	-	10,000	10,377	8,000			
100-100-0-20-61100-580.00 Mileage Reimbursement	-	-	-	985		-	-	#DIV/0!
100-100-0-20-61100-581.00 Conferences	-	-	-	890		-	-	#DIV/0!
100-100-0-20-61100-610.01 General Supplies	38,687	37,670	39,887	41,970	32,000	32,000	-	0.0%
100-100-0-20-61100-610.03 Supplies Visual Arts	7,000	4,238	7,000	5,265	5,000	-	(5,000)	-100.0%
100-100-0-20-61100-610.04 Supplies Phys Ed	5,000	4,019	5,000	2,789	4,100	-	(4,100)	-100.0%
100-100-0-20-61100-610.05 Supplies Math	5,500	2,647	7,100	6,009	-	2,500	2,500	#DIV/0!
100-100-0-20-61100-610.06 Supplies Science						2,000	2,000	#DIV/0!
100-100-0-20-61100-610.07 Supplies Foundations						5,000	5,000	#DIV/0!
100-100-0-20-61100-610.08 Words Their Way						2,000	2,000	#DIV/0!
100-100-0-20-61100-612.00 Copier Paper	6,000	6,000	6,000	5,110	6,000	8,000	2,000	33.3%
100-100-0-20-61100-640.00 Textbooks	26,401	17,476	23,001	20,661	22,000	22,000	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-20-61100-670.00 Software					21,500	-	(21,500)	-100.0%
100-100-0-20-61100-730.00 Equipment	14,750	9,618	15,350	13,448	23,000	-	(23,000)	-100.0%
100-100-0-20-61100-730.12 Equipment Music						-	-	#DIV/0!
Total Non-Payroll Costs	119,149	96,265	152,149	139,904	122,850	80,000	(42,850)	-34.9%
100-100-0-20-61100 Pk-5 General Instruction Total	3,768,025	3,581,513	4,052,545	3,985,050	4,097,108	4,183,921	86,813	2.1%
100-100-0-20-61154 Pk-5 Section 504								
100-100-0-20-61154-119.00 Support Staff	37,626	36,117	65,678	47,868	-	32,397	32,397	#DIV/0!
100-100-0-20-61154-120.00 Substitutes	-	-	-	-	-	-	-	#DIV/0!
100-100-0-20-61154-150.00 504 Tutoring	5,000	2,115	9,100	6,394		3,500	3,500	#DIV/0!
100-100-0-20-61154-190.00 Insurance Buyout	1,500	1,500	2,500	2,500	-	3,000	3,000	#DIV/0!
100-100-0-20-61154-210.00 Health	2,918	2,442	8,377	7,932		-	-	#DIV/0!
100-100-0-20-61154-211.00 HRA	1,050	-	2,100	-		-	-	#DIV/0!
100-100-0-20-61154-220.00 FICA	3,608	2,987	5,022	4,263	-	2,976	2,976	#DIV/0!
100-100-0-20-61154-230.00 Life Insurance	116	42	158	91	-	580	580	#DIV/0!
100-100-0-20-61154-240.00 Retirement	1,825	1,513	2,753	2,043	-	1,948	1,948	#DIV/0!
100-100-0-20-61154-250.00 Workers Comp	-	-	1,538	1,538		1,200	1,200	#DIV/0!
100-100-0-20-61154-260.00 UCC	96	-	96	-		200	200	#DIV/0!
100-100-0-20-61154-280.00 Dental	708	337	1,408	1,230	-	800	800	#DIV/0!
100-100-0-20-61154-290.00 Flex	134	67	180	35		216	216	#DIV/0!
Total Payroll Costs	54,581	47,120	98,910	73,896	-	46,817	46,817	#DIV/0!
100-100-0-20-61154-320.00 Professional Svcs	103,684	93,574	16,200	25,766		46,229	46,229	#DIV/0!
100-100-0-20-61154-610.00 Supplies	500	-	100	100		-	-	#DIV/0!
100-100-0-20-61154-730.00 Equipment	-	-	1,010	1,003		-	-	#DIV/0!
Total Non-Payroll Costs	104,184	93,574	17,310	26,869	-	46,229	46,229	#DIV/0!
100-100-0-20-61154 Pk-5 Section 504 Total	158,765	140,694	116,220	100,765	-	93,046	93,046	#DIV/0!
100-100-0-20-62120 Pk-5 Guidance								
100-100-0-20-62120-110.00 Salaries	194,079	194,079	204,788	257,454	276,436	271,576	(4,860)	-1.8%
100-100-0-20-62120-150.00 Supplemental Earnings	3,822	3,480	2,122	1,665	1,061	1,061	-	0.0%
100-100-0-20-62120-190.00 Insurance Buyout	2,000	2,000	2,000	1,000	2,000	1,000	(1,000)	-50.0%
100-100-0-20-62120-210.00 Health	17,247	14,092	15,321	31,704	34,257	43,641	9,384	27.4%
100-100-0-20-62120-211.00 HRA	2,100	-	4,200	3,185	7,140	11,340	4,200	58.8%
100-100-0-20-62120-220.00 FICA	15,162	14,924	15,579	18,778	21,382	20,934	(448)	-2.1%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-20-62120-230.00 Life	345	252	345	308	2,226	2,320	94	4.2%
100-100-0-20-62120-240.00 RETIREMENT	-	-	-	2,064	-	3,887	3,887	#DIV/0!
100-100-0-20-62120-241.00 OPEB	1,253	1,253	1,353	1,275	2,900	-	(2,900)	-100.0%
100-100-0-20-62120-250.00 Workers Comp	3,339	-	3,422	3,422	6,093	2,400	(3,693)	-60.6%
100-100-0-20-62120-260.00 UCC	288	-	288	-	400	400	-	0.0%
100-100-0-20-62120-280.00 Dental	1,416	899	1,416	1,690	2,124	2,400	276	13.0%
100-100-0-20-62120-290.00 Flex and HRA Admin	201	201	270	208	418	432	14	3.3%
100-100-0-20-62120-294.00 LTD						-	-	#DIV/0!
Total Payroll Costs	241,252	231,180	251,104	322,751	356,437	361,391	4,954	1.4%
100-100-0-20-62120-320.00 Professional Services	400	-	1,200	1,807	1,000	1,000	-	0.0%
100-100-0-20-62120-581.00 Conferences						-	-	#DIV/0!
100-100-0-20-62120-580.00 Mileage						-	-	#DIV/0!
100-100-0-20-62120-610.00 Supplies	630	219	800	754	800	5,000	4,200	525.0%
100-100-0-20-62120-640.00 Textbooks	470	217	900	-	900	2,000	1,100	122.2%
100-100-0-20-62120-810.00 Dues & Fees	258	129	258	-	258	-	(258)	-100.0%
Total Non-Payroll Costs	1,758	565	3,158	2,561	2,958	8,000	5,042	170.5%
100-100-0-20-62120 Pk-5 Guidance Total	243,010	231,745	254,262	325,313	359,395	369,391	9,996	2.8%
100-100-0-20-62140 Pk-5 Psychological Serv								
100-100-0-20-62140-320.00 Professional Svcs	5,500	4,235	-	-		4,000	4,000	#DIV/0!
Total Non-Payroll Costs	5,500	4,235	-	-	-	4,000	4,000	#DIV/0!
100-100-0-20-62140 Pk-5 Psychological Serv Total	5,500	4,235	-	-	-	4,000	4,000	#DIV/0!
100-100-0-20-62150 K-5 Speech & Audiology								
100-100-0-20-62150-320.00 Professional Svcs			-	-		2,000	2,000	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	2,000	2,000	#DIV/0!
100-100-0-20-62150 K-5 Speech & Audiology Total	-	-	-	-	-	2,000	2,000	#DIV/0!
100-100-0-20-62160 K-5 Occupational Therapy								
100-100-0-20-62160-320.00 Professional Svcs			-	-		5,000	5,000	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	5,000	5,000	#DIV/0!
100-100-0-20-62160 K-5 Occupational Therapy Total	-	-	-	-	-	5,000	5,000	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-20-62190 K-5 Physical Therapy								
100-100-0-20-62190-110.00 Salaries			-	-		4,645	4,645	#DIV/0!
100-100-0-20-62190-220.00 FICA						355	355	#DIV/0!
Total Payroll Costs	-	-	-	-	-	5,000	5,000	#DIV/0!
100-100-0-20-62190 K-5 Physical Therapy Total	-	-	-	-	-	5,000	5,000	#DIV/0!
100-100-0-20-62410 Pk-5 Principals								
100-100-0-20-62410-110.00 Salaries	287,423	289,401	293,734	259,888	380,324	333,250	(47,074)	-12.4%
100-100-0-20-62410-110.01 FY19 Interim Principal	-	-	-	37,615	-	-	-	#DIV/0!
100-100-0-20-62410-119.00 Support Staff	15,430	13,932	11,773	11,863	12,153	10,085	(2,068)	-17.0%
100-100-0-20-62410-120.00 Dean Coverage	1,400	2,200	-	26,320	-	-	-	#DIV/0!
100-100-0-20-62410-150.00 Stipend - Bus Scheduling						2,500	2,500	#DIV/0!
100-100-0-20-62410-190.00 INSURANCE BUYOUT	-	-	-	-	-	1,000	1,000	#DIV/0!
100-100-0-20-62410-210.00 Health	35,919	29,706	26,383	27,586	51,967	39,364	(12,603)	-24.3%
100-100-0-20-62410-211.00 HRA	4,200	142	8,400	1,493	16,170	9,450	(6,720)	-41.6%
100-100-0-20-62410-220.00 FICA	23,626	23,002	23,328	25,177	30,025	26,533	(3,492)	-11.6%
100-100-0-20-62410-230.00 Life	1,778	1,748	1,557	1,867	23,372	8,120	(15,252)	-65.3%
100-100-0-20-62410-240.00 Retirement	-	-	-	-	608	-	(608)	-100.0%
100-100-0-20-62410-241.00 OPEB	1,253	1,253	1,353	1,275	1,450	-	(1,450)	-100.0%
100-100-0-20-62410-250.00 Workers Comp	-	-	1,581	1,581	1,107	3,725	2,618	236.5%
100-100-0-20-62410-260.00 UCC	384	-	384	-	500	450	(50)	-10.0%
100-100-0-20-62410-280.00 Dental	2,124	1,349	2,124	1,320	2,832	2,000	(832)	-29.4%
100-100-0-20-62410-290.00 Flex	335	335	360	250	522	486	(36)	-6.9%
100-100-0-20-62410-294.00 LTD						863	863	#DIV/0!
Total Payroll Costs	373,872	363,068	370,977	396,235	521,030	437,826	(83,204)	-16.0%
100-100-0-20-62410-320.00 Professional Svcs	9,702	10,062	8,502	3,699	9,000	12,000	3,000	33.3%
100-100-0-20-62410-530.00 Communications						5,000	5,000	#DIV/0!
100-100-0-20-62410-580.00 Mileage	2,370	1,170	2,820	998	3,000	3,000	-	0.0%
100-100-0-20-62410-581.00 Conference	3,350	3,442	5,000	4,452	5,000	10,000	5,000	100.0%
100-100-0-20-62410-610.00 Supplies	7,626	5,335	4,256	2,428	2,500	7,500	5,000	200.0%
100-100-0-20-62410-640.00 Textbooks	1,014	489	1,014	577	1,000	2,000	1,000	100.0%
100-100-0-20-62410-670.16 Swis						500	500	#DIV/0!
100-100-0-20-62410-730.00 Equipment	2,012	1,064	4,607	3,748	4,000	4,000	-	0.0%
100-100-0-20-62410-810.00 Dues & Fees	2,245	1,642	2,575	2,033	3,000	5,000	2,000	66.7%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
Total Non-Payroll Costs	28,319	23,204	28,774	17,934	27,500	49,000	21,500	78.2%
100-100-0-20-62410 Pk-5 Principals Total	402,191	386,272	399,751	414,169	548,530	486,826	(61,704)	-11.2%
100-100-0-25-62130 K-8 Nurses								
100-100-0-25-62130-110.00 Salaries	109,748	108,471	110,856	110,857	113,366	126,034	12,668	11.2%
100-100-0-25-62130-119.00 Support Staff	30,930	13,621	31,441	35,803	34,610	34,618	8	0.0%
100-100-0-25-62130-120.00 Substitutes	2,080	27,408	2,080	7,518	2,080	5,000	2,920	140.4%
100-100-0-25-62130-150.00 Stipend			-	694		-	-	#DIV/0!
100-100-0-25-62130-190.00 Health Buyout	2,500	1,500	2,500	2,500	2,500	2,500	-	0.0%
100-100-0-25-62130-210.00 Health	17,247	14,784	15,321	8,551	17,129	10,893	(6,236)	-36.4%
100-100-0-25-62130-211.00 HRA	2,100	-	4,200	1,170	3,570	3,780	210	5.9%
100-100-0-25-62130-220.00 FICA	11,112	11,170	11,334	11,728	11,671	12,864	1,193	10.2%
100-100-0-25-62130-230.00 Life	288	179	288	210	1,480	1,450	(30)	-2.0%
100-100-0-25-62130-240.00 Retirement	1,237	565	2,611	1,542	1,805	1,987	182	10.1%
100-100-0-25-62130-241.00 HC Retirement Assessme	1,253	1,253	-	1,275	1,450	1,450	-	0.0%
100-100-0-25-62130-250.00 Workers Comp	1,622	-	1,663	1,663	1,746	1,800	54	3.1%
100-100-0-25-62130-260.00 UCC	288	-	288	-	300	300	-	0.0%
100-100-0-25-62130-280.00 Dental	1,416	493	1,416	440	1,416	800	(616)	-43.5%
100-100-0-25-62130-290.00 Flex	201	201	270	114	313	324	11	3.5%
Total Payroll Costs	182,022	179,645	184,268	184,063	193,436	203,800	10,364	5.4%
100-100-0-25-62130-320.00 Professional Services	900	-	900	280	900	900	-	0.0%
100-100-0-25-62130-580.00 Mileage	180	22	180	-	180	180	-	0.0%
100-100-0-25-62130-581.00 Conferences			-	211		-	-	#DIV/0!
100-100-0-25-62130-610.00 Supplies	4,360	3,851	4,840	5,045	4,840	7,000	2,160	44.6%
100-100-0-25-62130-640.00 Textbooks	30	28	400	-	400	400	-	0.0%
100-100-0-25-62130-651.00 Technology Supplies					-	400	400	#DIV/0!
100-100-0-25-62130-670.00 Software						1,500	1,500	#DIV/0!
100-100-0-25-62130-730.00 Equipment	2,000	1,956	1,200	4,115	1,200	1,050	(150)	-12.5%
100-100-0-25-62130-810.00 Dues & Fees	430	281	380	210	380	-	(380)	-100.0%
Total Non-Payroll Costs	7,900	6,138	7,900	9,861	7,900	11,430	3,530	44.7%
100-100-0-25-62130 K-8 Nurses Total	189,922	185,782	192,168	193,924	201,336	215,230	13,894	6.9%
100-100-0-25-62210 K-8 Tuition Reimb & MG								
100-100-0-25-62210-270.00 K-8 Tuition Reimb	92,958	93,229	86,008	81,663	126,188	126,188	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-25-62210-295.00 K-8 Mini Grants	14,000	13,098	3,000	6,171	9,000	7,500	(1,500)	-16.7%
Total Payroll Costs	106,958	106,327	89,008	87,834	135,188	133,688	(1,500)	-1.1%
100-100-0-25-62210 K-8 Tuition Reimb & MG Total	106,958	106,327	89,008	87,834	135,188	133,688	(1,500)	-1.1%
100-100-0-25-62222 K-8 Library								
100-100-0-25-62222-110.00 Salaries	111,129	106,907	114,683	93,046	128,111	102,500	(25,611)	-20.0%
100-100-0-25-62222-119.00 Support Staff					22,316	19,120	(3,196)	-14.3%
100-100-0-25-62222-120.00 Substitutes					-	250	250	#DIV/0!
100-100-0-25-62222-150.00 Author Visit			-	2,000			-	#DIV/0!
100-100-0-25-62222-190.00 Health Buyout	1,000	1,000	1,000	-	-	4,000	4,000	#DIV/0!
100-100-0-25-62222-210.00 Health	17,247	15,878	15,321	19,468	29,729	-	(29,729)	-100.0%
100-100-0-25-62222-211.00 HRA	2,100	-	4,200	4,057	7,455	-	(7,455)	-100.0%
100-100-0-25-62222-220.00 FICA	8,578	8,017	8,916	6,818	11,508	9,630	(1,878)	-16.3%
100-100-0-25-62222-230.00 Life	230	161	230	84	1,488	1,450	(38)	-2.6%
100-100-0-25-62222-240.00 Retirement					1,116	1,135	19	1.7%
100-100-0-25-62222-241.00 OPEB	1,253	1,253	1,353	2,550	2,900	2,900	-	0.0%
100-100-0-25-62222-250.00 Workers Comp	2,081	-	2,133	2,133	2,240	1,800	(440)	-19.6%
100-100-0-25-62222-260.00 UCC	192	-	192	-	300	300	-	0.0%
100-100-0-25-62222-280.00 Dental	1,416	450	1,416	770	2,124	1,600	(524)	-24.7%
100-100-0-25-62222-290.00 Flex	134	-	180	149	313	324	11	3.5%
Total Payroll Costs	145,360	133,666	149,624	131,075	209,600	145,009	(64,591)	-30.8%
100-100-0-25-62222-320.00 Professional Svcs						2,000	2,000	#DIV/0!
100-100-0-25-62222-430.00 Repairs & Maint	900	501	900	-	900	900	-	0.0%
100-100-0-25-62222-580.00 Mileage						150	150	#DIV/0!
100-100-0-25-62222-581.00 Conference						500	500	#DIV/0!
100-100-0-25-62222-610.00 Supplies	2,400	1,408	1,900	2,105	1,900	2,000	100	5.3%
100-100-0-25-62222-640.00 Textbooks	14,190	4,341	14,394	14,527	14,394	14,394	-	0.0%
100-100-0-25-62222-670.00 Software	200	110	200	-	200	3,200	3,000	1500.0%
100-100-0-25-62222-810.00 Dues & Fees			296	296	296	296	-	0.0%
Total Non-Payroll Costs	17,690	6,360	17,690	16,929	17,690	23,440	5,750	32.5%
100-100-0-25-62222 K-8 Library Total	163,050	140,026	167,314	148,003	227,290	168,449	(58,841)	-25.9%
100-100-0-25-62600 K-8 Plant Maintenance								
100-100-0-25-62600-110.00 Salaries	39,225	39,177	40,352	38,800	41,643	41,644	1	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-25-62600-119.00 Support Staff	119,289	119,390	122,867	122,903	126,797	81,549	(45,248)	-35.7%
100-100-0-25-62600-119.01 Overtime	5,000	880	5,000	2,403	5,000	5,000	-	0.0%
100-100-0-25-62600-120.00 Substitutes	17,000	19,121	10,000	11,404	-	11,500	11,500	#DIV/0!
100-100-0-25-62600-150.00 Summer Help	17,350	9,784	7,350	22,414	17,350	7,500	(9,850)	-56.8%
100-100-0-25-62600-190.00 Health Buyout	2,000	2,000	2,000	-	2,000	-	(2,000)	-100.0%
100-100-0-25-62600-210.00 Health	25,102	23,035	21,472	13,952	23,578	24,568	990	4.2%
100-100-0-25-62600-211.00 HRA	3,150	-	6,300	6,855	5,355	7,830	2,475	46.2%
100-100-0-25-62600-220.00 FICA	13,943	14,419	14,349	14,589	14,748	11,261	(3,487)	-23.6%
100-100-0-25-62600-230.00 Life	318	252	318	238	1,545	870	(675)	-43.7%
100-100-0-25-62600-240.00 Retirement	8,317	8,031	6,529	5,303	8,522	6,777	(1,745)	-20.5%
100-100-0-25-62600-250.00 Workers Comp	13,241	-	13,572	13,572	14,251	6,500	(7,751)	-54.4%
100-100-0-25-62600-260.00 UCC	288	-	288	-	300	250	(50)	-16.7%
100-100-0-25-62600-280.00 Dental	1,770	598	1,770	607	1,770	2,000	230	13.0%
100-100-0-25-62600-290.00 Flex	201	-	270	176	313	270	(43)	-13.7%
100-100-0-25-62600-294.00 LTD						125	125	#DIV/0!
Total Payroll Costs	266,194	236,687	252,437	253,216	263,172	207,644	(55,528)	-21.1%
100-100-0-25-62600-320.00 Professional Svcs	28,525	28,435	22,525	17,863	22,527	20,000	(2,527)	-11.2%
100-100-0-25-62600-411.00 Water & Sewer	11,744	16,109	9,744	18,751	17,000	19,000	2,000	11.8%
100-100-0-25-62600-421.00 Garbage Removal	22,100	22,792	22,100	23,313	24,500	25,500	1,000	4.1%
100-100-0-25-62600-430.00 Repairs & Maintenance	251,649	250,877	249,296	232,429	239,877	240,000	123	0.1%
100-100-0-25-62600-435.00 Equipment & Vehicle R&	15,700	12,234	24,000	17,992	24,000	24,000	-	0.0%
100-100-0-25-62600-440.00 Rental Equip/Materials	1,825	1,719	5,825	2,499	5,825	5,000	(825)	-14.2%
100-100-0-25-62600-520.00 Insurance	75,499	75,448	78,317	78,316	82,233	88,879	6,646	8.1%
100-100-0-25-62600-531.00 Cell Phones	4,600	4,187	5,600	6,009	4,600	6,500	1,900	41.3%
100-100-0-25-62600-580.00 Mileage	2,000	32	2,000	44	2,000	1,000	(1,000)	-50.0%
100-100-0-25-62600-581.00 Professional Developme	1,000	45	1,000	-	1,000	1,000	-	0.0%
100-100-0-25-62600-610.00 Supplies	9,000	5,312	9,000	1,384	9,000	5,000	(4,000)	-44.4%
100-100-0-25-62600-621.00 Heating Fuel	74,340	70,430	78,104	81,181	65,607	80,000	14,393	21.9%
100-100-0-25-62600-622.00 Electricity	131,813	124,124	131,813	130,293	131,813	136,000	4,187	3.2%
100-100-0-25-62600-626.00 Fuel	3,356	3,356	3,356	3,317	3,356	3,500	144	4.3%
100-100-0-25-62600-710.00 Grounds Improvement	26,000	25,741	16,000	3,185	16,000	15,000	(1,000)	-6.3%
100-100-0-25-62600-730.00 Equipment	30,000	29,833	9,000	9,216	30,000	10,000	(20,000)	-66.7%
100-100-0-25-62600-733.00 Furniture - MES						5,000	5,000	#DIV/0!
100-100-0-25-62600-733.01 Furniture - MMS						5,000	5,000	#DIV/0!
100-100-0-25-62600-810.00 Dues & Fees	1,800	1,638	500	1,580	500	1,000	500	100.0%
Total Non-Payroll Costs	690,951	672,311	668,180	627,372	679,838	691,379	11,541	1.7%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-25-62600 K-8 Plant Maintenance Total	957,145	908,998	920,617	880,588	943,010	899,023	(43,987)	-4.7%
100-100-0-25-62602 K-8 Custodial								
100-100-0-25-62602-119.00 Support Staff	97,356	99,419	132,633	222,457	241,962	258,226	16,264	6.7%
100-100-0-25-62602-119.01 Overtime	7,500	6,984	5,000	17,059	5,000	5,000	-	0.0%
100-100-0-25-62602-119.02 Facility Use Coverage	-	477					-	#DIV/0!
100-100-0-25-62602-120.00 Substitutes	30,000	31,881	7,000	17,295	7,000	17,500	10,500	150.0%
100-100-0-25-62602-150.00 Summer Help	15,350	12,126	10,350	13,723	10,350	10,350	-	0.0%
100-100-0-25-62602-190.00 Health Buyout	3,000	2,250	3,000	8,000	8,000	8,000	-	0.0%
100-100-0-25-62602-210.00 Health	40,712	40,711	16,947	53,926	42,042	55,013	12,971	30.9%
100-100-0-25-62602-211.00 HRA	2,100	-	6,300	8,661	10,710	13,860	3,150	29.4%
100-100-0-25-62602-220.00 FICA	11,887	11,559	12,086	20,682	20,832	22,880	2,048	9.8%
100-100-0-25-62602-230.00 Life	221	221	203	291	3,065	2,030	(1,035)	-33.8%
100-100-0-25-62602-240.00 Retirement	3,389	2,961	4,781	8,532	12,498	13,895	1,397	11.2%
100-100-0-25-62602-250.00 Workers Comp	14	14	11,326	11,326	11,892	24,375	12,483	105.0%
100-100-0-25-62602-260.00 UCC	293	-	389	-	800	800	-	0.0%
100-100-0-25-62602-280.00 Dental	3,562	2,618	1,770	2,756	3,894	4,000	106	2.7%
100-100-0-25-62602-290.00 Flex	235	-	450	246	835	864	29	3.5%
Total Payroll Costs	215,619	211,220	212,235	384,952	378,880	436,793	57,913	15.3%
100-100-0-25-62602-320.00 Professional Svcs			350	350	350	350	-	0.0%
100-100-0-25-62602-430.00 Repairs & Maintenance	7,500	7,400	7,150	117	7,500	1,000	(6,500)	-86.7%
100-100-0-25-62602-435.00 Equipment Maintenance	12,500	9,665	12,500	9,042	12,938	13,000	62	0.5%
100-100-0-25-62602-531.00 Cell Phone	600	-				-	-	#DIV/0!
100-100-0-25-62602-580.00 Mileage	1,000	-	1,000	-	1,000	500	(500)	-50.0%
100-100-0-25-62602-610.00 Supplies	60,152	44,349	55,485	42,376	55,485	52,150	(3,335)	-6.0%
Total Non-Payroll Costs	81,752	61,414	76,485	51,885	77,273	67,000	(10,273)	-13.3%
100-100-0-25-62602 K-8 Custodial Total	297,371	272,633	288,720	436,837	456,153	503,793	47,640	10.4%
100-100-0-25-62711 K-8 Transportation								
100-100-0-25-62711-510.00 K-8 Transportation	273,194	269,238	294,560	256,435	328,028	303,707	(24,321)	-7.4%
Total Non-Payroll Costs	273,194	269,238	294,560	256,435	328,028	303,707	(24,321)	-7.4%
100-100-0-25-62711 K-8 Transportation Total	273,194	269,238	294,560	256,435	328,028	303,707	(24,321)	-7.4%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-61100 6-8 General Instruction								
100-100-0-30-61100-110.00 Salaries	1,579,254	1,560,800	1,675,383	1,653,985	1,784,943	1,735,420	(49,523)	-2.8%
100-100-0-30-61100-120.00 Substitutes	35,563	34,542	46,145	30,415	46,145	32,000	(14,145)	-30.7%
100-100-0-30-61100-150.00 Supplemental Earnings	36,012	31,880	54,512	36,936	49,512	49,512	-	0.0%
100-100-0-30-61100-190.00 Health Buyout	5,334	5,333	6,000	7,917	8,000	6,000	(2,000)	-25.0%
100-100-0-30-61100-210.00 Health	202,016	201,236	209,926	235,135	208,771	278,044	69,273	33.2%
100-100-0-30-61100-211.00 HRA	31,500	31,500	54,100	31,035	52,080	66,460	14,380	27.6%
100-100-0-30-61100-220.00 FICA	127,939	120,708	141,620	126,883	144,860	139,455	(5,405)	-3.7%
100-100-0-30-61100-230.00 Life	2,990	2,030	3,220	2,114	15,604	15,660	56	0.4%
100-100-0-30-61100-241.00 OPEB	13,783	13,783	14,883	14,025	18,850	18,850	-	0.0%
100-100-0-30-61100-250.00 Workers Comp	8,105	8,105	8,308	6,808	8,723	16,200	7,477	85.7%
100-100-0-30-61100-260.00 UCC	2,496	-	2,688	2,688	2,850	2,700	(150)	-5.3%
100-100-0-30-61100-280.00 Dental	17,700	10,149	17,830	8,617	18,762	17,600	(1,162)	-6.2%
100-100-0-30-61100-290.00 Flex	1,742	1,594	2,520	1,391	2,975	2,916	(59)	-2.0%
Total Payroll Costs	2,064,434	2,021,660	2,237,135	2,157,949	2,362,075	2,380,817	18,742	0.8%
100-100-0-30-61100-320.00 Professional Svcs	800	315	800	663	1,100	2,000	900	81.8%
100-100-0-30-61100-320.01 Inservice PD/Trainings					10,000	10,000	-	0.0%
100-100-0-30-61100-320.08 Social Studies Prof Dev						600	600	#DIV/0!
100-100-0-30-61100-320.84 Music Prof Services						250	250	#DIV/0!
100-100-0-30-61100-430.85 Band R&M					1,400	1,000	(400)	-28.6%
100-100-0-30-61100-440.28 Drama Rentals						2,000	2,000	#DIV/0!
100-100-0-30-61100-510.01 Academic Field Trips	4,000	3,616	8,000	8,700	8,000	4,600	(3,400)	-42.5%
100-100-0-30-61100-510.85 Band Transportation					700	1,200	500	71.4%
100-100-0-30-61100-510.87 World Language Transpo					600	-	(600)	-100.0%
100-100-0-30-61100-580.00 Mileage Reimbursement	750	424	750	337	750	-	(750)	-100.0%
100-100-0-30-61100-580.01 Misc. Transportation F			-	20		-	-	#DIV/0!
100-100-0-30-61100-581.00 Conferences	3,200	355				-	-	#DIV/0!
100-100-0-30-61100-610.01 6-8 Supplies	19,064	16,474	24,690	20,991	12,090	18,000	5,910	48.9%
100-100-0-30-61100-610.02 Visual Arts Supplies	3,802	3,633	3,802	2,235	3,802	5,000	1,198	31.5%
100-100-0-30-61100-610.03 Phys Ed Supplies	2,931	2,931	1,992	650	2,600	1,045	(1,555)	-59.8%
100-100-0-30-61100-610.04 Math Supplies	3,100	758	3,100	-	3,100	12,485	9,385	302.7%
100-100-0-30-61100-610.05 Design Tech Supplies	2,400	1,643	2,400	2,041	2,400	3,400	1,000	41.7%
100-100-0-30-61100-610.06 FCS/Health	3,750	165	1,750	269	5,750	-	(5,750)	-100.0%
100-100-0-30-61100-610.07 Science Supplies	10,000	8,977	10,000	2,803	10,000	10,000	-	0.0%
100-100-0-30-61100-610.08 Humanities SS Supplies	3,000	2,304	3,000	2,046	3,000	1,600	(1,400)	-46.7%
100-100-0-30-61100-610.09 Humanities ELA Supplies						2,000	2,000	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-61100-610.28 Drama Supplies					1,000	1,400	400	40.0%
100-100-0-30-61100-610.84 Music Supplies						415	415	#DIV/0!
100-100-0-30-61100-610.85 Band Supplies					700	866	166	23.7%
100-100-0-30-61100-610.87 World Lang Supplies						800	800	#DIV/0!
100-100-0-30-61100-612.00 Copier Paper	2,000	2,000	2,000	2,000	2,000	2,000	-	0.0%
100-100-0-30-61100-640.00 Textbooks	4,900	4,888			1,000	-	(1,000)	-100.0%
100-100-0-30-61100-640.04 Math Textbooks	2,000	77	2,000	1,083	2,000	-	(2,000)	-100.0%
100-100-0-30-61100-640.07 Science Textbooks	2,000	-	1,900	470	2,500	-	(2,500)	-100.0%
100-100-0-30-61100-640.08 Humanities SS Textbooks	4,600	3,058	10,400	9,578	9,000	3,145	(5,855)	-65.1%
100-100-0-30-61100-640.09 Humanities ELA Textbooks						11,625	11,625	#DIV/0!
100-100-0-30-61100-640.28 Drama Material					2,000	-	(2,000)	-100.0%
100-100-0-30-61100-640.84 Music Textbooks						1,000	1,000	#DIV/0!
100-100-0-30-61100-640.85 Band Materials					1,500	1,270	(230)	-15.3%
100-100-0-30-61100-640.87 World Language Textboo					1,000	900	(100)	-10.0%
100-100-0-30-61100-651.03 PE Tech Supplies						300	300	#DIV/0!
100-100-0-30-61100-651.05 Tech Supplies- Design Tech						1,200	1,200	#DIV/0!
100-100-0-30-61100-651.09 ELA Tech Supplies						1,800	1,800	#DIV/0!
100-100-0-30-61100-651.28 Drama Tech Supplies						500	500	#DIV/0!
100-100-0-30-61100-651.87 World Lang Tech Supplies						600	600	#DIV/0!
100-100-0-30-61100-670.00 Software	1,000	350	1,000	305	1,200	-	(1,200)	-100.0%
100-100-0-30-61100-670.04 Math Software						800	800	#DIV/0!
100-100-0-30-61100-730.00 Equipment	14,500	14,497	6,222	4,199	6,522	-	(6,522)	-100.0%
100-100-0-30-61100-730.01 Art Equipment	160	-	160	-	160	2,000	1,840	1150.0%
100-100-0-30-61100-730.03 Equipment Phys Ed	500	-	4,208	4,207	500	2,935	2,435	487.0%
100-100-0-30-61100-730.04 Math Equipment						925	925	#DIV/0!
100-100-0-30-61100-730.07 Equipment - Science			600	-	600	4,000	3,400	566.7%
100-100-0-30-61100-730.84 Music Equipment						250	250	#DIV/0!
100-100-0-30-61100-730.85 Band Equipment					8,297	13,050	4,753	57.3%
100-100-0-30-61100-810.00 Dues & Fees	1,720	1,602	1,220	1,710	1,545	-	(1,545)	-100.0%
100-100-0-30-61100-810.04 Math Due & Fees						1,200	1,200	#DIV/0!
100-100-0-30-61100-810.07 Science Due & Fees						300	300	#DIV/0!
100-100-0-30-61100-810.08 Social Studies Due & Fees						300	300	#DIV/0!
Total Non-Payroll Costs	90,177	68,066	89,994	64,306	106,816	128,761	21,945	20.5%
100-100-0-30-61100 6-8 General Instruction Total	2,154,611	2,089,726	2,327,129	2,222,256	2,468,891	2,509,578	40,687	1.6%

100-100-0-30-61154 6-8 Section 504

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-61154-119.00 Support Staff	49,763	49,705				-	-	#DIV/0!
100-100-0-30-61154-120.00 Temporary Coverage			2,000	1,475		-	-	#DIV/0!
100-100-0-30-61154-150.00 504 Tutoring	200	45	600	666	-	3,500	3,500	#DIV/0!
100-100-0-30-61154-210.00 Health	12,074	11,395	3,500	3,457		-	-	#DIV/0!
100-100-0-30-61154-211.00 HRA	3,150	-				-	-	#DIV/0!
100-100-0-30-61154-220.00 FICA	3,807	3,617	160	163	-	268	268	#DIV/0!
100-100-0-30-61154-230.00 Life	116	74	32	32		-	-	#DIV/0!
100-100-0-30-61154-240.00 Retirement	1,991	1,990				-	-	#DIV/0!
100-100-0-30-61154-250.00 Workers Comp	401	401	411	411		-	-	#DIV/0!
100-100-0-30-61154-260.00 UCC	192	-				-	-	#DIV/0!
100-100-0-30-61154-280.00 Dental	1,416	749	185	183		-	-	#DIV/0!
100-100-0-30-61154-290.00 Flex	134	-	30	30		-	-	#DIV/0!
Total Payroll Costs	73,244	67,975	6,918	6,417	-	3,768	3,768	#DIV/0!
100-100-0-30-61154-320.00 Professional Svcs	10,200	10,481	35,000	46,033		-	-	#DIV/0!
100-100-0-30-61154-510.00 Outplaced Transportation	6,300	5,837	10,000	3,794		8,000	8,000	#DIV/0!
100-100-0-30-61154-560.00 Outplaced Tuition	44,000	38,828				55,000	55,000	#DIV/0!
100-100-0-30-61154-610.00 Supplies	500	342	130	203		300	300	#DIV/0!
100-100-0-30-61154-730.00 Equipment						1,000	1,000	#DIV/0!
Total Non-Payroll Costs	61,000	55,488	45,130	50,030	-	64,300	64,300	#DIV/0!
100-100-0-30-61154 6-8 Section 504 Total	134,244	123,463	52,048	56,446	-	68,068	68,068	#DIV/0!
100-100-0-30-62120 6-8 Guidance								
100-100-0-30-62120-110.00 Salaries	160,286	160,286	161,518	161,518	129,037	108,485	(20,552)	-15.9%
100-100-0-30-62120-119.00 Behavior Interventioni	30,418	29,498	62,313	53,016	64,307	69,778	5,471	8.5%
100-100-0-30-62120-150.00 Supplemental Earnings	1,061	1,061	4,268	1,061	1,061	1,061	-	0.0%
100-100-0-30-62120-190.00 Insurance Buyout			3,000	-	3,000	2,500	(500)	-16.7%
100-100-0-30-62120-210.00 Health	36,545	36,537	25,708	25,707	17,797	26,826	9,029	50.7%
100-100-0-30-62120-211.00 HRA	5,250	-	8,400	1,677	5,355	5,760	405	7.6%
100-100-0-30-62120-220.00 FICA	14,670	13,977	17,353	15,792	14,872	13,910	(962)	-6.5%
100-100-0-30-62120-230.00 Life	288	154	346	217	1,961	1,740	(221)	-11.3%
100-100-0-30-62120-240.00 Retirement	1,217	1,180	2,493	2,163	3,365	3,921	556	16.5%
100-100-0-30-62120-241.00 OPEB					-	2,900	2,900	#DIV/0!
100-100-0-30-62120-250.00 Workers Comp	1,544	1,544	1,582	1,582	1,661	2,400	739	44.5%
100-100-0-30-62120-260.00 UCC	288	-	288	-	400	400	-	0.0%
100-100-0-30-62120-280.00 Dental	2,124	1,349	1,416	880	1,416	1,600	184	13.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-62120-290.00 Flex	201	-	270	194	418	432	14	3.3%
100-100-0-30-62120-294.00 LTD						-	-	#DIV/0!
Total Payroll Costs	253,892	245,586	288,955	263,808	244,650	241,713	(2,937)	-1.2%
100-100-0-30-62120-320.00 Professional Svcs			600	600		-	-	#DIV/0!
100-100-0-30-62120-610.00 Supplies	3,330	1,784	3,330	3,877	3,330	1,400	(1,930)	-58.0%
100-100-0-30-62120-640.00 Textbooks	500	-	500	163	500	-	(500)	-100.0%
100-100-0-30-62120-730.00 Equipment	320	-	320	-	320	-	(320)	-100.0%
100-100-0-30-62120-810.01 Dues & Fees						600	600	#DIV/0!
Total Non-Payroll Costs	4,150	1,784	4,750	4,641	4,150	2,000	(2,150)	-51.8%
100-100-0-30-62120 6-8 Guidance Total	258,042	247,370	293,705	268,449	248,800	243,713	(5,087)	-2.0%
100-100-0-30-62140 6-8 Psychological Services								
100-100-0-30-62140-320.00 Psychological Services	4,200	4,200				6,000	6,000	#DIV/0!
Total Non-Payroll Costs	4,200	4,200	-	-	-	6,000	6,000	#DIV/0!
100-100-0-30-62140 6-8 Psychological Services Total	4,200	4,200	-	-	-	6,000	6,000	#DIV/0!
100-100-0-30-62150 6-8 Speech & Audiology								
100-100-0-30-62150-320.00 Professional Services						250	250	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	250	250	#DIV/0!
100-100-0-30-62150 6-8 Speech & Audiology Total	-	-	-	-	-	250	250	#DIV/0!
100-100-0-30-62160 6-8 Occupational Therapy								
100-100-0-30-62160-320.00 Professional Services						250	250	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	250	250	#DIV/0!
100-100-0-30-62160 6-8 Occupational Therapy Total	-	-	-	-	-	250	250	#DIV/0!
100-100-0-30-62210 9-12 Tuition Reimb & MG								
100-100-0-30-62210-270.00 9-12 Tuition Reimb	92,258	24,540	92,258	42,498	126,188	126,188	-	0.0%
100-100-0-30-62210-295.00 9-12 Mini Grants	1,000	368	3,000	1,500	6,000	7,500	1,500	25.0%
Total Payroll Costs	93,258	24,907	95,258	43,998	132,188	133,688	1,500	1.1%
100-100-0-30-62210 9-12 Tuition Reimb & MG Total	93,258	24,907	95,258	43,998	132,188	133,688	1,500	1.1%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-62410 6-8 Principal's Office								
100-100-0-30-62410-110.00 Salaries	183,000	183,000	190,000	190,000	196,080	196,080	-	0.0%
100-100-0-30-62410-110.02 MS Principal Support	2,939	17,500	-	4,670	-	-	-	#DIV/0!
100-100-0-30-62410-119.00 Support Staff	33,377	33,304	29,221	38,626	30,150	30,152	2	0.0%
100-100-0-30-62410-120.00 Principal Coverage			1,680	-	1,680	-	(1,680)	-100.0%
100-100-0-30-62410-190.00 Buyout	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
100-100-0-30-62410-210.00 Health	33,778	31,790	30,642	30,640	34,258	39,032	4,774	13.9%
100-100-0-30-62410-211.00 HRA	4,200	-	8,400	6,876	7,140	7,560	420	5.9%
100-100-0-30-62410-220.00 FICA	17,902	17,336	17,014	17,284	17,550	17,422	(128)	-0.7%
100-100-0-30-62410-230.00 Life	1,261	1,260	258	1,252	432	4,930	4,498	1041.2%
100-100-0-30-62410-240.00 Retirement	1,635	1,436	1,169	1,724	1,582	1,741	159	10.1%
100-100-0-30-62410-250.00 Workers Comp	1,544	1,544	1,582	1,582	1,661	1,800	139	8.4%
100-100-0-30-62410-260.00 UCC	288	-	288	-	300	300	-	0.0%
100-100-0-30-62410-280.00 Dental	1,416	899	1,416	880	1,416	1,600	184	13.0%
100-100-0-30-62410-290.00 Flex			270	123	313	324	11	3.5%
100-100-0-30-62410-294.00 LTD						588	588	#DIV/0!
Total Payroll Costs	282,840	289,569	283,440	295,157	294,062	303,029	8,967	3.0%
100-100-0-30-62410-320.00 Professional Svcs	6,425	4,183	6,625	5,507	3,425	1,000	(2,425)	-70.8%
100-100-0-30-62410-580.00 Mileage	500	103	500	-	500	750	250	50.0%
100-100-0-30-62410-581.00 Conferences			900	1,002	1,500	1,200	(300)	-20.0%
100-100-0-30-62410-610.00 Supplies	800	666	800	1,037	800	3,000	2,200	275.0%
100-100-0-30-61100-610.99 MS BBQ & Open House	2,695	2,695			4,000	2,500	(1,500)	-37.5%
100-100-0-30-62410-640.00 Textbooks	500	111	275	1,633	500	1,125	625	125.0%
100-100-0-30-62410-670.00 Software			500	350	500	-	(500)	-100.0%
100-100-0-30-62410-730.00 Equipment	800	548	825	824	800	800	-	0.0%
100-100-0-30-62410-810.00 Dues & Fees	775	760	1,575	1,555	775	1,545	770	99.4%
100-100-0-30-62120-810.00 Graduation Dues & Fees	2,000	2,475	1,200	2,457	2,000	4,000	2,000	100.0%
Total Non-Payroll Costs	14,495	11,541	13,200	14,365	14,800	15,920	1,120	7.6%
100-100-0-30-62410 6-8 Principal's Office Total	297,335	301,109	296,640	309,522	308,862	318,949	10,087	3.3%
100-100-0-30-62711 9-12 Transportation							NOTE THIS IS 9-12, NOT 6-8	
100-100-0-30-62711-510.00 9-12 Transportation	174,150	169,364	185,152	160,518	206,189	219,781	13,592	6.6%
Total Non-Payroll Costs	174,150	169,364	185,152	160,518	206,189	219,781	13,592	6.6%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-0-30-62711 9-12 Transportation Total	174,150	169,364	185,152	160,518	206,189	219,781	13,592	6.6%
100-100-0-30-65100 9-12 Debt Service								
100-100-0-30-65100-890.01 2007 S1 Principal	102,500	102,500	102,500	102,500	102,500	102,500	-	0.0%
100-100-0-30-65100-890.02 2007 S1 Interest	51,747	47,263	47,263	42,666	42,666	37,977	(4,689)	-11.0%
100-100-0-30-65100-891.01 2009 SI Bond Principal	65,000	65,000	65,000	65,000	65,000	65,000	-	0.0%
100-100-0-30-65100-891.02 2009 SI Bond Interest	35,027	35,027	32,695	32,695	30,249	22,853	(7,396)	-24.5%
100-100-0-30-65100-910.87 Copier ML Principal						14,897	14,897	#DIV/0!
100-100-0-30-65100-910.88 Copier ML Interest						1,621	1,621	#DIV/0!
Total Non-Payroll Costs	254,274	249,789	247,458	242,861	240,415	244,848	4,433	1.8%
100-100-0-30-65100 9-12 Debt Service Total	254,274	249,789	247,458	242,861	240,415	244,848	4,433	1.8%
100-100-3-30-61100 9-12 General Instruction								
100-100-3-30-61100-110.00 Regular Salaries	2,262,369	2,196,597	2,220,841	2,218,521	2,307,038	2,276,671	(30,367)	-1.3%
100-100-3-30-61100-119.00 Support Staff	150,053	148,238	150,184	159,260	162,760	166,945	4,185	2.6%
100-100-3-30-61100-120.00 Substitute Wages	42,000	41,493	52,500	40,067	52,500	42,000	(10,500)	-20.0%
100-100-3-30-61100-120.02 LT Substitute	-	16,973				-	-	#DIV/0!
100-100-3-30-61100-150.00 Supplemental Earnings	71,477	67,736	92,977	55,521	82,977	91,815	8,838	10.7%
100-100-3-30-61100-150.05 Guest Speaker Presenta	500	-	500	-	500	-	(500)	-100.0%
100-100-3-30-61100-150.09 Stipend	1,000	234	1,000	-	1,000	1,000	-	0.0%
100-100-3-30-61100-150.12 Accompanist	4,600	896	4,600	135	4,600	4,600	-	0.0%
100-100-3-30-61100-150.28 Drama Production	11,000	5,800	11,000	7,000	8,500	8,500	-	0.0%
100-100-3-30-61100-190.00 Health Buyout	8,500	8,500	8,000	10,000	12,000	13,000	1,000	8.3%
100-100-3-30-61100-210.00 Health	437,902	430,103	391,176	302,716	360,997	409,234	48,237	13.4%
100-100-3-30-61100-211.00 HRA	61,257	23,503	109,414	64,894	86,709	96,023	9,314	10.7%
100-100-3-30-61100-220.00 FICA	196,108	168,722	200,473	174,229	202,103	199,247	(2,856)	-1.4%
100-100-3-30-61100-230.00 Life	4,220	2,893	3,962	3,119	21,305	21,559	254	1.2%
100-100-3-30-61100-240.00 Retirement	6,262	6,147	6,007	6,756	8,288	9,434	1,146	13.8%
100-100-3-30-61100-241.00 HC Retirement Assessme	5,012	7,518	4,059	8,925	11,600	17,400	5,800	50.0%
100-100-3-30-61100-250.00 Worker's Comp	15,328	15,328	5,038	4,339	5,290	23,802	18,512	349.9%
100-100-3-30-61100-260.00 UCC	3,760	-	3,712	3,226	4,000	3,967	(33)	-0.8%
100-100-3-30-61100-280.00 Dental	18,468	17,627	25,962	15,001	26,670	26,136	(534)	-2.0%
100-100-3-30-61100-290.00 Flex	2,624	1,247	3,510	2,388	4,176	4,284	108	2.6%
Total Payroll Costs	3,302,440	3,159,551	3,294,915	3,076,094	3,363,013	3,415,617	52,604	1.6%
100-100-3-30-61100-320.00 Powerschool Support	5,000	-	2,400	1,875	5,000	5,000	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-61100-320.01 Purch Prof/Tech Svcs	-	43,711	-	41,839			-	#DIV/0!
100-100-3-30-61100-320.02 Prof Serv Visual Arts						427	427	#DIV/0!
100-100-3-30-61100-320.05 Prof Svcs English					500	1,300	800	160.0%
100-100-3-30-61100-320.06 Professional Services						300	300	#DIV/0!
100-100-3-30-61100-320.09 Prof Svcs F&CS	500	500	1,000	750			-	#DIV/0!
100-100-3-30-61100-320.12 Prof Svcs Arts/Music	700	-			600	600	-	0.0%
100-100-3-30-61100-430.02 R&M Visual Arts	301	-	301	-	301	301	-	0.0%
100-100-3-30-61100-430.08 Repairs & Maintenance	250	-	250	-	500	500	-	0.0%
100-100-3-30-61100-430.09 R&M F&CS	1,000	565	500	-	500	-	(500)	-100.0%
100-100-3-30-61100-430.12 R&M Perf Arts/Music	1,200	453	1,600	1,331	1,200	1,200	-	0.0%
100-100-3-30-61100-430.21 Drivers Ed Maint	1,700	1,584	200	185	310	360	50	16.1%
100-100-3-30-61100-430.28 Drama R&M	1,000	-	1,000	197	1,000	1,000	-	0.0%
100-100-3-30-61100-440.12 Rentals					780	780	-	0.0%
100-100-3-30-61100-440.21 Rentals Drivers Ed	3,300	3,296	4,500	3,598	4,200	4,152	(48)	-1.1%
100-100-3-30-61100-440.28 Rentals Drama	6,415	6,347	5,215	1,218	5,215	5,215	-	0.0%
100-100-3-30-61100-510.00 Homeless/Tuition Trans	19,000	18,544	17,000	9,905			-	#DIV/0!
100-100-3-30-61100-510.02 Transportation	1,376	1,374	1,600	1,833	1,500	1,500	-	0.0%
100-100-3-30-61100-510.05 Student Transportation					2,000	3,600	1,600	80.0%
100-100-3-30-61100-510.06 Student Transportation	1,000	-	1,000	-	500	500	-	0.0%
100-100-3-30-61100-510.08 Student Transportation	800	-	850	1,036	2,500	3,300	800	32.0%
100-100-3-30-61100-510.11 Student Transportation	1,480	1,119	580	195	600	1,600	1,000	166.7%
100-100-3-30-61100-510.12 Student Transportation	1,600	1,583	2,500	2,146	2,000	4,315	2,315	115.8%
100-100-3-30-61100-510.13 Field Trips Science	200	-	200	-	1,950	2,000	50	2.6%
100-100-3-30-61100-510.15 Transportation	2,000	1,059	2,000	-	1,552	3,700	2,148	138.4%
100-100-3-30-61100-510.99 Educational Field Trip			4,000	4,108	8,000	4,000	(4,000)	-50.0%
100-100-3-30-61100-530.28 Postage Drama	75	-	75	-	75	-	(75)	-100.0%
100-100-3-30-61100-540.28 Advertising Drama	300	108	300	-	300	300	-	0.0%
100-100-3-30-61100-560.00 Virtual High School	8,300	7,650	8,500	7,500	8,500	8,500	-	0.0%
100-100-3-30-61100-580.00 Mileage	66	23	66	-	100	500	400	400.0%
100-100-3-30-61100-580.03 Mileage Tech/Media Lab	200	-	200	-	200	200	-	0.0%
100-100-3-30-61100-580.05 Mileage English	500	-	500	-	500	500	-	0.0%
100-100-3-30-61100-580.08 Mileage Phys Ed					-	-	-	#DIV/0!
100-100-3-30-61100-580.09 Mileage FC&S	100	100					-	#DIV/0!
100-100-3-30-61100-580.12 Travel	1,200	615	1,200	537	2,200	800	(1,400)	-63.6%
100-100-3-30-61100-580.21 Mileage Drivers Ed	350	118	350	-	200	120	(80)	-40.0%
100-100-3-30-61100-580.28 Mileage Reimb Drama	200	110					-	#DIV/0!
100-100-3-30-61100-581.06 Young Writers Conferen			-	385			-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-61100-581.09 Conferences	160	156					-	#DIV/0!
100-100-3-30-61100-581.15 Conf Social Studies			400	-	400	200	(200)	-50.0%
100-100-3-30-61100-610.00 Supplies	11,040	10,920	12,325	12,136	9,800	11,000	1,200	12.2%
100-100-3-30-61100-610.02 Supplies Visual Arts	16,084	15,098	15,660	15,233	15,760	15,760	-	0.0%
100-100-3-30-61100-610.03 Supplies Tech/Media La	1,751	1,485	1,751	1,638	1,750	500	(1,250)	-71.4%
100-100-3-30-61100-610.05 Supplies English/Lang	1,135	978	2,135	729	3,300	1,975	(1,325)	-40.2%
100-100-3-30-61100-610.06 Supplies World Languages	3,000	2,553	3,310	4,787	3,300	3,600	300	9.1%
100-100-3-30-61100-610.08 Supplies Phys Ed	850	850	800	507	800	800	-	0.0%
100-100-3-30-61100-610.09 Supplies F&CS	7,240	5,215	7,500	7,605	10,000	11,000	1,000	10.0%
100-100-3-30-61100-610.11 Supplies Math	1,500	897	2,500	2,773	2,500	4,600	2,100	84.0%
100-100-3-30-61100-610.12 Supplies Perf Arts/Mus	800	509	1,000	653	900	1,093	193	21.4%
100-100-3-30-61100-610.13 Supplies Science	12,475	7,312	11,375	9,946	8,200	9,450	1,250	15.2%
100-100-3-30-61100-610.15 Supplies Social Studies	1,550	112	1,070	68	848	-	(848)	-100.0%
100-100-3-30-61100-610.21 Supplies Drivers Ed	20	-	20	-	50	-	(50)	-100.0%
100-100-3-30-61100-610.28 Supplies Drama	2,000	808	2,000	415	2,000	2,000	-	0.0%
100-100-3-30-61100-610.99 Supplies NHS	500	-	750	623	925	1,000	75	8.1%
100-100-3-30-61100-612.00 Copier Paper	7,500	5,096	7,500	6,074	7,500	7,500	-	0.0%
100-100-3-30-61100-626.21 Gas Drivers Ed	2,000	1,321	2,000	1,251	2,600	2,500	(100)	-3.8%
100-100-3-30-61100-640.02 Textbooks Visual Arts	1,696	1,249	406	-	446	446	-	0.0%
100-100-3-30-61100-640.05 Textbooks Eng/Lang Art	14,000	10,284	13,000	7,533	14,300	13,875	(425)	-3.0%
100-100-3-30-61100-640.06 Textbooks World Languages	1,800	767	1,090	498	1,200	1,000	(200)	-16.7%
100-100-3-30-61100-640.09 Textbooks F&CS	200	89	200	-	400	-	(400)	-100.0%
100-100-3-30-61100-640.11 Textbooks Math	7,600	4,268	7,500	-	7,500	7,500	-	0.0%
100-100-3-30-61100-640.12 Textbooks Perf Arts/Mus	4,300	3,752	2,614	1,459	4,300	4,300	-	0.0%
100-100-3-30-61100-640.13 Textbooks Science	1,400	440	1,170	384	2,400	2,700	300	12.5%
100-100-3-30-61100-640.15 Textbooks Social Studies	5,512	2,820	5,512	5,291	8,250	8,200	(50)	-0.6%
100-100-3-30-61100-640.21 Textbooks Drivers Ed	360	-	360	-	350	375	25	7.1%
100-100-3-30-61100-650.00 Audio Visual	600	-	600	-	600	600	-	0.0%
100-100-3-30-61100-650.09 Audio Visual F&CS					300	-	(300)	-100.0%
100-100-3-30-61100-651.06 Tech Supplies World Languages	150	150				500	500	#DIV/0!
100-100-3-30-61100-651.13 Tech Supplies Science						6,000	6,000	#DIV/0!
100-100-3-30-61100-670.02 Software Visual Arts	50	-	150	-	150	-	(150)	-100.0%
100-100-3-30-61100-670.03 Software Tech/Media La	1,000	-	1,000	-	4,500	3,500	(1,000)	-22.2%
100-100-3-30-61100-670.08 Software	1,200	320	1,200	-			-	#DIV/0!
100-100-3-30-61100-670.11 Software Math	4,850	325	5,000	-	5,000	1,500	(3,500)	-70.0%
100-100-3-30-61100-670.12 Computer Software	400	-			400	300	(100)	-25.0%
100-100-3-30-61100-670.13 Software Science	700	650	2,900	2,840	3,490	-	(3,490)	-100.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-61100-670.15 Computer Software			480	480			-	#DIV/0!
100-100-3-30-61100-670.99 Schoology	100	-	5,200	-	5,200	-	(5,200)	-100.0%
100-100-3-30-61100-730.00 Equipment General	8,500	8,499	7,170	1,747	8,500	2,500	(6,000)	-70.6%
100-100-3-30-61100-730.02 Equipment Visual Arts	1,847	1,974	1,847	997	1,847	2,000	153	8.3%
100-100-3-30-61100-730.03 Equipment Tech/Media L	6,019	5,985	3,600	3,928	6,000	6,500	500	8.3%
100-100-3-30-61100-730.05 Equipment Eng/Lang Art	1,048	723	1,048	4,245	1,050	1,914	864	82.3%
100-100-3-30-61100-730.06 Equipment World Langua	600	444	1,000	509	3,000	300	(2,700)	-90.0%
100-100-3-30-61100-730.08 Equipment Phys Ed	4,100	3,551	3,530	3,529	2,200	2,400	200	9.1%
100-100-3-30-61100-730.09 Equipment F&CS	1,500	863	1,500	802	500	500	-	0.0%
100-100-3-30-61100-730.11 Equipment Math	3,450	-	7,200	5,726	7,200	3,500	(3,700)	-51.4%
100-100-3-30-61100-730.12 Equip Perf Arts/Music	8,550	8,045	3,200	2,828	1,400	1,785	385	27.5%
100-100-3-30-61100-730.13 Equipment Science	7,750	7,898	6,070	6,057	8,300	4,700	(3,600)	-43.4%
100-100-3-30-61100-730.15 Equipment Social Studi	3,700	3,700	3,700	502	3,700	-	(3,700)	-100.0%
100-100-3-30-61100-730.24 Equipment Audio/Visual	1,808	1,084	1,808	1,808	1,808	1,800	(8)	-0.4%
100-100-3-30-61100-730.28 Equipment Drama	56	-	56	-	1,170	1,170	-	0.0%
100-100-3-30-61100-730.99 Auditorium Equipment			-	4,656			-	#DIV/0!
100-100-3-30-61100-810.00 Dues & Fees	150	150	65	65			-	#DIV/0!
100-100-3-30-61100-810.02 Dues & Fees	1,170	931	1,170	1,170	1,170	170	(1,000)	-85.5%
100-100-3-30-61100-810.03 Dues & Fees Tech/Media	42	-	42	-	42	-	(42)	-100.0%
100-100-3-30-61100-810.05 Dues & Fees Eng/Lang A	6,020	5,262	5,320	4,544	6,345	6,345	-	0.0%
100-100-3-30-61100-810.06 Dues & Fees World Lang	4,320	1,163	5,130	2,041	3,200	2,225	(975)	-30.5%
100-100-3-30-61100-810.09 Dues & Fees FCS					240	245	5	2.1%
100-100-3-30-61100-810.11 Dues & Fees Math	4,910	3,164	4,910	3,176	4,910	4,910	-	0.0%
100-100-3-30-61100-810.12 Dues & Fees Perf Arts/	1,000	-	1,386	1,382	1,000	1,157	157	15.7%
100-100-3-30-61100-810.13 Dues & Fees Science	1,925	1,752	825	825	3,250	3,511	261	8.0%
100-100-3-30-61100-810.15 Dues & Fees Soc Studie	3,700	3,666	3,700	5,095	3,700	4,000	300	8.1%
100-100-3-30-61100-810.21 Dues & Fees Drivers Ed	250	50	250	-	100	105	5	5.0%
100-100-3-30-61100-810.28 Dues & Fees Drama	1,525	1,523	500	200	500	500	-	0.0%
100-100-3-30-61100-810.99 NHS Dues/Fees	385	66	385	385	385	400	15	3.9%
Total Non-Payroll Costs	249,961	227,779	243,777	217,779	253,719	232,981	(20,738)	-8.2%
100-100-3-30-61100 9-12 General Instruction Total	3,552,401	3,387,330	3,538,692	3,293,873	3,616,732	3,648,598	31,866	0.9%
100-100-3-30-61154 9-12 504 Services								
100-100-3-30-61154-150.00 504 Tutoring	3,600	3,037	1,500	1,496		3,500	3,500	#DIV/0!
100-100-3-30-61154-220.00 FICA	350	231	120	114		268	268	#DIV/0!
Total Payroll Costs	3,950	3,267	1,620	1,610	-	3,768	3,768	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-61154-320.00 Professional Services	6,986	4,780	18,000	28,411	-	10,000	10,000	#DIV/0!
100-100-3-30-61154-510.00 Outplaced Transportation	7,500	6,194	10,000	2,243	-	46,562	46,562	#DIV/0!
100-100-3-30-61154-560.00 Outplaced Tuition	42,000	43,335			-	158,946	158,946	#DIV/0!
100-100-3-30-61154-610.00 Supplies						2,000	2,000	#DIV/0!
100-100-3-30-61154-730.00 Equipment						5,000	5,000	#DIV/0!
Total Non-Payroll Costs	56,486	54,309	28,000	30,654	-	222,508	222,508	#DIV/0!
100-100-3-30-61154 9-12 504 Services Total	60,436	57,576	29,620	32,264	-	226,276	226,276	#DIV/0!
100-100-3-30-61400 Extra Curricular								
100-100-3-30-61400-110.20 Salaries	61,190	62,996	82,400	82,935	87,204	87,204	-	0.0%
100-100-3-30-61400-150.20 Supplemental Earnings	254,157	255,612	291,096	262,067	311,096	300,000	(11,096)	-3.6%
100-100-3-30-61400-150.21 Bullying/Harrassment	1,000	-			1,000	2,000	1,000	100.0%
100-100-3-30-61400-190.20 Health Buyout			1,000	2,500	3,000	3,000	-	0.0%
100-100-3-30-61400-210.20 Health	7,200	7,106	10,387	6,492		-	-	#DIV/0!
100-100-3-30-61400-211.20 HRA	2,100	-	4,200	-		-	-	#DIV/0!
100-100-3-30-61400-220.20 FICA	24,124	24,138	27,570	26,623	29,246	30,004	758	2.6%
100-100-3-30-61400-230.20 Life	591	472	491	486	614	2,320	1,706	277.9%
100-100-3-30-61400-240.20 Retirement			2,492	3,240	4,510	-	(4,510)	-100.0%
100-100-3-30-61400-250.20 Workers Comp	3,140	3,140			3,379	600	(2,779)	-82.2%
100-100-3-30-61400-260.20 UCC	96	-	96	-	100	100	-	0.0%
100-100-3-30-61400-280.20 Dental	708	325	708	500	708	800	92	13.0%
100-100-3-30-61400-290.20 Flex	67	-	67	-	104	108	4	3.8%
100-100-3-30-61400-294.00 LTD						262	262	#DIV/0!
Total Payroll Costs	354,373	353,789	420,507	384,844	440,961	426,398	(14,563)	-3.3%
100-100-3-30-61400-320.20 Professional Svcs			6,375	7,609	6,375	6,375	-	0.0%
100-100-3-30-61400-320.21 Athletic Trainer	20,000	19,069	20,000	26,108	28,000	30,000	2,000	7.1%
100-100-3-30-61400-430.20 Repairs & Maintenance	5,500	4,180	7,500	5,751	6,500	6,500	-	0.0%
100-100-3-30-61400-440.20 Rentals	22,200	20,121	20,200	19,554	20,200	20,200	-	0.0%
100-100-3-30-61400-510.20 Transportation	93,500	91,956	90,000	92,118	92,700	95,537	2,837	3.1%
100-100-3-30-61400-531.20 Telephone	600	40	600	-	600	600	-	0.0%
100-100-3-30-61400-580.20 Mileage	2,620	1,522	2,600	1,553	4,000	4,000	-	0.0%
100-100-3-30-61400-581.20 Conferences	415	415	340	150	340	2,000	1,660	488.2%
100-100-3-30-61400-610.20 Supplies	24,558	24,870	20,000	13,732	20,600	20,600	-	0.0%
100-100-3-30-61400-640.20 Textbooks	882	390	882	252	900	900	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-61400-670.20 Software	3,800	3,408	10,595	9,072	8,675	12,000	3,325	38.3%
100-100-3-30-61400-730.20 Equipment	41,157	41,645	39,557	37,775	40,170	40,170	-	0.0%
100-100-3-30-61400-810.20 Dues & Fees	45,000	45,604	39,918	41,754	42,000	46,819	4,819	11.5%
Total Non-Payroll Costs	260,232	253,219	258,567	255,428	271,060	285,701	14,641	5.4%
100-100-3-30-61400 Extra Curricular Total	614,605	607,008	679,074	640,272	712,021	712,099	78	0.0%
100-100-3-30-62120 9-12 Guidance								
100-100-3-30-62120-110.00 Salaries	286,941	286,941	364,890	364,890	374,148	306,949	(67,199)	-18.0%
100-100-3-30-62120-119.00 Support Staff	79,631	81,072	81,561	35,461	34,453	83,900	49,447	143.5%
100-100-3-30-62120-150.00 Supplemental Earnings	22,412	18,884	21,412	23,203	22,050	22,050	-	0.0%
100-100-3-30-62120-190.00 Insurance Buyout			-	1,500	-	1,500	1,500	#DIV/0!
100-100-3-30-62120-210.00 Health	89,640	79,209	78,505	66,623	72,558	85,374	12,816	17.7%
100-100-3-30-62120-211.00 HRA	11,550	-	23,100	14,803	17,850	17,100	(750)	-4.2%
100-100-3-30-62120-220.00 FICA	29,566	27,744	30,700	30,677	32,945	31,702	(1,243)	-3.8%
100-100-3-30-62120-230.00 Life	576	336	576	354	3,320	2,900	(420)	-12.7%
100-100-3-30-62120-240.00 Retirement	3,625	3,421	3,262	1,460	1,798	4,698	2,900	161.3%
100-100-3-30-62120-250.00 Workers Comp	3,881	3,881	3,978	-	4,177	3,600	(577)	-13.8%
100-100-3-30-62120-260.00 UCC	576	-	576	-	600	600	-	0.0%
100-100-3-30-62120-280.00 Dental	4,248	1,511	4,248	611	4,248	4,000	(248)	-5.8%
100-100-3-30-62120-290.00 Flex	402	-	540	431	626	648	22	3.5%
100-100-3-30-62120-294.00 LTD						-	-	#DIV/0!
Total Payroll Costs	533,048	503,000	613,348	540,013	568,773	565,021	(3,752)	-0.7%
100-100-3-30-62120-510.00 Student Transportation					-	-	-	#DIV/0!
100-100-3-30-62120-510.01 College Fair Transp	405	403	400	326	400	970	570	142.5%
100-100-3-30-62120-530.00 Communications	700	500	700	700	400	168	(232)	-58.0%
100-100-3-30-62120-550.00 Printing	1,400	493	1,500	-			-	#DIV/0!
100-100-3-30-62120-580.00 Mileage	200	55	200	208	200	270	70	35.0%
100-100-3-30-62120-581.00 Conferences	3,510	745	6,000	1,955	6,000	510	(5,490)	-91.5%
100-100-3-30-62120-610.00 Supplies	765	770	715	746	715	1,250	535	74.8%
100-100-3-30-62120-640.00 Textbooks	300	-	200	176	300	300	-	0.0%
100-100-3-30-62120-670.00 Software						-	-	#DIV/0!
100-100-3-30-62120-730.00 Equipment	2,265	414	2,265	-	2,265	860	(1,405)	-62.0%
100-100-3-30-62120-810.00 Dues & Fees	7,745	7,745	6,305	6,453	1,500	18,203	16,703	1113.5%
100-100-3-30-62120-810.01 Graduation Dues&Fees	12,500	11,106	12,500	10,285	13,500	14,330	830	6.1%
Total Non-Payroll Costs	29,790	22,232	30,785	20,848	25,280	36,861	11,581	45.8%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-62120 9-12 Guidance Total	562,838	525,232	644,133	560,861	594,053	601,882	7,829	1.3%
100-100-3-30-62130 9-12 Health								
100-100-3-30-62130-110.00 Salaries	61,680	61,680	62,296	62,296	62,981	63,017	36	0.1%
100-100-3-30-62130-120.00 Substitutes	1,500	220	1,500	1,352	1,501	1,550	49	3.3%
100-100-3-30-62130-210.00 Health	6,414	6,412	5,531	5,531	6,184	7,046	862	13.9%
100-100-3-30-62130-211.00 HRA	1,050	-	2,100	133	1,785	1,890	105	5.9%
100-100-3-30-62130-220.00 FICA	4,833	4,637	4,880	4,758	4,933	4,940	7	0.1%
100-100-3-30-62130-230.00 Life	115	84	115	84	537	580	43	8.0%
100-100-3-30-62130-250.00 Workers Comp	907	907	929	-	975	600	(375)	-38.5%
100-100-3-30-62130-260.00 UCC	96	-	96	-	100	100	-	0.0%
100-100-3-30-62130-280.00 Dental	708	450	708	440	708	800	92	13.0%
100-100-3-30-62130-290.00 Flex	67	-	90	68	104	108	4	3.8%
Total Payroll Costs	77,370	74,390	78,245	74,662	79,808	80,631	823	1.0%
100-100-3-30-62130-320.00 Professional Svcs	350	-	350	-	350	350	-	0.0%
100-100-3-30-62130-430.00 Repairs & Maintenance	300	-	300	-	300	300	-	0.0%
100-100-3-30-62130-440.00 Rentals	300	-	300	174	300	-	(300)	-100.0%
100-100-3-30-62130-580.00 Mileage	500	-	500	-	250	250	-	0.0%
100-100-3-30-62130-610.00 Supplies	2,100	2,034	1,600	1,443	1,600	2,000	400	25.0%
100-100-3-30-62130-640.00 Textbooks					300	300	-	0.0%
100-100-3-30-62130-670.00 Software	250	-	250	-	250	350	100	40.0%
100-100-3-30-62130-730.00 Equipment	100	-	600	593	600	600	-	0.0%
100-100-3-30-62130-810.00 Dues & Fees	280	-	280	-	280	280	-	0.0%
Total Non-Payroll Costs	4,180	2,034	4,180	2,210	4,230	4,430	200	4.7%
100-100-3-30-62130 9-12 Health Total	81,550	76,424	82,425	76,872	84,038	85,061	1,023	1.2%
100-100-3-30-62140 9-12 Psychological Services								
100-100-3-30-62140-320.00 Professional Services	3,000	3,000					-	#DIV/0!
Total Non-Payroll Costs	3,000	3,000	-	-	-	-	-	#DIV/0!
100-100-0-30-62140 9-12 Psychological Services Total	3,000	3,000	-	-	-	-	-	#DIV/0!
100-100-3-30-62222 9-12 Library								
100-100-3-30-62222-110.00 Salaries	63,275	63,275	65,486	65,486	67,819	67,802	(17)	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-62222-119.00 Support Staff	22,222	21,849	22,363	22,849	23,292	23,532	240	1.0%
100-100-3-30-62222-190.00 Health Buyout	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
100-100-3-30-62222-210.00 Health	6,414	6,412	5,531	5,531	6,184	7,046	862	13.9%
100-100-3-30-62222-211.00 HRA	1,050	-	2,100	2,253	1,785	1,890	105	5.9%
100-100-3-30-62222-220.00 FICA	6,602	6,532	6,835	6,698	7,085	7,102	17	0.2%
100-100-3-30-62222-230.00 Life	173	119	173	126	963	870	(93)	-9.7%
100-100-3-30-62222-240.00 Retirement	1,061	952	2,248	1,030	1,240	1,377	137	11.0%
100-100-3-30-62222-241.00 HC Retirement Assessme	1,253	1,253	-	1,275	1,450	1,450	-	0.0%
100-100-3-30-62222-250.00 Workers Comp	847	847	868	-	911	1,200	289	31.7%
100-100-3-30-62222-260.00 UCC	192	-	192	-	200	200	-	0.0%
100-100-3-30-62222-280.00 Dental	708	450	708	440	708	800	92	13.0%
100-100-3-30-62222-290.00 Flex	134	-	180	109	209	216	7	3.3%
Total Payroll Costs	105,431	103,188	108,184	107,297	113,346	114,985	1,639	1.4%
100-100-3-30-62222-320.00 Prof Serv						1,000	1,000	#DIV/0!
100-100-3-30-62222-610.00 Supplies	555	547	555	555	955	1,200	245	25.7%
100-100-3-30-62222-640.00 Textbooks	18,649	18,556	17,649	18,247	17,649	19,171	1,522	8.6%
100-100-3-30-62222-670.00 Software	915	913	900	910	500	-	(500)	-100.0%
100-100-3-30-62222-730.00 Equipment	3,735	3,735	3,735	3,619	3,735	280	(3,455)	-92.5%
100-100-3-30-62222-733.00 Furniture						-	-	#DIV/0!
100-100-3-30-62222-810.00 Dues & Fees	100	100	195	-	195	311	116	59.5%
Total Non-Payroll Costs	23,954	23,851	23,034	23,331	23,034	21,962	(1,072)	-4.7%
100-100-3-30-62222 9-12 Library Total	129,385	127,039	131,218	130,628	136,380	136,947	567	0.4%
100-100-3-30-62410 9-12 Principal's Office								
100-100-3-30-62410-110.00 Salaries	224,400	224,400	228,888	228,888	236,212	236,212	-	0.0%
100-100-3-30-62410-120.00 Principal Coverage	1,500	14	1,500	-	1,500	1,500	-	0.0%
100-100-3-30-62410-190.00 Insurance Buyout	1,000	1,000	1,000	1,000	1,000	-	(1,000)	-100.0%
100-100-3-30-62410-210.00 Health	16,889	16,886	15,321	15,320	17,129	26,562	9,433	55.1%
100-100-3-30-62410-211.00 HRA	2,100	-	4,200	2,846	3,570	5,670	2,100	58.8%
100-100-3-30-62410-220.00 FICA	17,526	16,930	17,701	17,209	18,261	18,185	(76)	-0.4%
100-100-3-30-62410-230.00 Life	1,300	1,277	1,038	1,320	1,426	4,640	3,214	225.4%
100-100-3-30-62410-250.00 Workers Comp	3,314	3,314	3,397	-	3,567	1,200	(2,367)	-66.4%
100-100-3-30-62410-260.00 UCC	192	-	192	-	200	200	-	0.0%
100-100-3-30-62410-280.00 Dental	1,416	899	1,416	880	1,416	1,600	184	13.0%
100-100-3-30-62410-290.00 Flex	134	-	180	109	209	216	7	3.3%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-62410-294.00 LTD						708	708	#DIV/0!
Total Payroll Costs	269,771	264,721	274,833	267,572	284,490	296,693	12,203	4.3%
100-100-3-30-62410-320.00 Professional Svcs	3,000	660	3,000	1,640	4,000	4,000	-	0.0%
100-100-3-30-62410-440.00 Postal Machine Lease			1,810	1,806			-	#DIV/0!
100-100-3-30-62410-530.00 Communications	6,200	5,000	5,000	4,665	5,000	5,000	-	0.0%
100-100-3-30-62410-530.01 Postage Equip Lease	3,040	1,806			1,810	1,810	-	0.0%
100-100-3-30-62410-580.00 Mileage	1,350	900	1,350	13	1,350	1,350	-	0.0%
100-100-3-30-62410-581.00 Conferences	2,100	1,699	1,490	1,273	3,000	3,000	-	0.0%
100-100-3-30-62410-610.00 Supplies	3,500	3,362	2,100	2,061	2,100	2,100	-	0.0%
100-100-3-30-62410-640.00 Textbooks	270	119	270	179	270	3,000	2,730	1011.1%
100-100-3-30-62410-730.00 Equipment	1,685	1,655	2,885	2,807	2,885	2,000	(885)	-30.7%
100-100-3-30-62410-733.00 Furniture						-	-	#DIV/0!
100-100-3-30-62410-810.00 Dues & Fees	7,900	7,823	8,100	7,453	8,200	8,500	300	3.7%
Total Non-Payroll Costs	29,045	23,024	26,005	21,897	28,615	30,760	2,145	7.5%
100-100-3-30-62410 9-12 Principal's Office Total	298,816	287,745	300,838	289,468	313,105	327,453	14,348	4.6%
100-100-3-30-62600 9-12 Plant Maintenance								
100-100-3-30-62600-110.00 Salaries	39,225	39,177	40,352	41,904	41,643	41,644	1	0.0%
100-100-3-30-62600-119.00 Support Staff	111,946	108,353	118,389	119,574	122,182	122,159	(23)	0.0%
100-100-3-30-62600-119.01 Overtime	9,000	8,706	9,000	11,681	9,000	9,000	-	0.0%
100-100-3-30-62600-120.00 Substitutes	15,000	11,470	-	13,033	-	12,500	12,500	#DIV/0!
100-100-3-30-62600-150.00 Summer Help	11,873	11,546	6,873	24,359	6,873	6,873	-	0.0%
100-100-3-30-62600-210.00 Health	33,692	30,726	27,984	30,143	30,686	34,964	4,278	13.9%
100-100-3-30-62600-211.00 HRA	5,250	-	10,500	7,571	8,925	9,810	885	9.9%
100-100-3-30-62600-220.00 FICA	13,733	13,404	13,358	15,775	13,747	14,702	955	6.9%
100-100-3-30-62600-230.00 Life	510	507	376	567	1,867	1,160	(707)	-37.9%
100-100-3-30-62600-240.00 Retirement	7,028	6,743	6,350	10,784	8,191	9,012	821	10.0%
100-100-3-30-62600-250.00 Workers Comp	4,280	4,280	4,387	-	4,606	11,375	6,769	147.0%
100-100-3-30-62600-260.00 UCC	384	-	384	-	400	350	(50)	-12.5%
100-100-3-30-62600-280.00 Dental	2,478	2,237	2,478	2,289	2,478	2,800	322	13.0%
100-100-3-30-62600-290.00 Flex	268	-	360	272	418	378	(40)	-9.6%
100-100-3-30-62600-294.00 LTD						125	125	#DIV/0!
Total Payroll Costs	254,667	237,149	240,791	277,951	251,016	276,852	25,836	10.3%
100-100-3-30-62600-320.00 Professional Svcs	21,500	18,735	21,200	20,500	21,500	21,000	(500)	-2.3%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-62600-411.00 Water & Sewer	9,000	7,806	9,000	7,511	9,000	8,000	(1,000)	-11.1%
100-100-3-30-62600-421.00 Garbage Removal	18,500	23,437	18,500	27,605	18,500	28,000	9,500	51.4%
100-100-3-30-62600-430.00 Repairs & Maintenance	266,513	222,151	226,513	192,209	226,513	225,000	(1,513)	-0.7%
100-100-3-30-62600-435.00 Vehicle Maintenance	27,355	12,768	17,355	17,966	17,355	18,000	645	3.7%
100-100-3-30-62600-440.00 Rental Equip/Materials	1,000	678	4,500	3,442	4,500	5,000	500	11.1%
100-100-3-30-62600-520.00 Insurance	42,399	41,895	50,554	50,511	52,767	59,253	6,486	12.3%
100-100-3-30-62600-580.00 Mileage	1,000	-	800	-	1,000	800	(200)	-20.0%
100-100-3-30-62600-610.00 Supplies	5,000	4,426	5,000	5,989	5,000	6,000	1,000	20.0%
100-100-3-30-62600-621.00 Heating Fuel	72,724	47,951	72,724	50,650	61,088	60,000	(1,088)	-1.8%
100-100-3-30-62600-622.00 Electricity	129,410	109,676	135,961	113,100	139,360	120,000	(19,360)	-13.9%
100-100-3-30-62600-626.00 Fuel	6,204	4,734	6,204	7,166	6,204	7,500	1,296	20.9%
100-100-3-30-62600-710.00 Grounds Improvement	10,072	10,836	16,572	22,489	16,572	25,000	8,428	50.9%
100-100-3-30-62600-730.00 Equipment	30,000	28,655	14,000	18,974	30,000	25,000	(5,000)	-16.7%
100-100-3-30-62600-733.00 MHS Furniture						5,000	5,000	#DIV/0!
100-100-3-30-62600-810.00 Dues & Fees	550	536	700	1,518	700	1,500	800	114.3%
Total Non-Payroll Costs	641,227	534,285	599,583	539,630	610,059	615,053	4,994	0.8%
100-100-3-30-62600 9-12 Plant Maintenance Total	895,894	771,434	840,374	817,581	861,075	891,905	30,830	3.6%
100-100-3-30-62602 9-12 Custodial								
100-100-3-30-62602-119.00 Support Staff	322,011	293,199	302,779	198,502	213,999	177,362	(36,637)	-17.1%
100-100-3-30-62602-119.01 Overtime	15,000	14,445	15,000	11,800	15,000	12,000	(3,000)	-20.0%
100-100-3-30-62602-119.02 Facility Use Coverage	-	4,902					-	#DIV/0!
100-100-3-30-62602-120.00 Substitutes	3,000	2,515	10,000	-	10,000	3,000	(7,000)	-70.0%
100-100-3-30-62602-150.00 Summer Help	10,000	2,513	10,000	3,206	10,000	9,000	(1,000)	-10.0%
100-100-3-30-62602-190.00 Health Buyout	8,000	7,750	8,000	2,000	2,000	4,000	2,000	100.0%
100-100-3-30-62602-210.00 Health Insurance	59,005	45,692	55,299	33,629	42,735	28,348	(14,387)	-33.7%
100-100-3-30-62602-211.00 HRA	11,550	-	18,900	10,567	12,495	7,920	(4,575)	-36.6%
100-100-3-30-62602-220.00 FICA	27,923	24,241	26,452	15,827	19,201	15,711	(3,490)	-18.2%
100-100-3-30-62602-230.00 Life Insurance	551	368	493	348	2,683	1,450	(1,233)	-46.0%
100-100-3-30-62602-240.00 Retirement	12,375	11,679	11,587	7,683	10,800	9,977	(823)	-7.6%
100-100-3-30-62602-250.00 Workers Comp	2,916	2,916	2,989	-	3,138	16,250	13,112	417.8%
100-100-3-30-62602-260.00 UCC	869	-	773	-	600	500	(100)	-16.7%
100-100-3-30-62602-280.00 Dental	6,726	1,551	6,018	1,679	3,894	4,000	106	2.7%
100-100-3-30-62602-290.00 Flex	637	-	810	302	626	540	(86)	-13.7%
Total Payroll Costs	480,563	411,770	469,100	285,543	347,171	290,058	(57,113)	-16.5%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-100-3-30-62602-320.00 Professional Svcs	3,500	-	3,500	-	3,500	3,500	-	0.0%
100-100-3-30-62602-430.00 Repairs & Maintenance	5,000	3,600	5,000	-	5,000	-	(5,000)	-100.0%
100-100-3-30-62602-435.00 Equipment Maintenance	17,500	3,834	7,500	1,892	7,500	5,000	(2,500)	-33.3%
100-100-3-30-62602-580.00 Mileage						500	500	#DIV/0!
100-100-3-30-62602-610.00 Supplies	65,083	25,501	55,083	25,214	55,083	27,150	(27,933)	-50.7%
100-100-3-30-62602-730.00 Equipment			-	1,316	1,500	5,000	3,500	233.3%
Total Non-Payroll Costs	91,083	32,935	71,083	28,422	72,583	41,150	(31,433)	-43.3%
100-100-3-30-62602 9-12 Custodial Total	571,646	444,705	540,183	313,965	419,754	331,208	(88,546)	-21.1%
100-100-0-00-65390 Fund Transfers								
100-100-0-25-62600-430.01 Transfer to Food Svc	-	374,045	-	174,219		52,013	52,013	#DIV/0!
100-100-0-25-62600-430.02 Transfer to Building F	-	292,288	-	273,357		175,000	175,000	#DIV/0!
100-100-0-00-65390 Fund Transfers Total	-	666,333	-	447,576	-	227,013	227,013	#DIV/0!
TOTAL REGULAR EDUCATION	19,554,803	19,039,639	19,556,484	19,075,516	20,320,085	21,313,630	993,545	4.9%
100-200 SPECIAL EDUCATION EXPENDITURES								
100-200-0-00-62420 SpEd Coordinators Office								
100-200-0-00-62420-110.00 Salaries	112,200	112,200	114,444	114,444	118,106	118,106	-	0.0%
100-200-0-00-62420-119.00 Support Staff	19,860	20,069	20,546	21,810	21,208	21,840	632	3.0%
100-200-0-00-62420-150.00 Work Stipends			-	1,069			-	#DIV/0!
100-200-0-00-62420-210.00 Health	15,550	15,503	10,387	9,004	17,797	20,278	2,481	13.9%
100-200-0-00-62420-211.00 HRA	2,100	2,100	4,200	1,436	5,355	5,670	315	5.9%
100-200-0-00-62420-220.00 FICA	10,187	9,778	10,327	10,258	10,658	10,706	48	0.5%
100-200-0-00-62420-230.00 Life	750	735	548	777	1,117	2,610	1,493	133.7%
100-200-0-00-62420-240.00 Retirement	1,589	1,619	1,644	1,769	1,060	1,202	142	13.4%
100-200-0-00-62420-250.00 Workers Comp	3,049	3,049	3,125	3,125	3,281	1,200	(2,081)	-63.4%
100-200-0-00-62420-260.00 UCC	192	-	192	-	200	200	-	0.0%
100-200-0-00-62420-280.00 Dental	1,062	674	1,062	660	1,416	1,600	184	13.0%
100-200-0-00-62420-290.00 Flex	134	134	180	104	209	216	7	3.3%
100-200-0-00-62420-294.00 LTD						486	486	#DIV/0!
Total Payroll Costs	166,673	165,861	166,655	164,455	180,407	184,114	3,707	2.1%
100-200-0-00-62420-320.00 Professional Svcs			7,500	185	7,500	1,000	(6,500)	-86.7%
100-200-0-00-62420-360.00 Legal Services	7,000	4,768				-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-00-62420-430.00 Repairs & Maintenance	3,500	2,772	3,500	-	-	-	-	#DIV/0!
100-200-0-00-62420-530.00 Communications			1,300	-		500	500	#DIV/0!
100-200-0-00-62420-531.00 Telephone	1,830	703	1,673	746	1,000	950	(50)	-5.0%
100-200-0-00-62420-540.00 Advertising			-	128		-	-	#DIV/0!
100-200-0-00-62420-580.00 Mileage	1,250	208	1,250	311	1,250	600	(650)	-52.0%
100-200-0-00-62420-581.00 Conferences	500	425	2,500	1,497	500	500	-	0.0%
100-200-0-00-62420-610.00 Supplies	500	442	301	464	301	1,800	1,499	498.0%
100-200-0-00-62420-612.00 Copier Paper	1,500	1,500	1,500	1,500	1,500	1,500	-	0.0%
100-200-0-00-62420-640.00 Textbooks	250	71	250	57	250	250	-	0.0%
100-200-0-00-62420-670.00 Software	7,400	6,578	7,400	7,018	7,400	7,400	-	0.0%
100-200-0-00-62420-730.00 Equipment			1,300	1,891	1,300	-	(1,300)	-100.0%
100-200-0-00-62420-810.00 Dues & Fees	900	875	900	930	900	1,000	100	11.1%
Total Non-Payroll Costs	24,630	18,343	29,374	14,725	21,901	15,500	(6,401)	-29.2%
100-200-0-00-62420 SpEd Coordinators Office Total	191,303	184,204	196,029	179,181	202,308	199,614	(2,694)	-1.3%
100-200-0-10-61200 K-5 SpEd Instruction								
100-200-0-10-61200-110.00 Salaries	576,910	574,321	729,029	720,085	745,633	703,167	(42,466)	-5.7%
100-200-0-10-61200-119.00 Support Staff	777,042	749,975	776,980	767,942	830,784	830,329	(455)	-0.1%
100-200-0-10-61200-120.00 Substitutes	25,091	21,712	25,091	29,041	25,091	25,970	879	3.5%
100-200-0-10-61200-150.00 Supplemental Earnings	53,425	46,075	68,425	54,164	68,425	68,425	-	0.0%
100-200-0-10-61200-190.00 Health Buyout	23,250	23,250	26,000	22,750	23,000	27,000	4,000	17.4%
100-200-0-10-61200-210.00 Health	275,250	274,267	194,365	178,703	250,132	271,686	21,554	8.6%
100-200-0-10-61200-211.00 HRA	33,600	33,600	67,200	38,083	67,830	74,350	6,520	9.6%
100-200-0-10-61200-220.00 FICA	112,835	105,351	114,495	117,721	129,509	126,600	(2,909)	-2.2%
100-200-0-10-61200-230.00 Life	3,179	2,370	3,121	2,149	20,118	16,530	(3,588)	-17.8%
100-200-0-10-61200-240.00 Retirement	31,082	30,491	31,079	30,896	42,589	45,210	2,621	6.2%
100-200-0-10-61200-241.00 HC Retirement Assessme	7,518	10,024	6,765	7,650	8,700	13,050	4,350	50.0%
100-200-0-10-61200-250.00 Workers Comp	33,255	33,255	34,086	34,086	35,970	29,650	(6,320)	-17.6%
100-200-0-10-61200-260.00 UCC	4,224	1,538	4,128	3,624	4,500	4,500	-	0.0%
100-200-0-10-61200-280.00 Dental	20,904	18,197	26,196	16,297	26,904	28,000	1,096	4.1%
100-200-0-10-61200-290.00 Flex	2,948	2,250	3,960	1,682	4,698	4,860	162	3.4%
Total Payroll Costs	1,980,513	1,926,676	2,110,920	2,024,872	2,283,883	2,269,327	(14,556)	-0.6%
100-200-0-10-61200-320.00 Professional Svcs	18,250	13,326	7,000	186,755	205,389	176,916	(28,473)	-13.9%
100-200-0-10-61200-430.00 Repairs	4,500	4,433				-	-	#DIV/0!
100-200-0-10-61200-510.00 Outplaced Transportati	75,226	72,049	30,053	62,850	36,200	31,867	(4,333)	-12.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-10-61200-531.00 Telephone			800	-	800	-	(800)	-100.0%
100-200-0-10-61200-560.00 Outplaced Tuition	349,869	402,571	349,009	178,973	155,000	231,085	76,085	49.1%
100-200-0-10-61200-580.00 Mileage	2,000	551	2,000	399	2,000	750	(1,250)	-62.5%
100-200-0-10-61200-581.00 Conferences	1,800	1,429	7,800	1,700	2,800	2,250	(550)	-19.6%
100-200-0-10-61200-610.00 Supplies	6,850	6,849	4,850	3,866	4,850	4,850	-	0.0%
100-200-0-10-61200-640.00 Textbooks			5,500	1,454	2,000	2,000	-	0.0%
100-200-0-10-61200-670.00 Software			3,500	227	1,000	750	(250)	-25.0%
100-200-0-10-61200-730.00 Equipment	7,500	7,164	7,500	5,111	7,500	7,500	-	0.0%
100-200-0-10-61200-810.00 Fees			1,500	385	1,500	1,000	(500)	-33.3%
Total Non-Payroll Costs	465,995	508,371	419,512	441,719	419,039	458,968	39,929	9.5%
100-200-0-10-61200 K-5 SpEd Instruction Total	2,446,508	2,435,047	2,530,432	2,466,592	2,702,922	2,728,295	25,373	0.9%
100-200-0-10-62120 K-5 Guidance & Soc Svcs								
100-200-0-10-62120-110.00 Salaries	68,466	59,193	68,799	11,428		-	-	#DIV/0!
100-200-0-10-62120-210.00 Health	7,247	3,490	15,321	(3,830)		-	-	#DIV/0!
100-200-0-10-62120-211.00 HRA	2,100	1,400	4,200	-		-	-	#DIV/0!
100-200-0-10-62120-220.00 FICA	5,238	3,912	5,263	735		-	-	#DIV/0!
100-200-0-10-62120-230.00 Life	115	63	115	28		-	-	#DIV/0!
100-200-0-10-62120-240.00 Retirement	2,800	2,368	-	482		-	-	#DIV/0!
100-200-0-10-62120-250.00 Workers Comp			2,500	2,500		-	-	#DIV/0!
100-200-0-10-62120-260.00 UCC	96	-	96	-		-	-	#DIV/0!
100-200-0-10-62120-280.00 Dental	350	337	708	(305)		-	-	#DIV/0!
100-200-0-10-62120-290.00 Flex	67	-	90	9		-	-	#DIV/0!
100-200-0-10-62120-294.00 LTD						-	-	#DIV/0!
Total Payroll Costs	86,479	70,764	97,092	11,047	-	-	-	#DIV/0!
100-200-0-10-62120-320.00 Professional Svcs	99,077	87,696	106,732	92,344	92,344	101,811	9,467	10.3%
100-200-0-10-62120-581.00 PD - Coursework			-	1,078		-	-	#DIV/0!
Total Non-Payroll Costs	99,077	87,696	106,732	93,422	92,344	101,811	9,467	10.3%
100-200-0-10-62120 K-5 Guidance & Soc Svcs Total	185,556	158,460	203,824	104,469	92,344	101,811	9,467	10.3%
100-200-0-10-62130 K-5 Health Services								
100-200-0-10-62130-320.00 Professional Svcs			-	1,180		-	-	#DIV/0!
Total Non-Payroll Costs	-	-	-	1,180	-	-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-10-62130 K-5 Health Services Total	-	-	-	1,180	-	-	-	#DIV/0!
100-200-0-10-62140 K-5 Psychological Svcs								
100-200-0-10-62140-110.00 Salaries	78,117	76,942	78,496	78,117	80,617	80,617	-	0.0%
100-200-0-10-62140-210.00 Health	7,247	6,481	15,321	7,141	17,129	13,232	(3,897)	-22.8%
100-200-0-10-62140-211.00 HRA	2,100	-	4,200	968	3,570	3,780	210	5.9%
100-200-0-10-62140-220.00 FICA	5,976	5,560	6,005	5,718	6,167	6,168	1	0.0%
100-200-0-10-62140-230.00 Life	115	42	115	63	593	580	(13)	-2.2%
100-200-0-10-62140-241.00 HC Retirement Assessme	1,253	1,253	1,353	1,275	1,450	1,450	-	0.0%
100-200-0-10-62140-250.00 Workers Comp	3,750	3,750	3,844	3,844	4,036	600	(3,436)	-85.1%
100-200-0-10-62140-260.00 UCC	96	-	96	-	100	100	-	0.0%
100-200-0-10-62140-280.00 Dental	708	450	708	504	708	800	92	13.0%
100-200-0-10-62140-290.00 Flex	67	-	90	99	104	108	4	3.8%
100-200-0-10-62140-294.00 LTD						242	242	#DIV/0!
Total Payroll Costs	99,429	94,478	110,228	97,728	114,474	107,677	(6,797)	-5.9%
100-200-0-10-62140-320.00 Professional Svcs	14,000	13,575	-	12,713	10,000	14,000	4,000	40.0%
100-200-0-10-62140-580.00 Mileage			-	10	-	-	-	#DIV/0!
100-200-0-10-62140-610.00 Supplies	5,300	5,297	595	879	595	1,075	480	80.7%
Total Non-Payroll Costs	19,300	18,872	595	13,602	10,595	15,075	4,480	42.3%
100-200-0-10-62140 K-5 Psychological Svcs Total	118,729	113,350	110,823	111,330	125,069	122,752	(2,317)	-1.9%
100-200-0-10-62150 K-5 Speech & Audiology								
100-200-0-10-62150-110.00 Salaries	238,727	238,727	248,616	248,615	255,784	190,113	(65,671)	-25.7%
100-200-0-10-62150-120.00 Substitutes			2,580	-	2,580	2,580	-	0.0%
100-200-0-10-62150-150.00 Work Stipend			4,500	-	4,500	4,500	-	0.0%
100-200-0-10-62150-190.00 Health Buyout	1,000	1,000	-	1,000	2,000	-	(2,000)	-100.0%
100-200-0-10-62150-210.00 Health	34,180	33,902	32,304	23,110	36,116	45,980	9,864	27.3%
100-200-0-10-62150-211.00 HRA	4,725	617	10,500	9,320	9,240	11,340	2,100	22.7%
100-200-0-10-62150-220.00 FICA	18,957	17,153	19,317	17,843	20,262	15,086	(5,176)	-25.5%
100-200-0-10-62150-230.00 Life	518	273	518	252	2,496	1,740	(756)	-30.3%
100-200-0-10-62150-241.00 HC Retirement Assessme	2,506	2,506	2,706	2,550	2,900	2,900	-	0.0%
100-200-0-10-62150-250.00 Workers Comp	2,762	2,762	2,832	2,832	2,974	1,800	(1,174)	-39.5%
100-200-0-10-62150-260.00 UCC	480	-	480	-	500	300	(200)	-40.0%
100-200-0-10-62150-280.00 Dental	3,186	1,349	3,186	1,320	3,186	2,400	(786)	-24.7%
100-200-0-10-62150-290.00 Flex	335	-	450	197	522	324	(198)	-37.9%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
Total Payroll Costs	307,376	298,289	327,989	307,039	343,060	279,063	(63,997)	-18.7%
100-200-0-10-62150-320.00 Professional Svcs			5,000	-	5,000	4,000	(1,000)	-20.0%
100-200-0-10-62150-580.00 Mileage	103	-	103	-	103	100	(3)	-2.9%
100-200-0-10-62150-581.00 Conferences			2,000	-	1,000	1,000	-	0.0%
100-200-0-10-62150-610.00 Supplies	3,300	3,003	3,300	1,715	3,300	3,225	(75)	-2.3%
100-200-0-10-62150-670.00 Software			3,500	-	2,000	-	(2,000)	-100.0%
100-200-0-10-62150-730.00 Equipment	2,463	922	2,463	883	2,463	-	(2,463)	-100.0%
Total Non-Payroll Costs	5,866	3,925	16,366	2,598	13,866	8,325	(5,541)	-40.0%
100-200-0-10-62150 K-5 Speech & Audiology Total	313,242	302,214	344,355	309,637	356,926	287,388	(69,538)	-19.5%
100-200-0-10-62160 K-5 Occupational Therapy								
100-200-0-10-62160-110.00 Salaries			8,870	-		-	-	#DIV/0!
100-200-0-10-62160-220.00 FICA			679	-		-	-	#DIV/0!
Total Payroll Costs	-	-	9,549	-	-	-	-	#DIV/0!
100-200-0-10-62160-320.00 Professional Svcs	50,089	60,145	34,468	65,125	45,558	68,500	22,942	50.4%
100-200-0-10-62160-610.00 Supplies	1,500	620	1,500	575	1,500	2,150	650	43.3%
100-200-0-10-62160-730.00 Equipment			1,000	446	1,000	-	(1,000)	-100.0%
Total Non-Payroll Costs	51,589	60,765	36,968	66,145	48,058	70,650	22,592	47.0%
100-200-0-10-62160 K-5 Occupational Therapy Total	51,589	60,765	46,517	66,145	48,058	70,650	22,592	47.0%
100-200-0-10-62190 K-5 Physical Therapy								
100-200-0-10-62190-110.00 Salaries	18,113	13,604	18,113	20,387	18,746	20,000	1,254	6.7%
100-200-0-10-62190-220.00 FICA	1,386	1,041	1,386	1,560	1,434	1,530	96	6.7%
Total Payroll Costs	19,499	14,645	19,499	21,947	20,180	21,530	1,350	6.7%
100-200-0-10-62190-610.00 Supplies	1,250	379	1,250	41	1,250	925	(325)	-26.0%
100-200-0-10-62190-730.00 Equipment			1,250	-	1,250	-	(1,250)	-100.0%
Total Non-Payroll Costs	1,250	379	2,500	41	2,500	925	(1,575)	-63.0%
100-200-0-10-62190 K-5 Physical Therapy Total	20,749	15,024	21,999	21,988	22,680	22,455	(225)	-1.0%
100-200-0-25-62210 K-8 Tuition Reimb & MG								
100-200-0-25-62210-270.00 K-8 Tuition Reimb	38,703	35,500	28,703	39,306	-	-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-25-62210-295.00 K-8 Mini Grants			3,000	-		-	-	#DIV/0!
Total Payroll Costs	38,703	35,500	31,703	39,306	-	-	-	#DIV/0!
100-200-0-25-62210 K-8 Tuition Reimb & MG Total	38,703	35,500	31,703	39,306	-	-	-	#DIV/0!
100-200-0-25-62711 K-8 Transportation								
100-200-0-25-62711-510.00 K-8 Transportation	127,583	122,920	189,989	99,933	160,094	139,917	(20,177)	-12.6%
Total Non-Payroll Costs	127,583	122,920	189,989	99,933	160,094	139,917	(20,177)	-12.6%
100-200-0-25-62711 K-8 Transportation Total	127,583	122,920	189,989	99,933	160,094	139,917	(20,177)	-12.6%
100-200-0-30-61200 6-8 SpEd Instruction								
100-200-0-30-61200-110.00 Salaries	541,820	519,043	429,858	427,921	444,131	482,336	38,205	8.6%
100-200-0-30-61200-119.00 Support Staff	253,054	232,114	270,973	274,540	320,441	325,165	4,724	1.5%
100-200-0-30-61200-120.00 Substitutes	13,000	12,712	8,000	7,298	8,000	8,000	-	0.0%
100-200-0-30-61200-150.00 Work Stipends	15,000	13,637	15,000	10,362	15,000	15,000	-	0.0%
100-200-0-30-61200-190.00 Health Buyout	14,500	10,792	13,000	8,000	12,000	12,000	-	0.0%
100-200-0-30-61200-210.00 Health	129,435	93,841	122,020	97,791	116,102	140,287	24,185	20.8%
100-200-0-30-61200-211.00 HRA	17,850	17,849	35,700	23,073	26,775	34,730	7,955	29.7%
100-200-0-30-61200-220.00 FICA	66,354	58,295	66,357	53,636	61,167	64,452	3,285	5.4%
100-200-0-30-61200-230.00 Life	1,789	907	1,731	1,036	9,144	8,410	(734)	-8.0%
100-200-0-30-61200-240.00 Retirement	11,522	9,643	10,839	13,114	16,222	18,329	2,107	13.0%
100-200-0-30-61200-241.00 OPEB	5,012	5,012	5,412	5,100	5,800	6,525	725	12.5%
100-200-0-30-61200-250.00 Workers Comp	4,123	4,123	4,227	4,227	4,438	12,300	7,862	177.2%
100-200-0-30-61200-260.00 UCC	2,112	-	2,016	-	2,000	2,050	50	2.5%
100-200-0-30-61200-280.00 Dental	4,258	2,585	13,098	3,748	13,452	14,000	548	4.1%
100-200-0-30-61200-290.00 Flex	1,474	919	1,890	605	2,088	2,214	126	6.0%
Total Payroll Costs	1,081,303	981,471	1,000,121	930,451	1,056,760	1,145,798	89,038	8.4%
100-200-0-30-61200-320.00 Professional Svcs	267,000	254,617	17,425	124,138	81,518	132,687	51,169	62.8%
100-200-0-30-61200-510.00 Outplaced Transportati	149,878	151,127	95,974	163,598	95,000	38,661	(56,339)	-59.3%
100-200-0-30-61200-530.00 ISDN Service	2,500	336	2,500	196		-	-	#DIV/0!
100-200-0-30-61200-560.00 Outplaced Tuition	363,002	673,570	528,984	789,673	499,413	400,318	(99,095)	-19.8%
100-200-0-30-61200-580.00 Mileage	5,900	5,978	5,225	1,394	5,225	3,225	(2,000)	-38.3%
100-200-0-30-61200-581.00 Conferences			2,000	190		300	300	#DIV/0!
100-200-0-30-61200-610.00 Supplies	4,000	3,935	2,500	4,912	2,500	7,700	5,200	208.0%
100-200-0-30-61200-640.00 Textbooks			-	98		200	200	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-30-61200-670.00 Software			300	-	300	-	(300)	-100.0%
100-200-0-30-61200-730.00 Equipment	4,500	4,409	3,200	3,138	3,200	-	(3,200)	-100.0%
Total Non-Payroll Costs	796,780	1,093,972	658,108	1,087,336	687,156	583,091	(104,065)	-15.1%
100-200-0-30-61200 6-8 SpEd Instruction Total	1,878,083	2,075,443	1,658,229	2,017,788	1,743,916	1,728,889	(15,027)	-0.9%
100-200-0-30-62120 6-8 Guidance & Social Svc								
100-200-0-30-62120-320.00 Professional Svcs			-	46,172	46,172	50,906	4,734	10.3%
Total Non-Payroll Costs	-	-	-	46,172	46,172	50,906	4,734	10.3%
100-200-0-30-62120 6-8 Guidance & Social Svc Total	-	-	-	46,172	46,172	50,906	4,734	10.3%
100-200-0-30-62130 Health Svcs								
100-200-0-30-62130-320.00 Professional Svcs	-			8,500		-	-	#DIV/0!
Total Non-Payroll Costs	-	-	-	8,500	-	-	-	#DIV/0!
100-200-0-30-62130 Health Svcs Total	-	-	-	8,500	-	-	-	#DIV/0!
100-200-0-30-62140 6-8 Psychological Svcs								
100-200-0-30-62140-320.00 Professional Svcs	10,000	9,463	-	7,400	8,225	7,000	(1,225)	-14.9%
100-200-0-30-62140-580.00 Mileage			-	46		-	-	#DIV/0!
100-200-0-30-62140-610.00 Supplies			-	561	-	600	600	#DIV/0!
Total Non-Payroll Costs	10,000	9,463	-	8,007	8,225	7,600	(625)	-7.6%
100-200-0-30-62140 6-8 Psychological Svcs Total	10,000	9,463	-	8,007	8,225	7,600	(625)	-7.6%
100-200-0-30-62150 6-8 Speech & Audiology								
100-200-0-30-62150-110.00 Salaries	80,143	80,143	151,031	151,031	154,304	154,070	(234)	-0.2%
100-200-0-30-62150-150.00 Work Stipends			1,500	-	1,500	1,500	-	0.0%
100-200-0-30-62150-210.00 Health	13,881	13,028	10,387	10,625	17,797	17,939	142	0.8%
100-200-0-30-62150-211.00 HRA	2,100	-	4,200	4,153	5,355	5,670	315	5.9%
100-200-0-30-62150-220.00 FICA	6,246	5,736	6,293	11,142	11,919	11,902	(17)	-0.1%
100-200-0-30-62150-230.00 Life	151	151	115	168	1,164	1,160	(4)	-0.3%
100-200-0-30-62150-241.00 HC Retirement Assessme			-	1,275	1,450	1,450	-	0.0%
100-200-0-30-62150-250.00 Workers Comp	268	268	275	275	289	1,200	911	315.2%
100-200-0-30-62150-260.00 UCC	96	-	96	-	200	200	-	0.0%
100-200-0-30-62150-280.00 Dental	750	749	708	880	1,416	1,600	184	13.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-30-62150-290.00 Flex	67	-	90	164	209	216	7	3.3%
Total Payroll Costs	103,702	100,075	174,695	179,713	195,603	196,907	1,304	0.7%
100-200-0-30-62150-320.00 Professional Svcs			2,500	-	2,500	2,000	(500)	-20.0%
100-200-0-30-62150-580.00 Mileage			100	-	100	100	-	0.0%
100-200-0-30-62150-581.00 Conferences			2,000	-	1,000	1,000	-	0.0%
100-200-0-30-62150-610.00 Supplies	1,500	960	1,500	512	1,500	1,800	300	20.0%
100-200-0-30-62150-730.00 Equipment	1,125	195	1,125	-	1,125	-	(1,125)	-100.0%
Total Non-Payroll Costs	2,625	1,155	7,225	512	6,225	4,900	(1,325)	-21.3%
100-200-0-30-62150 6-8 Speech & Audiology Total	106,327	101,230	181,920	180,225	201,828	201,807	(21)	0.0%
100-200-0-30-62160 6-8 Occupational Therapy								
100-200-0-30-62160-110.00 Salaries	518	495	518	-	518	-	(518)	-100.0%
100-200-0-30-62160-220.00 FICA	40	38	40	-	40	-	(40)	-100.0%
Total Payroll Costs	558	533	558	-	558	-	(558)	-100.0%
100-200-0-30-62160-320.00 Professional Svcs	14,000	14,684	6,524	11,690	15,000	15,000	-	0.0%
100-200-0-30-62160-610.00 Supplies			1,500	-	1,500	1,200	(300)	-20.0%
100-200-0-30-62160-730.00 Equipment			1,000	-	1,000	-	(1,000)	-100.0%
Total Non-Payroll Costs	14,000	14,684	9,024	11,690	17,500	16,200	(1,300)	-7.4%
100-200-0-30-62160 6-8 Occupational Therapy Total	14,558	15,216	9,582	11,690	18,058	16,200	(1,858)	-10.3%
100-200-0-30-62190 6-8 Physical Therapy								
100-200-0-30-62190-110.00 Salaries	5,693	9,139	5,693	2,451	5,693	6,000	307	5.4%
100-200-0-30-62190-220.00 FICA	435	699	435	187	435	459	24	5.5%
Total Payroll Costs	6,128	9,838	6,128	2,638	6,128	6,459	331	5.4%
100-200-0-30-62190-610.00 Supplies			500	-	500	516	16	3.2%
100-200-0-30-62190-730.00 Equipment			500	-	500	-	(500)	-100.0%
Total Non-Payroll Costs	-	-	1,000	-	1,000	516	(484)	-48.4%
100-200-0-30-62190 6-8 Physical Therapy Total	6,128	9,838	7,128	2,638	7,128	6,975	(153)	-2.1%
100-200-0-30-62210 9-12 Tuition Reimb & MG								
100-200-0-30-62210-270.00 9-12 Tuition Reimb	14,422	2,772	14,422	7,645	-	-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-0-30-62210-295.00 9-12 Mini Grants			3,000	-		-	-	#DIV/0!
Total Payroll Costs	14,422	2,772	17,422	7,645	-	-	-	#DIV/0!
100-200-0-30-62210 9-12 Tuition Reimb & MG Total	14,422	2,772	17,422	7,645	-	-	-	#DIV/0!
100-200-0-30-62711 9-12 Transportation								
100-200-0-30-62711-510.00 9-12 Transportation	252,727	248,275	270,392	246,948	294,919	315,179	20,260	6.9%
Total Non-Payroll Costs	252,727	248,275	270,392	246,948	294,919	315,179	20,260	6.9%
100-200-0-30-62711 9-12 Transportation Total	252,727	248,275	270,392	246,948	294,919	315,179	20,260	6.9%
100-200-3-30-61200 9-12 SpEd Instruction								
100-200-3-30-61200-110.00 Salaries	402,789	395,908	463,487	429,446	477,161	438,705	(38,456)	-8.1%
100-200-3-30-61200-119.00 Support Staff	174,618	173,379	153,190	220,715	228,738	224,902	(3,836)	-1.7%
100-200-3-30-61200-120.00 Substitutes	3,000	1,137	3,000	9,408	3,000	3,000	-	0.0%
100-200-3-30-61200-120.01 Long-term Sub			-	23,200		-	-	#DIV/0!
100-200-3-30-61200-150.00 Supplemental Earnings	13,074	9,572	13,074	8,427	13,074	11,500	(1,574)	-12.0%
100-200-3-30-61200-190.00 Health Buyout	4,500	4,292	2,500	3,333	1,500	6,500	5,000	333.3%
100-200-3-30-61200-210.00 Health	100,148	95,232	107,297	131,212	152,015	134,369	(17,646)	-11.6%
100-200-3-30-61200-211.00 HRA	17,850	17,850	33,600	26,230	35,700	31,850	(3,850)	-10.8%
100-200-3-30-61200-220.00 FICA	43,459	42,541	44,224	50,424	55,346	52,373	(2,973)	-5.4%
100-200-3-30-61200-230.00 Life	1,096	739	1,096	903	7,613	6,670	(943)	-12.4%
100-200-3-30-61200-240.00 Retirement	7,909	7,117	6,128	9,413	11,262	12,538	1,276	11.3%
100-200-3-30-61200-241.00 HC Retirement Assessme	2,506	2,506	2,706	5,100	4,350	7,975	3,625	83.3%
100-200-3-30-61200-250.00 Workers Comp	8,040	8,040	8,241	8,241	8,653	9,300	647	7.5%
100-200-3-30-61200-260.00 UCC	1,248	-	1,248	-	1,600	1,550	(50)	-3.1%
100-200-3-30-61200-280.00 Dental	4,250	4,209	8,850	5,738	10,974	8,400	(2,574)	-23.5%
100-200-3-30-61200-290.00 Flex	871	698	1,170	814	1,670	1,674	4	0.2%
Total Payroll Costs	785,358	763,220	849,811	932,605	1,012,656	951,306	(61,350)	-6.1%
100-200-3-30-61200-320.00 Professional Svcs	45,000	40,735	17,300	194,015	20,000	44,229	24,229	121.1%
100-200-3-30-61200-440.00 Rentals					-	-	-	#DIV/0!
100-200-3-30-61200-510.00 Outplaced Transportati	122,429	201,914	122,429	278,986	210,000	154,978	(55,022)	-26.2%
100-200-3-30-61200-520.00 Insurance Reimb.					-	-	-	#DIV/0!
100-200-3-30-61200-560.00 Outplaced Tuition	358,003	532,954	451,806	726,023	791,676	828,784	37,108	4.7%
100-200-3-30-61200-580.00 Mileage	2,600	3,087	1,500	1,774	1,500	-	(1,500)	-100.0%
100-200-3-30-61200-581.00 Conferences	300	297			-	-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-3-30-61200-594.00 SpecEd Excess Costs to					-	6,100	6,100	#DIV/0!
100-200-3-30-61200-610.00 Supplies	5,200	5,116	3,500	2,679	3,500	5,500	2,000	57.1%
100-200-3-30-61200-640.00 Textbooks	300	245	900	425	900	500	(400)	-44.4%
100-200-3-30-61200-670.00 Software	700	684	100	833	100	1,000	900	900.0%
100-200-3-30-61200-730.00 Equipment	4,500	4,364	3,500	1,114	3,500	14,000	10,500	300.0%
Total Non-Payroll Costs	539,032	789,397	601,035	1,205,848	1,031,176	1,055,091	23,915	2.3%
100-200-3-30-61200 9-12 SpEd Instruction Total	1,324,390	1,552,616	1,450,846	2,138,454	2,043,832	2,006,397	(37,435)	-1.8%
100-200-3-30-62120 9-12 Guidance&Social Svcs								
100-200-3-30-62120-110.00 Salaries						70,994	70,994	#DIV/0!
100-200-3-30-62120-190.00 Health Buyout						-	-	#DIV/0!
100-200-3-30-62120-210.00 Health						10,893	10,893	#DIV/0!
100-200-3-30-62120-211.00 HRA						3,780	3,780	#DIV/0!
100-200-3-30-62120-220.00 FICA						5,432	5,432	#DIV/0!
100-200-3-30-62120-230.00 Life						580	580	#DIV/0!
100-200-3-30-62120-240.00 Retirement						-	-	#DIV/0!
100-200-3-30-62120-241.00 HC Retirement Assessme						-	-	#DIV/0!
100-200-3-30-62120-250.00 Workers Comp						600	600	#DIV/0!
100-200-3-30-62120-260.00 UCC						100	100	#DIV/0!
100-200-3-30-62120-280.00 Dental						800	800	#DIV/0!
100-200-3-30-62120-290.00 Flex						108	108	#DIV/0!
Total Payroll Costs	-	-	-	-	-	93,287	93,287	#DIV/0!
100-200-3-30-62120-320.00 Professional Svcs	99,079	87,696	109,234	92,344	92,344	101,811	9,467	10.3%
Total Non-Payroll Costs	99,079	87,696	109,234	92,344	92,344	101,811	9,467	10.3%
100-200-3-30-62120 9-12 Guidance&Social Svcs Total	99,079	87,696	109,234	92,344	92,344	195,098	102,754	111.3%
100-200-3-30-62130 9-12 Health Services								
100-200-3-30-62130-320.00 Professional Svcs	37,250	51,525	37,032	15,453		-	-	#DIV/0!
Total Non-Payroll Costs	37,250	51,525	37,032	15,453	-	-	-	#DIV/0!
100-200-3-30-62130 9-12 Health Services Total	37,250	51,525	37,032	15,453	-	-	-	#DIV/0!
100-200-3-30-62140 9-12 Psychological Svcs								
100-200-3-30-62140-250.00 Workers Comp	3,750	3,750				-	-	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-3-30-62140-320.00 Professional Svcs	10,000	7,563	-	11,025	11,500	11,200	(300)	-2.6%
100-200-3-30-62140-580.00 Mileage			-	90		-	-	#DIV/0!
100-200-3-30-62140-610.00 Supplies	5,000	4,729	-	547	1,500	825	(675)	-45.0%
Total Non-Payroll Costs	18,750	16,042	-	11,662	13,000	12,025	(975)	-7.5%
100-200-3-30-62140 9-12 Psychological Svcs Total	18,750	16,042	-	11,662	13,000	12,025	(975)	-7.5%
100-200-3-30-62150 9-12 Speech & Audiology								
100-200-3-30-62150-110.00 Salaries	57,957	57,957	60,168	60,168	62,443	64,611	2,168	3.5%
100-200-3-30-62150-150.00 Work Stipends			3,000	-	3,000	3,000	-	0.0%
100-200-3-30-62150-210.00 Health	12,381	11,869	10,387	10,387	11,613	13,232	1,619	13.9%
100-200-3-30-62150-211.00 HRA	2,100	-	4,200	706	3,570	3,780	210	5.9%
100-200-3-30-62150-220.00 FICA	4,663	4,249	4,832	4,377	5,006	5,173	167	3.3%
100-200-3-30-62150-230.00 Life	115	74	115	84	535	580	45	8.4%
100-200-3-30-62150-250.00 Workers Comp	540	540	554	554	582	600	18	3.1%
100-200-3-30-62150-260.00 UCC	96	-	96	-	100	100	-	0.0%
100-200-3-30-62150-280.00 Dental	708	450	708	440	708	800	92	13.0%
100-200-3-30-62150-290.00 Flex	67	4	90	68	104	108	4	3.8%
Total Payroll Costs	78,627	75,143	84,150	76,785	87,661	91,984	4,323	4.9%
100-200-3-30-62150-320.00 Professional Svcs	4,750	4,725	1,871	-	1,871	1,870	(1)	-0.1%
100-200-3-30-62150-580.00 Mileage	106	-	106	-	106	1,930	1,824	1720.8%
100-200-3-30-62150-581.00 Conferences			2,000	1,600		-	-	#DIV/0!
100-200-3-30-62150-610.00 Supplies	150	48	2,200	357	1,200	2,475	1,275	106.3%
100-200-3-30-62150-730.00 Equipment			1,500	-	1,500	-	(1,500)	-100.0%
Total Non-Payroll Costs	5,006	4,773	7,677	1,957	4,677	6,275	1,598	34.2%
100-200-3-30-62150 9-12 Speech & Audiology Total	83,633	79,916	91,827	78,742	92,338	98,259	5,921	6.4%
100-200-3-30-62160 9-12 Occupational Therapy								
100-200-3-30-62160-320.00 Professional Svcs	3,500	1,692	18,000	4,749	5,000	5,500	500	10.0%
100-200-3-30-62160-610.00 Supplies			1,000	-	1,000	1,650	650	65.0%
100-200-3-30-62160-730.00 Equipment			1,500	-	1,500	-	(1,500)	-100.0%
Total Non-Payroll Costs	3,500	1,692	20,500	4,749	7,500	7,150	(350)	-4.7%
100-200-3-30-62160 9-12 Occupational Therapy Total	3,500	1,692	20,500	4,749	7,500	7,150	(350)	-4.7%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-200-3-30-62190 9-12 Physical Therapy								
100-200-3-30-62190-110.00 Salaries	4,500	4,712	2,500	2,812	2,500	3,800	1,300	52.0%
100-200-3-30-62190-220.00 FICA	1,032	360	574	215	574	291	(283)	-49.3%
Total Payroll Costs	5,532	5,072	3,074	3,027	3,074	4,091	1,017	33.1%
100-200-3-30-62190-610.00 Supplies			500	-	500	710	210	42.0%
100-200-3-30-62190-730.00 Equipment			500	-	500	-	(500)	-100.0%
Total Non-Payroll Costs	-	-	1,000	-	1,000	710	(290)	-29.0%
100-200-3-30-62190 9-12 Physical Therapy Total	5,532	5,072	4,074	3,027	4,074	4,801	727	17.8%
TOTAL SPECIAL EDUCATION	7,348,341	7,684,281	7,533,857	8,273,804	8,283,735	8,324,168	40,433	0.5%
100-204 EARLY ED PROGRAM EXPENDITURES								
100-204-0-09 PreK (General Education)								
100-204-0-09-61200-110.00 Salaries	49,637	48,543	50,493	48,576	101,232	124,435	23,203	22.9%
100-204-0-09-61200-119.00 Support Staff	46,542	44,540	53,113	53,323	78,988	56,926	(22,062)	-27.9%
100-204-0-09-61200-190.00 Health Buyout			2,250	1,250	1,500	3,000	1,500	100.0%
100-204-0-09-61200-210.00 Health Insurance	4,125	3,777	17,115	(1,037)	53,505	33,872	(19,633)	-36.7%
100-204-0-09-61200-211.00 HRA	1,050	-	5,880	1,621	12,495	7,650	(4,845)	-38.8%
100-204-0-09-61200-220.00 FICA	7,172	6,864	8,098	7,555	13,901	14,104	203	1.5%
100-204-0-09-61200-230.00 Life	58	42	2,673	42	2,591	2,030	(561)	-21.7%
100-204-0-09-61200-240.00 Retirement	2,600	1,680	3,167	1,865	4,024	3,297	(727)	-18.1%
100-204-0-09-61200-241.00 HC Retirement Assessme	1,253	2,506	2,706	-	2,900	1,450	(1,450)	-50.0%
100-204-0-09-61200-250.00 Workers Comp	482	482	494	494	519	3,000	2,481	478.0%
100-204-0-09-61200-260.00 UCC	336	-	331	-	660	500	(160)	-24.2%
100-204-0-09-61200-280.00 Dental	708	504	2,266	871	4,248	3,200	(1,048)	-24.7%
100-204-0-09-61200-290.00 Flex	201	201	392	36	720	540	(180)	-25.0%
Total Payroll Costs	114,164	109,139	148,978	114,596	277,283	254,004	(23,279)	-8.4%
100-204-0-09-61200-320.01 Professional Services	500	473				-	-	#DIV/O!
100-204-0-09-61200-320.03 CPR Training	630	580	1,130	-	1,130	1,130	-	0.0%
100-204-0-09-61200-320.05 Nutritional Services	481	481			5,000	5,000	-	0.0%
100-204-0-09-61200-510.00 Transportation	16,122	15,514	14,122	-	14,122	14,122	-	0.0%
100-204-0-09-61200-531.02 Telephone	2,700	1,658	1,500	1,150	1,500	1,500	-	0.0%
100-204-0-09-61200-540.00 Printing & Advertising	3,389	-	3,870	-	3,870	3,870	-	0.0%
100-204-0-09-61200-560.00 Provider Subsidy	277,664	244,146	289,812	182,674	320,754	320,754	-	0.0%

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-204-0-09-61200-580.00 Mileage	1,500	1,297	1,500	1,284	1,500	1,500	-	0.0%
100-204-0-09-61200-581.00 Conferences	950	930	700	-	700	700	-	0.0%
100-204-0-09-61200-610.00 Supplies	5,900	5,713	6,300	6,948	6,300	9,800	3,500	55.6%
100-204-0-09-61200-640.00 Textbooks	1,400	1,025	1,500	57	1,500	1,500	-	0.0%
100-204-0-09-61200-730.00 Equipment	2,300	536	3,500	969	3,500	-	(3,500)	-100.0%
100-204-0-09-61200-810.00 Dues & Fees	250	250				-	-	#DIV/0!
Total Non-Payroll Costs	313,786	272,603	323,934	193,082	359,876	359,876	-	0.0%
100-204-0-09 PreK (General Education) Total	427,950	381,742	472,912	307,678	637,159	613,880	(23,279)	-3.7%
100-204-0-10-61200 EEE Instruction								
100-204-0-10-61200-110.00 Salaries	350,275	336,825	362,246	362,246	377,198	383,799	6,601	1.8%
100-204-0-10-61200-119.00 Support Staff	178,834	178,694	182,214	178,632	187,548	207,682	20,134	10.7%
100-204-0-10-61200-120.00 Substitutes	10,000	9,035	10,000	7,899	10,000	8,500	(1,500)	-15.0%
100-204-0-10-61200-150.00 Supplemental Earnings	11,282	4,851	23,282	812	23,282	10,000	(13,282)	-57.0%
100-204-0-10-61200-190.00 Health Buyout	6,500	6,625	6,500	5,750	5,500	7,000	1,500	27.3%
100-204-0-10-61200-210.00 Health	104,238	103,938	86,708	84,439	93,947	115,441	21,494	22.9%
100-204-0-10-61200-211.00 HRA	12,600	12,600	25,200	11,534	21,420	26,140	4,720	22.0%
100-204-0-10-61200-220.00 FICA	43,344	39,601	44,735	40,570	46,170	47,200	1,030	2.2%
100-204-0-10-61200-230.00 Life	922	749	922	599	6,490	5,510	(980)	-15.1%
100-204-0-10-61200-240.00 Retirement	8,063	7,498	7,289	6,729	9,352	10,523	1,171	12.5%
100-204-0-10-61200-241.00 HC Retirement Assessme	1,253	1,253	1,353	2,550	2,900	2,900	-	0.0%
100-204-0-10-61200-250.00 Workers Comp	2,606	2,606	2,671	2,671	2,805	8,400	5,595	199.5%
100-204-0-10-61200-260.00 UCC	1,248	-	1,248	-	1,400	1,500	100	7.1%
100-204-0-10-61200-280.00 Dental	6,025	6,018	5,664	5,546	7,080	9,600	2,520	35.6%
100-204-0-10-61200-290.00 Flex	871	871	1,170	534	1,462	1,404	(58)	-4.0%
Total Payroll Costs	738,061	711,163	761,202	710,511	796,554	845,599	49,045	6.2%
100-204-0-10-61200-320.00 Professional Svcs	9,750	800	10,500	1,030	10,500	6,830	(3,670)	-35.0%
100-204-0-10-61200-320.03 CPR Training						400	400	#DIV/0!
100-204-0-10-61200-510.00 Educational Field Trip			-	1,222		-	-	#DIV/0!
100-204-0-10-61200-530.00 FITP Cell Phone	880	226	-	209	-	-	-	#DIV/0!
100-204-0-10-61200-531.00 Cell Phone	103	-	260	56	260	480	220	84.6%
100-204-0-10-61200-580.00 Mileage	1,118	1,107	618	430	618	618	-	0.0%
100-204-0-10-61200-581.00 Conferences	2,000	1,080	2,000	-	2,000	1,000	(1,000)	-50.0%
100-204-0-10-61200-610.00 Supplies	2,700	2,834	2,500	2,747	2,500	3,000	500	20.0%
100-204-0-10-61200-670.00 Software	1,350	1,314	-	1,475	-	3,550	3,550	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-204-0-10-61200-730.00 Equipment	50	44	-	3,951		2,000	2,000	#DIV/0!
Total Non-Payroll Costs	17,951	7,406	15,878	11,119	15,878	17,878	2,000	12.6%
100-204-0-10-61200 EEE Instruction Total	756,012	718,569	777,080	721,630	812,432	863,477	51,045	6.3%
100-204-0-10-62140 Psychological Svcs								
100-204-0-10-62140-320.00 Psychologist					-	7,000	7,000	#DIV/0!
100-204-0-10-62140-610.00 Supplies			-	274		300	300	#DIV/0!
Total Non-Payroll Costs	-	-	-	274	-	7,300	7,300	#DIV/0!
100-204-0-10-62140 Psychological Svcs Total	-	-	-	274	-	7,300	7,300	#DIV/0!
100-204-0-10-62150 EEE Speech & Audiology								
100-204-0-10-62150-110.00 Salaries	187,032	187,294	123,414	123,414	128,400	114,864	(13,536)	-10.5%
100-204-0-10-62150-150.00 Supplemental Earnings	7,500	-	7,500	-	7,500	2,000	(5,500)	-73.3%
100-204-0-10-62150-190.00 Health Buyout	500	500	-	1,000	-	1,000	1,000	#DIV/0!
100-204-0-10-62150-210.00 Health	11,034	10,656	25,319	28,303	22,123	19,516	(2,607)	-11.8%
100-204-0-10-62150-211.00 HRA	2,625	-	8,400	482	5,985	3,780	(2,205)	-36.8%
100-204-0-10-62150-220.00 FICA	14,882	13,722	15,431	8,847	10,396	9,017	(1,379)	-13.3%
100-204-0-10-62150-230.00 Life	196	196	173	245	1,418	1,160	(258)	-18.2%
100-204-0-10-62150-241.00 HC Retirement Assessme	2,506	2,506	2,706	1,275	1,450	1,450	-	0.0%
100-204-0-10-62150-250.00 Workers Comp	1,316	1,316	1,349	1,349	1,416	1,200	(216)	-15.3%
100-204-0-10-62150-260.00 UCC	192	-	192	-	300	200	(100)	-33.3%
100-204-0-10-62150-280.00 Dental	758	749	2,478	440	1,770	-	(1,770)	-100.0%
100-204-0-10-62150-290.00 Flex	134	-	180	250	313	216	(97)	-31.0%
Total Payroll Costs	228,675	216,939	187,142	165,604	181,071	154,403	(26,668)	-14.7%
100-204-0-10-62150-580.00 Mileage	220	62	220	443	220	550	330	150.0%
100-204-0-10-62150-581.00 Conferences			2,000	-	2,000	-	(2,000)	-100.0%
100-204-0-10-62150-610.00 Supplies	2,000	1,176	2,000	864	2,000	5,500	3,500	175.0%
100-204-0-10-62150-640.00 Textbooks/Periodicals			-	113		250	250	#DIV/0!
100-204-0-10-62150-730.00 Equipment	500	113	4,650	975	4,650	-	(4,650)	-100.0%
Total Non-Payroll Costs	2,720	1,352	8,870	2,395	8,870	6,300	(2,570)	-29.0%
100-204-0-10-62150 EEE Speech & Audiology Total	231,395	218,291	196,012	167,999	189,941	160,703	(29,238)	-15.4%
100-204-0-10-62160 EEE Occupational Therapy								

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-204-0-10-62160-110.00 OT Svcs			1,645	-	1,645	-	(1,645)	-100.0%
100-204-0-10-62160-220.00 FICA			355	-	355	-	(355)	-100.0%
Total Payroll Costs	-	-	2,000	-	2,000	-	(2,000)	-100.0%
100-204-0-10-62160-320.00 Professional Svcs	4,000	5,264	3,000	6,927	3,000	8,000	5,000	166.7%
Total Non-Payroll Costs	4,000	5,264	3,000	6,927	3,000	8,000	5,000	166.7%
100-204-0-10-62160 EEE Occupational Therapy Total	4,000	5,264	5,000	6,927	5,000	8,000	3,000	60.0%
100-204-0-10-62190 EEE Physical Therapy								
100-204-0-10-62190-110.00 Salaries	4,958	4,180	4,558	3,819	4,958	4,950	(8)	-0.2%
100-204-0-10-62190-220.00 FICA	762	320	762	292	762	379	(383)	-50.3%
Total Payroll Costs	5,720	4,500	5,320	4,111	5,720	5,329	(391)	-6.8%
100-204-0-10-62190 EEE Physical Therapy Total	5,720	4,500	5,320	4,111	5,720	5,329	(391)	-6.8%
100-204-0-10-62210 EEE Tuition Reimb & MG								
100-204-0-10-62210-270.00 EEE Tuition Reimb	15,000	10,638	5,000	9,654	-	-	-	#DIV/0!
100-204-0-10-62210-295.00 EEE Mini Grants			3,000	-		-	-	#DIV/0!
Total Payroll Costs	15,000	10,638	8,000	9,654	-	-	-	#DIV/0!
100-204-0-10-62210 EEE Tuition Reimb & MG Total	15,000	10,638	8,000	9,654	-	-	-	#DIV/0!
100-204-0-10-62420 Early Ed Coordinator's Office								
100-204-0-10-62420-110.00 Salaries						45,750	45,750	#DIV/0!
100-204-0-10-62420-190.00 Health Buyout						-	-	#DIV/0!
100-204-0-10-62420-210.00 Health						6,616	6,616	#DIV/0!
100-204-0-10-62420-211.00 HRA						1,890	1,890	#DIV/0!
100-204-0-10-62420-220.00 FICA						3,500	3,500	#DIV/0!
100-204-0-10-62420-230.00 Life						1,160	1,160	#DIV/0!
100-204-0-10-62420-240.00 Retirement						-	-	#DIV/0!
100-204-0-10-62420-250.00 Workers Comp						300	300	#DIV/0!
100-204-0-10-62420-260.00 UCC						50	50	#DIV/0!
100-204-0-10-62420-280.00 Dental						400	400	#DIV/0!
100-204-0-10-62420-290.00 Flex						54	54	#DIV/0!
100-204-0-10-62420-294.00 LTD						-	-	#DIV/0!
Total Payroll Costs	-	-	-	-	-	59,720	59,720	#DIV/0!

FY21 MTSD General Fund Proposed Budget

Account/Description	FY18 Budget	FY18 Actual	FY19 Budget	Actual*	FY20 Budget**	FY21 Budget	Change from FY20 Budget	
							\$	%
100-204-0-10-62420 Early Ed Coordinator's Office Total	-	-	-	-	-	59,720	59,720	#DIV/0!
100-204-0-10-62711 EEE Transportation								
100-204-0-10-62711-510.00 EEE Transportation	174,208	171,205	230,482	182,415	242,147	232,862	(9,285)	-3.8%
Total Non-Payroll Costs	174,208	171,205	230,482	182,415	242,147	232,862	(9,285)	-3.8%
100-204-0-10-62711 EEE Transportation Total	174,208	171,205	230,482	182,415	242,147	232,862	(9,285)	-3.8%
TOTAL EARLY ED	1,614,285	1,510,210	1,694,806	1,400,688	1,892,399	1,951,271	58,872	3.1%
100-300 VOCATIONAL EDUCATION EXPENDITURES								
100-300-0-30-61300 Vocational Instruction								
100-300-0-30-61300-568.00 Tech Ed On Behalf Pmt	299,061	299,061	286,737	286,737	292,680	329,150	36,470	12.5%
100-300-0-30-61300-569.00 Tech Ed District Pmts	349,331	321,603	351,655	291,896	335,720	317,538	(18,182)	-5.4%
Total Non-Payroll Costs	648,392	620,664	638,392	578,633	628,400	646,688	18,288	2.9%
100-300-0-30-61300 Vocational Instruction Total	648,392	620,664	638,392	578,633	628,400	646,688	18,288	2.9%
100-300-0-30-62713 Vocational Transportation								
100-300-3-30-62713-519.00 Vocational Transportat	-	-	-	-	-	40,473	40,473	#DIV/0!
Total Non-Payroll Costs	-	-	-	-	-	40,473	40,473	#DIV/0!
100-300-0-30-62713 Vocational Transportation Total	-	-	-	-	-	40,473	40,473	#DIV/0!
TOTAL VOCATIONAL EDUCATION	648,392	620,664	638,392	578,633	628,400	687,161	58,761	9.4%
TOTAL GENERAL FUND EXPENDITURES	29,165,821	28,854,794	29,423,539	29,328,641	31,124,619	32,276,230	1,151,611	3.7%

* Unaudited

** MTSD plans to spend the FY20 budget as presented

LICENSES, FEES & PERMITS

Zoning Permit Fees:

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

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

Development Review Fees:

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

Licenses & Fees

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

Public Works Fees

Sewer Permit/Hook-up (residential).....	\$2,500.00
Water Permit/Hook-up (residential).....	\$2,500.00
Water Meter purchase.....	at current cost
Water Usage Rate	\$39.95/Unit/Qtr + \$4.05/1000 Gallons
Wastewater Usage Rate.....	\$49.17/Unit/Qtr + \$5.34/1000 Gallons
Highway Access Permit.....	\$140.00 application fee \$200 minimum refundable deposit \$2,500 refundable deposit, with one year warranty, if removing sidewalk panels other amounts depending on type of work
Excess Weight Permit.....	\$5.00 Single Vehicle/\$10.00 Fleet

Subject to change

Telephone Directory

For Town Departments, call:.....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.....893-2424
 Pound Keeper893-4297
 Fire Department (non-emergency).....891-8080
 Police Department (non-emergency)893-6171
 Rescue (non-emergency)891-8090
 Land Fill (Chittenden Solid Waste District).....872-8111
 Milton School District.....893-5400
 Superintendent of Schools893-5302
 Water Department.....893-1170

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

State House of Representatives	Chittenden 10	
	<i>John Palasik</i>	<i>363-5050</i>
	<i>Chris Mattos</i>	<i>922-2059</i>
	Grand Isle-Chittenden	
	<i>Mitzi Johnson</i>	<i>363-4448</i>
	<i>Leland Morgan</i>	<i>318-0227</i>
State & Federal Officials	<i>Governor Phil Scott</i>	<i>(802) 828-3333</i>
	<i>Senator Bernie Sanders</i>	<i>(202) 224-5141</i>
	<i>Senator Patrick Leahy</i>	<i>(202) 224-4242</i>
	<i>Representative Peter Welch</i>	<i>(202) 225-4115</i>
All legislators can be reached during session through the Sergeant of Arms		800-828-2228