

# TOWN OF JOHNSON VERMONT



ANNUAL REPORT  
FOR YEAR ENDING:  
JUNE 30, 2014

***TENTH ANNUAL JOHNSON TOWN MEETING DAY  
POTLUCK LUNCHEON***

When: Tuesday March 3th  
Where: JES Gym  
Time: Noon or whatever time  
Town Meeting breaks for lunch

Bring your favorite dish to share and sample lots of your favorite pot luck classics.  
Enjoy a delicious meal in the company of your friends and neighbors!

Sponsored by JES PTA  
Suggested donation \$5 per person  
Proceeds to benefit JES field trips and special programs

***HOPE TO SEE YOU AT TOWN MEETING!***

\*Potluck entrees & desserts may be dropped off in the kitchen prior to meeting's start.  
Please clearly label any dishes or utensils that will need to be returned, and you can pick them  
up in the kitchen after lunch.

Thank you

For questions, or to call to tell us what you'd like to bring, contact:  
Katie Orost 635-6622

## TABLE OF CONTENTS

Dedication	1
Johnson Information	2
Town Tax System Explanation	3
Auditor's Statement	3
Town Officers	4
Town Employees	7
Notice to Voters	8
Warnings	9
Selectboard's Proposed Budget Summary	12
Selectboard's Proposed Budget	15
Highway Department Capital Budget and Plan	27
13-14 Revenue Comparison Budget to Actual Chart	28
15-16 Proposed Total Revenue and Expense Chart	29
Balance Sheet	30
Money Voted at Town Meeting	33
Restricted Fund Balances	33
Statement of Town Indebtedness	34
Capital Equipment Fund	34
Selectboard Report	35
Municipal Manager Report	36
Listers' Report	38
Johnson Planning Commission Report	39
Community and Economic Development Coordinator's Report	40
Report of the Johnson Conservation Commission	42
Johnson Tree Board Report	43
Johnson Conservation Commission Expense/Revenue Report	44
Emerald Ash Borer Grant	44
Vermont Statewide Arbor Day Grant	45
Johnson Historical Society Financial Report	45
Johnson Historical Society Report	46
Communications Financial Report	48
Bandstand Fund	49
Town Properties	50
Dog License Account	51
Dog License Information	51
Johnson Dog Control Ordinance	52
Comparison Table	54
Tax Rate Table	54
Trust Fund Accounts	54
Delinquent Tax Report	55
2013-2014 Tax Accounting	58
Evergreen Ledge Cemetery Report	59
Plot Cemetery Report	59

Library Trustee's Report	60
Johnson Public Library Librarian's Report	61
Johnson Public Library Treasurer's Report	62
Proposed Budget 2015 Johnson Skate Park & Bike Track	63
Johnson Skate Park & Bike Track Committee Report	64
Johnson Skate Park Treasurer's Report	66
Emergency Contact Information	67
Lamoille County Sheriff's Department 2014 Annual Report	68
Lamoille County Sheriff's Department Communication Budget	69
Lamoille County Sheriff's Department Patrol Budget	70
Northern Emergency Medical Services Division	71
Northern Emergency Medical Services Division Budget	72
Johnson Fire Department Report	77
School Director's Report	79
Superintendent of Schools Report	80
2015-2016 Budget Tax Review	81
Effect of Proposed 2015-2016 School Budget on Sample Johnson Taxpayers	81
Johnson Elementary School Budget Summary by Function-Expenditures	82
Johnson Elementary School Budget Summary by Function-Revenues	90
Johnson Three Year Budget Comparison	93
Comparative Data for Cost Effectiveness for FY 2016	94
School Treasurer's Report	95
School Treasurer's Report - Capital Reserve Fund	97
School Treasurer's Report - Construction Account	97
2014 Calendar Year	98
Summary of Town and School District Meeting March 2014	99
Capstone Community Action	102
Central Vermont Adult Basic Education	103
Central Vermont Council on Aging	104
Clarina Howard Nichols Center	105
Lamoille County Planning Commission	106
Lamoille Home Health & Hospice	107
Lamoille Family Center	108
Lamoille Restorative Center	109
Meals on Wheels	110
Vermont Department of Health	111
Vermont League of Cities and Towns	112
Vermont 2-1-1	113



## DEDICATION

This year's Annual Town Report is dedicated to JoAnn Benford. JoAnn has been involved in Town Government for close to 30 years. She has worn many hats and held numerous offices to include Town and Village Auditor, Agent to Prosecute and Defend Suits, Agent to Convey Real Estate, Trustee of Public Money, Grand Juror and Library Trustee. In addition, she is on the Lamoille View Cemetery Board. She also handles all complaints for traffic tickets given by the Lamoille County Sheriff's Department. She listens to the reasons and/or excuses and then makes a fair assessment of what should be done.

JoAnn and her husband Steven reside on Railroad Street. She is the mother of 3 children, and grandmother to three beautiful grandchildren. She is a

licensed attorney in the State of Vermont and prepares tax returns for numerous people. You will often see her out riding her bicycle in the summertime or walking, even in the freezing cold weather. JoAnn and Steven share their property with other neighbors for a garden space. She is a very intelligent, fair, friendly and caring person.

She has given of herself selflessly to the Town of Johnson. Her devotion to the Town of Johnson is heartwarming. She is the Imelda Marcos of Town Government leaving many shoes to fill when she retires.....a daunting task for the Selectboard. It is with great respect and thanks that the 2014 Town Annual Report is dedicated to JoAnn Benford.

## JOHNSON

Chartered.....January 2, 1792  
Elevation above sea level.....516 feet  
Population (2010 census).....3446  
Area.....30,656 acres  
State Representative .....Mark Woodward  
State Representative.....Linda Martin  
State Senator .....Richard Westman

### Highway Summary as of February 10, 2014

Class 1 Town Highways	0.000
Class 2 Town Highways	Miles
No. 1	5.270
No. 2	0.500
No. 3	0.400
No. 4	2.430
No. 5	1.380
No.6	1.550
No.7	<u>1.600</u>
Total Class 2 Town Highways	13.130
Total Class 3 Town Highways	<u>36.410</u>
Total Town Highways	49.540 Miles
State Highway	
VT 15	6.843
VT 100C	<u>4.508</u>
Total State Highway	11.351 Miles

### Cover Picture

Canute Dalmasse was an administrator in Vermont state government, where he served for 36 years in positions that included Commissioner of Environmental Conservation and Deputy Secretary of the Agency of Natural Resources. He made significant and long lasting improvements to the protection of our natural environment. He had concerns for Vermont's rivers, and his dedication to the environment was inspirational to many.

## **TOWN OF JOHNSON TAX EXPLANATION**

1. Taxes assessed April 1<sup>st</sup> of the year.
  2. Taxes billed about July 1<sup>st</sup> of the year.
  3. Taxes due in the town Treasurer's Office in four installments: August 10, November 10, 2013 and February 10, May 10, 2014. Postmarks are not accepted.
  4. Voted at Town Meeting 1983 to collect interest on overdue taxes at 1% per month for the first three months from due date and 1 ½% thereafter.
  5. After May 10, 2014 all unpaid taxes for the year become delinquent and are turned over to the Tax Collector for collection.
  6. The Tax Collector adds a fee of eight percent (8%) to the amount to be collected and bills the delinquent taxpayer.
  7. The amount must be paid in full, including the Collector's fee and interest due to clear a taxpayer's name on the Town Records.
- 

## **AUDITOR'S STATEMENT**

In accordance with Section 1681 of Title 24, V.S.A., we have examined the accounts and records of the Town of Johnson. To the best of our knowledge, the financial statements and reports show the financial activity and financial position of the Town for the year ending June 30, 2014.

Respectfully Submitted,

JoAnn Benford

Susan Carney

Louise Cross

<b>TOWN OFFICERS - 2015</b>	
Moderator	David Williams
Clerk, Rosemary Audibert	Term Expires March 2017
Treasurer, Rosemary Audibert	Term Expires March 2017
Selectmen:	
Douglas Molde, 3 year term	Term Expires March 2015
Kathy Black, 2 year term	Term Expires March 2015
Howard Romero, 3 year term	Term Expires March 2016
Nathaniel Kinney, 2 year term	Term Expires March 2016
Eric Osgood, 3 year term	Term Expires March 2017
Grand Juror (App't by Selectboard)	Howard Romero
Agent to Convey Real Estate	Vacant
Plot Cemetery Agent ( App't by Selectboard)	David Marvin
Whiting-Hill Cemetery Agent	Selectman
Agent to Prosecute and Defend Suits	Vacant
Auditors:	
Louise Cross	Term Expires March 2015
Susan Carney	Term Expires March 2016
JoAnn Benford	Term Expires March 2017
Listers:	
Daniel Perkins	Term Expires March 2015
Jari Chevelier, Appointed	Term Expires March 2015
Rose Warner	Term Expires March 2016
Moderator, School District	David Williams
School District Clerk	Rosemary Audibert
School District Treasurer	Rosemary Audibert
School Directors:	
Therese Butler, 3 year term, Resigned	Term Expires March 2015
Pierre Laflamme, Appointed	Term Expires March 2015
Katie Orost, 2 year term	Term Expires March 2015
Sara Davies Coe, 3 year term	Term Expires March 2016
Edson Jones, 2 year term	Term Expires March 2016
Bobbie Moulton, 3 year term	Term Expires March 2017
Lamoille Union High School Directors:	
Eileen McKusick	Term Expires March 2015
Lauren Philie, Appointed	Term Expires March 2015
Eva Gagne	Term Expires March 2016
Library Trustees:	
Jessica Brickford (appointed by Selectboard)	Term Expires March 2015
JoAnn Benford	Term Expires March 2015
Debby Gillen, Resigned	Term Expires March 2016
Stacey Waterman, Appointed	Term Expires March 2015
Robert Schulz	Term Expires March 2017
Jane Nuse	Term Expires March 2018



Lamoille Regional Solid Waste District Supervisor:	
Seth Manchester - appointed	Term Expires March 2015
Board of Civil Authority:	
Mary Sladyk, Jennifer Burton, Margaret Warden, Janice Gearhart,	
Bert Thompson, Jan Perkins, Michael Dunham, Alan Manchester	
Shane Bouthillette, Helen McElroy	
Board of Selectboard & Town Clerk	
<b>APPOINTMENTS</b>	
Selectboard - Chairman	Eric Osgood
Selectboard - Vice Chairman	Howard Romero
Road Commissioner	Duncan Hastings
Road Foreman	P. Stephen Smith
Ass't Clerk/Treasurer	Jan Perkins
First Constable	Sharon Duffy
Second Constable	David Jones
Fence Viewers: Blaine Delisle, Margo Warden, Howard Romero	
Official Weigher	Vacant
Tree Warden	Noel Dodge
Health Officer	Sharon Duffy
Deputy Health Officer	Duncan Hastings
Vt. Emergency Management	Chairman of Selectboard
Energy Coordinator	Howard Romero
Town Service Officer	Nathaniel Kinney
Inspector of Lumber, Wood & Shingles	Vacant
Green Up Day, Chairman	Jennifer Stefanski
Planning Commission:	
Kim Dunkley, 3 year term	Term Expires March 2015
Cynthia Hennard, 2 year term	Term Expires March 2015
Robert Selby, 3 year term	Term Expires March 2016
Suzanne Dodge, 2 year term - resigned	Term Expires March 2016
Paul Warden, appointed	Term Expires March 2016
David Grozinsky, 2 year term	Term Expires March 2016
Brian Boyden, 3 year term	Term Expires March 2016
David Bergh, 3 year term	Term Expires March 2017
David Butler, 3 year term	Term Expires March 2017
Ben Waterman, 3 year term	Term Expires March 2017
Recreation Committee:	
Heather Rodriguez, Nat Kinney, Michele Boyden. Bobbie Moutlon	
Denise Sargent, Beth Foy	
Johnson Skate Park Committee:	
Casey Romero, Howard Romero, Greg Fatigate, Cornelius Murphy, Michael McLaughlin,	
Richard Bowen	
Conservation Commission	
Lois Frey, Carley Coolidge, Jeanne Engel, Eric Nuse, Cynthia Hamblin Perry	
Sue Lovering, Noel Dodge, Ann Marie Bahr. Louise von Weise	

Tree Board	
Sue Lovering, Court Perry, Noel Dodge, Dorcas Jones, Louise von Weise	
Fire Warden	Gordon Smith
Town Historian	Linda Jones
Johnson Historical Society	
Linda Jones, Dean West, Lois Frey, Tom Carney, Alice Whiting	
Frank Dodge, Howard Romero, Jess West, Jane Marshall	
Official Pound	Lamoille Kennels
Johnson Emergency Service:	
Fire, Ambulance, Police	911
Northern Emergency Medical Services	635-8900
Town Clerk's Office Hours:	635-2611
Monday through Friday 7:30 a.m. to 4:00 p.m.	
Selectmen's Meeting - Municipal Office Building, 7:00 p.m. on the third Monday of every month.	
Meetings are open to the public	
Library Trustee's meeting - 2nd Tuesday of every month - Town Clerk's Office	
Johnson Public Library:	
Hours - Tuesday 10:00 to 5:00      Friday 10:00 to 5:00	635-7141
Wednesday 11 to 6:00      Saturday 10:00 to 5:00	
Thursday 10:00 to 5:00	

## **TOWN EMPLOYEES**

DUNCAN HASTINGS	Manager
ROSEMARY AUDIBERT	Town Clerk & Treasurer
JAN PERKINS	Asst. Clerk & Treasurer
ANNE MULLINGS	Administrative Assistant to the Town Clerk
SUSAN TINKER	Accounts Receivable Clerk
LEA KILVADYOVA	Community & Economic Development Coordinator
P. STEPHEN SMITH	Road Foreman
CHRIS PERKINS	Road Maintenance
RAYMOND GILCRIS	Road Maintenance
JASON WHITEHILL	Road Maintenance

## **NOTICE TO VOTERS BEFORE ELECTION DAY**

### **CHECKLIST POSTED:**

By Sunday February 1, 2015 (or 30 days before your town meeting). The Town Clerk must post the checklist. Make sure your name is on it. If your name is not on it, you must complete an application to the checklist. (Available online at <http://www.sec.state.vt.us>, click on Elections or from your town clerk.)

### **REGISTER TO VOTE:**

Deliver your application to the checklist to your Town Clerk's office no later than 5:00 p.m. Wednesday, February 25, 2015 or mail to the Department of Motor Vehicles with a postmark before the deadline.

### **EARLY OR ABSENTEE BALLOTS:**

You, or a family member on your behalf, may request an early or absentee ballot from your Town Clerk by telephone, mail or e-mail at any time up until 5 p.m. or closing of the Town Clerk's office on the day before the election, March 2, 2015. An authorized person can apply for you to get a ballot only in person or in writing.

You can also go to the Town Clerk's office and vote your ballot while at the office. Or, you can pick up your ballot at the Town Clerk's Office and take it home to vote. (You cannot pick up a ballot for your spouse or anyone else.)

If you take your ballot or have a ballot sent to you, you must return the ballot to the Town Clerk's office or to the polling place no later than 7 p.m. on the day of the election.

If you are ill or disabled, you can request that a pair of Justices of the Peace deliver a ballot to you. You can request assistance in reading or marking your ballot from the justices. They must return the ballot to the Town Clerk for you.

SAMPLE BALLOTS POSTED: Wednesday, February 11, 2015.

### **ON ELECTION DAY**

- If your name was dropped from the checklist in error, explain the situation to your town clerk and ask that it be put back on.
- If the problem isn't cleared up to your satisfaction, have the town clerk, a selectman or other members of the board of civil authority call an immediate meeting of the members of the board who are present at the polls. They should investigate the problem and clear it up.
- If you are still not satisfied, you may take a brief written request to a Superior Court Judge, who will rule on your request before the polls close that day. Call the Secretary of State's Office at 1-800-439-VOTE for more information. If you have physical disabilities, are visually impaired or can't read, you may bring the person of your choice to assist you or you can request assistance from two election officials.
- If you cannot get from the car into the polling place, two election officials may bring a ballot to your car.

### **THE FOLLOWING ARE PROHIBITED BY LAW:**

- Do not knowingly vote more than once, either in the same town or in different towns.
- Do not mislead the Board of Civil Authority about your own or another person's eligibility to vote. You can only register to vote and remain on the checklist in the town of your principal dwelling place.
- Do not display any campaign literature, stickers, buttons, etc. within the building containing a polling place. However, a voter may bring a small card or paper into the polling place for his or her own use in remembering candidates so long as it is not publicly displayed.
- Do not solicit votes or otherwise campaign within the building containing a polling place.
- Do not interfere with the progress of a voter going to or from the polling place. This includes socializing in a manner that will disturb other voters.

FOR HELP OR INFORMATION  
Call the Secretary of State's Office  
1-800-439-VOTE (8683) (Accessible by TDD)

**WARNINGS**  
For the  
Annual School District of Johnson, Vermont  
And the  
Annual Town Meeting for the Town of Johnson, Vermont  
March 3, 2015

The inhabitants of the Town of Johnson, Vermont, who are legal voters in the Town Meeting and Town School District Meeting of said Johnson, respectively, are hereby notified and warned to meet in Town Meeting and Town School District Meeting at the Gymnasium of the Johnson Elementary School in said Johnson on Tuesday, March 3, 2015 at nine-o'clock in the forenoon, local time, to transact the following articles of business.

- Article 1. To elect a Moderator for the Town Meeting and a Moderator for the Town School District Meeting, respectively.
- Article 2. To elect a Clerk for the Town School District.
- Article 3. To elect two Town School District Directors. One for a three year term, one for a two year term.
- Article 4. To elect all other Town and Town School District Officers required by law.

The Election of Town and Town School District Officers is by Australian Ballot System as a result of affirmative action on Article 33 of the 1978 Annual Town Meeting.

Notice is hereby given that the ballot boxes for reception of ballots for the election of Town and Town School District Officers (Articles 1 through 4) will be open at 9:00 a.m. when Town Meeting opens and shall close at 7:00 p.m. in the evening.

**ANNUAL TOWN MEETING**

- Article 5. To review the reports of the town officers and others as included in the Town Annual Report.
- Article 6. To establish the rates of compensation for the Town Officers.
- Article 7. Will the Town vote a budget to meet the expenses and liabilities of the Town?
- Article 8. Will the voters of the Town vote to exempt the non-public use portion of the "Holcomb House" from property taxation for a period of five years, as per 32 VSA Section 3840?
- Article 9. Shall the Town of Johnson increase the property tax exemption available to all qualified people, to include all veterans 50% or more disabled from \$20,000 of

appraisal value to \$40,000 of appraisal value in accordance with 32 V.S.A §3802(11) to be effective on April 1, 2015?

- Article 10. Will the voters of the Town of Johnson in Town Meeting, 2015, vote to appropriate the sum of \$1320.00 to be used to support the services of the Clarina Howard Nichols Center, an organization providing services, support, and shelter to survivors and their children who have been affected by domestic or sexual violence throughout Lamoille County?
- Article 11. Will the voters hear a report from the Committee on Form Based Code regarding the community based process to determine if a Form Based Code is appropriate for and desired by Johnson, as per article 14 of the 2014 Town Warning?
- Article 12. To transact such other business as may be properly brought before this Town Meeting.

Date at Johnson this 28th day of January, 2015.

Eric Osgood  
Douglas Molde  
Selectboard

Howard Romero  
Kathy Black

Johnson, Vermont, town Clerk's Office, January 29th 2015 at 8:00 am received the foregoing warning and the same is duly recorded before posting.

Attest: Rosemary Audibert, Town Clerk

#### JOHNSON TOWN SCHOOL DISTRICT MEETING

- Article 13. To hear and act upon the reports of the School District Directors.
- Article 14. To establish the rates of compensation for the Town School District Officers, if any.
- Article 15. Shall the School District authorize the Board of School Directors to hold any audited fund balance as of June 30, 2014 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?
- Article 16. Will the Town School District vote to approve and appropriate an operating Budget for the fiscal year July 1, 2015 through June 30, 2016 for the debts and current expenses of the District? If so, provide for fixing the amount thereof.

Article 17. Will the Town School District authorize the School Directors to borrow money to pay current expenses and debts of said District in anticipation of the collection of taxes and returns from the State of Vermont for such purposes? If so, provide whether the same shall be done by order or notes of the district.

Article 18. To transact such other business as may be properly brought before the Town School District Meeting

Date at Johnson this 12th day of January, 2015.

Katie Orost  
Sara Davies Coe  
Edson Jones  
Bobbie Moulton  
Pierre Laflamme  
School Board

Johnson, Vermont, town Clerk's Office, January 29, 2015 at 8:00 a.m. received the foregoing warning and the same is duly recorded before posting.

Attest: Rosemary Audibert, Town Clerk

	A	B	C	D	E	F	G	H
1	<b>2015-2016 Proposed Town Budget Summary</b>							
2	Revenue	13-14	13-14	over/under	14-15	Estimated	Proposed	%
3	Account Description	Budget	Actual	Budget	Budget	Year end	15-16	CHANGE
4	Tax Related							
10	subtotal	\$ 34,000	\$ 50,693	\$ 16,693	\$ 34,000	\$ 40,000	\$ 40,000	17.6%
11	Fees, Licenses, Fines	\$ -	\$ -					
24	subtotal	\$ 34,175	\$ 38,345	\$ 4,170	\$ 36,325	\$ 35,370	\$ 36,175	-0.4%
25	State/Federal	\$ -	\$ -					
35	subtotal	\$ 430,000	\$ 470,545	\$ 40,545	\$ 439,500	\$ 593,580	\$ 661,673	50.6%
36	Other Revenue	\$ -	\$ -					
56	subtotal	\$ 88,227	\$ 151,141	\$ 62,914	\$ 114,543	\$ 109,331	\$ 126,430	10.4%
57	Library Revenue	\$ -	\$ -					
68	subtotal	\$ 23,850	\$ 25,098	\$ 1,248	\$ 23,650	\$ 28,940	\$ 26,570	12.3%
69	Rec. Committee Revenue	\$ -	\$ -					
84	subtotal	\$ 14,050	\$ 12,505	\$ (1,545)	\$ 13,950	\$ 14,063	\$ 12,650	-9.3%
85	Historical Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
94	Subtotal	\$ 5,300	\$ 83,056	\$ 77,756	\$ 6,340	\$ 6,920	\$ 32,718	416.1%
95	Total Revenue (less property tax)	\$ 629,602	\$ 831,384	\$ 201,782	\$ 668,308	\$ 828,203	\$ 936,216	40.1%
96	Est. Fund Bal. to reduce taxes	\$ 131,811	\$ 143,585	\$ 11,774	\$ 130,962	\$ 130,962	\$ 91,149	-30.4%
97	Loan Principal 188 L Main E.	\$ -	\$ -	\$ -	\$ 48,983	\$ 48,983	\$ 49,909	1.9%
98	Amount to be raised by taxes	\$ 1,288,769	\$ 1,343,408	\$ 54,639	\$ 1,456,113	\$ 1,456,113	\$ 1,514,071	4.0%
99	Total Revenue	\$ 2,050,182	\$ 2,318,377	\$ 268,195	\$ 2,255,383	\$ 2,415,278	\$ 2,541,436	12.68%
100	EXPENSE							
101	GENERAL GOVERNMENT	\$ -	\$ -					
102	Salaries and Benefits	\$ -	\$ -					
120	Subtotal	\$ 285,064	\$ 273,585	\$ (11,479)	\$ 298,362	\$ 311,995	\$ 320,713	7.5%
121	Selectboard Expense	\$ -	\$ -					
166	subtotal	\$ 208,973	\$ 250,840	\$ 41,867	\$ 229,735	\$ 283,375	\$ 265,860	15.7%
167	Town Office Expense	\$ -	\$ -					
183	subtotal	\$ 36,300	\$ 35,545	\$ (755)	\$ 36,800	\$ 39,878	\$ 36,800	0.0%
184	Buildings & Grounds Expense	\$ -	\$ -					
206	subtotal	\$ 33,000	\$ 31,587	\$ (1,413)	\$ 40,940	\$ 38,000	\$ 40,500	-1.1%
207	Public Safety Expense	\$ -	\$ -					
214	subtotal	\$ 594,123	\$ 593,236	\$ (886)	\$ 618,815	\$ 618,815	\$ 642,095	3.8%
215	LIBRARY	\$ -	\$ -					
239	subtotal	\$ 94,642	\$ 99,675	\$ 5,033	\$ 100,198	\$ 106,131	\$ 102,138	1.9%
240	Recreation Committee							
265	subtotal	\$ 25,900	\$ 24,355	\$ (1,545)	\$ 25,900	\$ 16,865	\$ 25,000	-3.5%
266	Historical Society	\$ -	\$ -				\$ -	
277	subtotal	\$ 6,800	\$ 6,133	\$ (667)	\$ 7,840	\$ 3,550	\$ 5,400	-31.1%
278	TOTAL GENERAL GOVERNMENT	\$ 1,284,802	\$ 1,314,957	\$ 30,156	\$ 1,358,590	\$ 1,418,609	\$ 1,438,506	5.9%



	A	B	C	D	E	F	G	H
1	<b>2015-2016 Proposed Town Budget Summary</b>							
2	Revenue	13-14	13-14	over/under	14-15	Estimated	Proposed	%
3	Account Description	Budget	Actual	Budget	Budget	Year end	15-16	CHANGE
279	HIGHWAY	\$ -	\$ -					
280	Highway Salaries & Benefits	\$ -	\$ -					
285	subtotal	\$ 226,829	\$ 225,546	\$ (1,283)	\$ 231,295	\$ 232,995	\$ 233,306	0.9%
286	Buildings & Grounds Expense	\$ -	\$ -					
294	subtotal	\$ 24,650	\$ 28,287	\$ 3,637	\$ 24,650	\$ 25,650	\$ 25,650	4.1%
295	Summer Roads	\$ -	\$ -					
307	subtotal	\$ 218,600	\$ 191,480	\$ (27,120)	\$ 225,100	\$ 307,878	\$ 319,969	42.1%
308	Winter Roads	\$ -	\$ -					
313	subtotal	\$ 54,100	\$ 63,887	\$ 9,787	\$ 64,100	\$ 76,291	\$ 64,100	0.0%
314	Bridges & Culverts	\$ -	\$ -					
320	subtotal	\$ 20,000	\$ 37,770	\$ 17,770	\$ 20,000	\$ 10,100	\$ 139,225	596.1%
321	Equipment	\$ -	\$ -					
331	subtotal	\$ 235,861	\$ 286,684	\$ 50,823	\$ 251,586	\$ 253,036	\$ 240,893	-4.3%
332	Other	\$ -	\$ -					
335	subtotal	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600	0.0%
336	Highway	\$ 783,640	\$ 837,253	\$ 53,613	\$ 820,331	\$ 909,550	\$ 1,026,743	25.2%
337	Articles	\$ -	\$ -					
352	subtotal	\$ 27,478	\$ 27,478	\$ -	\$ 27,478	\$ 27,478	\$ 26,278	-4.4%
353	Total Budget	\$ 2,095,920	\$ 2,179,688	\$ 83,769	\$ 2,206,400	\$ 2,355,637	\$ 2,491,527	12.92%
354				estimated surplus 14-15		\$ 59,641		
355								
356	Estimated 13-14 + 12-13 COH Balance		\$ 130,962					
357	Actual Cash Bal 13-14 (before reservations)		\$ 180,201					
374	Actual Cash Bal 13-14 (less reservations)		\$ (62,654)					
386	Actual Cash Bal 13-14 (after reservations)		\$ (193,616)					
388	Delinquent Tax Due		\$ 225,124					
389	Available COH Bal 13-14		\$ 31,508					
391	Est. Current Year End (14-15) COH Bal.		\$ 59,641					
392	Estimated 14-15 + 13-14 COH Balance		\$ 91,149					
394	Proposed 15-16 COH Balance Reserved for other Purposes							
396	To reduce taxes 15/16 budget	\$ 91,149						
403	Total Reserved	\$ 91,149						
427								

	A		B	C	D	E	F	G	H
1	<b>2015-2016 Proposed Town Budget Summary</b>								
2	Revenue	13-14		13-14	over/under	14-15	Estimated	Proposed	%
3	Account Description	Budget	Actual	Budget	Budget	estimated	Year end	15-16	CHANGE
428	Estimated Impact on Taxes					estimated	estimated		
429	Assessed								
430	Value	GL value	14-15 tax rate	14-15 tax bill	15-16 tax rate	15-16 tax bill	15-16 tax rate	increase	
431	\$	100,000.00	\$0.6946	\$ 694.60	\$0.7141	\$ 714.06	\$ 714.06	\$ 19.46	
432	\$	150,000.00	\$0.6946	\$ 1,041.90	\$0.7141	\$ 1,071.09	\$ 1,071.09	\$ 29.19	
433	\$	200,000.00	\$0.6946	\$ 1,389.20	\$0.7141	\$ 1,428.12	\$ 1,428.12	\$ 38.92	
434	\$	250,000.00	\$0.6946	\$ 1,736.50	\$0.7141	\$ 1,785.15	\$ 1,785.15	\$ 48.65	
435	\$	300,000.00	\$0.6946	\$ 2,083.80	\$0.7141	\$ 2,142.17	\$ 2,142.17	\$ 58.37	
436	\$	350,000.00	\$0.6946	\$ 2,431.10	\$0.7141	\$ 2,499.20	\$ 2,499.20	\$ 68.10	
437									
438			Proposed	Actual					
439			15-16 by taxes	14-15 by taxes	increase/decrease				
440	Estimated 14-15 tax rate	raised by taxes	\$ 1,514,071	\$ 1,456,113	\$ 57,958				
441	(no growth in grand list)		\$ -						
442	2014 lodged G. List		\$ 2,122,224						
443	est. 15-16 rate proposed budget		\$ 0.7134						
444	cost of 15-16 rate budget articles	\$ 26,278.00	\$ 0.0124						
445	cost 15-16 warned article	\$ 1,320.00	\$ 0.0006						
446	est. 14-15 tax rate proposed		\$ 0.6924						
447	14-15 actual tax rate		\$ 0.6946						
448	difference 13-14 act. to 14-15 est.		\$ 0.0188						
449	Est % change tax rate (act. to est.)		2.72%						
450	15-16 est. bud + warned art. rate		\$ 0.7141						
451	14-15 actual tax rate		\$ 0.6946						
452	difference 14-15 act. to 15-16 est.		\$ 0.0195						
453	Est % change tax rate (act. to est.)		2.80%						
454									
455									

	A		B		C		D	E	F	G
	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)									
1	13-14		13-14		over/under		14-15	Estimated		Proposed
2	Budget		Actual		Budget		Budget	Year end		15-16
3	Account Description									
4	Tax Related									
5	Current Taxes	\$ 1,334,507	\$ 1,343,408	\$ 8,901	\$ 1,456,113	\$ 1,456,113	\$ 1,514,071			\$ 1,514,071
6	Late Tax Penalty Revenue	\$ 12,000	\$ 18,365	\$ 6,365	\$ 12,000	\$ 13,000	\$ 15,000			\$ 15,000
7	Tax Sale Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
8	Interest: Delinquent Tax	\$ 10,000	\$ 18,378	\$ 8,378	\$ 10,000	\$ 15,000	\$ 13,000			\$ 13,000
9	Interest Current Tax	\$ 12,000	\$ 13,950	\$ 1,950	\$ 12,000	\$ 12,000	\$ 12,000			\$ 12,000
10	subtotal	\$ 34,000	\$ 50,693	\$ 16,693	\$ 34,000	\$ 40,000	\$ 40,000			\$ 40,000
11	Fees, Licenses, Fines	\$ -	\$ -							
12	Other Fees	\$ -	\$ 626	\$ 626	\$ -	\$ 120	\$ -			\$ -
13	Overweight Permit Fees	\$ 200	\$ 425	\$ 225	\$ 200	\$ 350	\$ 200			\$ 200
14	Clerk's Office Fees	\$ 21,000	\$ 24,121	\$ 3,121	\$ 23,000	\$ 23,400	\$ 23,000			\$ 23,000
15	Fish and Game Fees	\$ 150	\$ 119	\$ (32)	\$ 150	\$ 100	\$ 150			\$ 150
16	Liquor Licenses	\$ 600	\$ 1,180	\$ 580	\$ 600	\$ 500	\$ 500			\$ 500
17	Dog Licenses	\$ 2,000	\$ 2,686	\$ 686	\$ 2,000	\$ 2,000	\$ 2,000			\$ 2,000
18	Marriage Licenses	\$ 175	\$ 340	\$ 165	\$ 175	\$ 200	\$ 175			\$ 175
19	Revenue from Law Enforcement	\$ 9,000	\$ 6,980	\$ (2,020)	\$ 9,000	\$ 7,500	\$ 9,000			\$ 9,000
20	Parking Fines	\$ 250	\$ 175	\$ (75)	\$ 250	\$ 200	\$ 200			\$ 200
21	Dog Fines	\$ 300	\$ 748	\$ 448	\$ 500	\$ 500	\$ 500			\$ 500
22	Driveway Permits	\$ 500	\$ 375	\$ (125)	\$ 450	\$ 500	\$ 450			\$ 450
23	Sewer Service Area fees	\$ -	\$ 572	\$ 572	\$ -	\$ -	\$ -			\$ -
24	subtotal	\$ 34,175	\$ 38,345	\$ 4,170	\$ 36,325	\$ 35,370	\$ 36,175			\$ 36,175
25	State/Federal	\$ -	\$ -							
26	State Aid Highways Payment	\$ 100,000	\$ 109,501	\$ 9,501	\$ 105,000	\$ 109,390	\$ 105,000			\$ 105,000
27	Current Use Payment	\$ 60,000	\$ 64,403	\$ 4,403	\$ 63,500	\$ 71,031	\$ 65,000			\$ 65,000
28	Pilot Payment	\$ 240,000	\$ 253,616	\$ 13,616	\$ 250,000	\$ 276,893	\$ 260,000			\$ 260,000
29	Maint. of G. List & EEGL	\$ 9,000	\$ 12,673	\$ 3,673	\$ 9,000	\$ 9,000	\$ 9,000			\$ 9,000
30	ANR Lands PILOT	\$ 12,000	\$ 14,271	\$ 2,271	\$ 12,000	\$ 14,484	\$ 12,000			\$ 12,000
31	State Grants (highway)	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 87,231	\$ 181,749			\$ 181,749
32	State Grants (other)	\$ 9,000	\$ 2,896	\$ (6,104)	\$ -	\$ 25,551	\$ 28,924			\$ 28,924
33	USDA RBEG	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
34	CDBG - Store	\$ -	\$ 3,185	\$ 3,185	\$ -	\$ -	\$ -			\$ -
35	subtotal	\$ 430,000	\$ 470,545	\$ 40,545	\$ 439,500	\$ 593,580	\$ 661,673			\$ 661,673
36	Other Revenue	\$ -	\$ -							
37	Lamoille City Emer. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -
38	Lease Land	\$ -	\$ 7	\$ 7	\$ -	\$ 7	\$ -			\$ -
39	Overrun Stone Income	\$ 6,000	\$ 13,311	\$ 7,311	\$ 10,000	\$ 6,000	\$ 7,500			\$ 7,500

	A		B		C		D	E		F	G	
2015-2016 Town Budget (Approved by Selectboard on 1/22/15)												
2	13-14		13-14		over/under		14-15			Estimated	Proposed	
3 Account Description	Budget		Actual	Budget	Budget		Budget	Year end			15-16	
40 Interest On Investments	\$	2,500	\$	1,477	\$	(1,023)	\$	1,000	\$	1,200	\$	1,000
41 Misc. Reimbursements	\$	2,500	\$	7,074	\$	4,574	\$	2,500	\$	2,500	\$	2,500
42 Rev. Highway Restricted Fund	\$	69,477	\$	102,942	\$	33,465	\$	75,293	\$	75,293	\$	64,180
43 Cost Misc. Accts. Rec.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
44 Misc. Revenue	\$	250	\$	2,635	\$	2,385	\$	250	\$	331	\$	250
45 E. Johnson Sewer Interest	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
46 E. Johnson Sewer Bond Rev.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
47 E. Johnson Sewer Bond Penalty	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
48 Projects/Events/Celebration Rev.	\$	2,500	\$	8,588	\$	6,088	\$	2,500	\$	3,000	\$	3,000
49 Conservation Commission Revenue	\$	-	\$	1,250	\$	1,250	\$	-	\$	-	\$	-
50 Rev. Bldgs & Equip. Restricted Fd.	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
51 Historical Society	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
52 Rev. Records Preservation Fund	\$	5,000	\$	5,262	\$	262	\$	5,000	\$	5,000	\$	5,000
53 Bridge Reserve Fund	\$	-	\$	-	\$	-	\$	-	\$	-	\$	25,000
54 Dr. Holcomb House Rental Income	\$	-	\$	8,596	\$	8,596	\$	16,000	\$	16,000	\$	16,000
55 Dr. Holcomb House Hist. Soc. In lieu of rent	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	2,000
56 subtotal	\$	88,227	\$	151,141	\$	62,914	\$	114,543	\$	109,331	\$	126,430
57 Library Revenue	\$	-	\$	-								
58 Farrington Trust	\$	6,500	\$	6,502	\$	2	\$	6,500	\$	6,500	\$	6,500
59 USB Fund	\$	4,200	\$	3,930	\$	(270)	\$	4,000	\$	3,500	\$	3,500
60 Interest & Dividends	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
61 Donations/Fines/Sales	\$	250	\$	784	\$	534	\$	250	\$	250	\$	250
62 Grant Funds	\$	6,750	\$	7,415	\$	665	\$	6,750	\$	12,070	\$	9,750
63 Adopt an Author	\$	350	\$	551	\$	201	\$	350	\$	350	\$	350
64 Copies/computer revenue	\$	400	\$	519	\$	119	\$	400	\$	450	\$	400
65 Miscellaneous Revenue	\$	400	\$	331	\$	(70)	\$	400	\$	320	\$	320
66 Roger & Georgia Jones Endowment	\$	5,000	\$	5,068	\$	68	\$	5,000	\$	5,500	\$	5,500
67 Library Reserve Funds	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
68 subtotal	\$	23,850	\$	25,098	\$	1,248	\$	23,650	\$	28,940	\$	26,570
69 Rec. Committee Revenue	\$	-	\$	-								
70 Program Revenue	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
71 Interest & Dividends	\$	-	\$	31	\$	31	\$	-	\$	31	\$	-
72 Donations/Fundraising	\$	500	\$	903	\$	403	\$	500	\$	903	\$	100
73 Baseball	\$	1,500	\$	809	\$	(691)	\$	1,500	\$	809	\$	500
74 Ski Club	\$	6,200	\$	2,785	\$	(3,415)	\$	3,500	\$	4,345	\$	4,200
75 Softball	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-

	A		B		C		D	E		F	G
	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)										
1	13-14		13-14		over/under		14-15		Estimated		Proposed 15-16
2	Budget		Actual		Budget		Budget		Year end		
3	Account Description										
76	Adult programs		\$	1,000	\$	-	\$	(1,000)	\$	500	\$
77	Activities and Events		\$	200	\$	-	\$	(200)	\$	200	\$
78	New Programs		\$	1,000	\$	-	\$	(1,000)	\$	500	\$
79	Basketball		\$	750	\$	2,401	\$	1,651	\$	750	\$
80	Soccer		\$	900	\$	1,715	\$	815	\$	1,500	\$
81	Gymnastics		\$	2,000	\$	3,860	\$	1,860	\$	5,000	\$
82	Miscellaneous Revenue		\$	-	\$	-	\$	-	\$	-	\$
83	Toddler Playground		\$	-	\$	-	\$	-	\$	-	\$
84	subtotal		\$	14,050	\$	12,505	\$	(1,545)	\$	13,950	\$
85	Historical Society		\$	-	\$	-	\$	-	\$	-	\$
86	Donations & In Memorium		\$	1,000	\$	44,410	\$	43,410	\$	1,000	\$
87	Book Sales		\$	60	\$	84	\$	24	\$	-	\$
88	Fundraising		\$	3,200	\$	4,570	\$	1,370	\$	4,000	\$
89	Membership		\$	1,000	\$	3,430	\$	2,430	\$	1,300	\$
90	Interest		\$	40	\$	63	\$	23	\$	40	\$
91	Program Income		\$	-	\$	-	\$	-	\$	-	\$
92	188 LME Rent		\$	-	\$	-	\$	-	\$	-	\$
93	Misc Income		\$	-	\$	30,499	\$	30,499	\$	-	\$
94	Subtotal		\$	5,300	\$	83,056	\$	77,756	\$	6,340	\$
95	Total Revenue (less property tax)		\$	629,602	\$	831,384	\$	201,782	\$	668,308	\$
96	Est. Fund Bal. to reduce taxes		\$	131,811	\$	143,585	\$	11,774	\$	130,962	\$
97	Loan Principal 188 L Main E.		\$	-	\$	-	\$	-	\$	48,983	\$
98	Amount to be raised by taxes		\$	1,288,769	\$	1,343,408	\$	54,639	\$	1,456,113	\$
99	Total Revenue		\$	2,050,182	\$	2,318,377	\$	268,195	\$	2,255,383	\$
100	Tax Stabilization										\$
101	GENERAL GOVERNMENT		\$	-	\$	-	\$	-	\$	-	\$
102	Salaries and Benefits		\$	-	\$	-	\$	-	\$	-	\$
103	Board Salaries		\$	5,200	\$	5,200	\$	-	\$	5,200	\$
104	Office Admin. Salaries		\$	96,187	\$	97,807	\$	1,620	\$	112,320	\$
105	Town Officers/Officials Salaries		\$	2,091	\$	1,360	\$	(731)	\$	2,133	\$
106	Animal Control Services		\$	3,659	\$	2,415	\$	(1,244)	\$	3,731	\$
107	Health Officers Salaries		\$	1,046	\$	500	\$	(546)	\$	1,066	\$
108	Lister Salaries		\$	19,997	\$	18,194	\$	(1,803)	\$	20,669	\$
109	Auditor Salaries		\$	1,307	\$	692	\$	(615)	\$	1,332	\$
110	Planning Salaries		\$	1,300	\$	549	\$	(751)	\$	1,500	\$
111	Holiday,sick,vacation		\$	16,974	\$	22,246	\$	5,272	\$	19,821	\$

	A	B	C	D	E	F	G
1	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)						
2		13-14	13-14	over/under	14-15	Estimated	Proposed
3	Account Description	Budget	Actual	Budget	Budget	Year end	15-16
112	Skate Park Salaries	\$	-	\$ 216	\$ 216	\$	\$ -
113	CEDC Salary	\$	18,769	\$ 15,849	\$ (2,920)	\$ 19,143	\$ 19,524
114	Ordinance Enforcement	\$	1,500	\$ 80	\$ (1,420)	\$ 1,000	\$ -
115	Social Security	\$	30,191	\$ 31,331	\$ 1,140	\$ 32,093	\$ 32,404
116	Retirement	\$	18,155	\$ 18,855	\$ 700	\$ 20,334	\$ 20,522
117	Unemployment	\$	2,000	\$ 672	\$ (1,328)	\$ 1,500	\$ 1,500
118	Insurances	\$	65,788	\$ 57,621	\$ (8,167)	\$ 70,321	\$ 75,358
119	SECTION 125 PLAN	\$	900	\$ -	\$ (900)	\$ 900	\$ 250
120	Subtotal	\$	285,064	\$ 273,585	\$ (11,479)	\$ 298,362	\$ 320,713
121	Selectboard Expense	\$	-	\$ -			
122	Town Report Expense	\$	3,500	\$ 2,810	\$ (690)	\$ 3,500	\$ 3,500
123	Audit Expense	\$	3,000	\$ 6,500	\$ 3,500	\$ 15,455	\$ 6,500
124	Planning Commission Expense	\$	900	\$ -	\$ (900)	\$ 900	\$ 900
125	Lister Expense	\$	500	\$ 1,269	\$ 769	\$ 500	\$ 500
126	Re-appraisal Fund	\$	9,000	\$ 9,000	\$ -	\$ 9,000	\$ 9,000
127	E Johnson Sewer Electricity	\$	350	\$ 367	\$ 17	\$ 350	\$ 350
128	Streetlights	\$	2,100	\$ 2,857	\$ 757	\$ 2,200	\$ 2,200
129	Legal Expenses	\$	12,000	\$ 4,703	\$ (7,298)	\$ 11,000	\$ 11,000
130	Selectboard Consultant Services	\$	5,000	\$ 7,980	\$ 2,980	\$ 5,000	\$ 5,000
131	P. Commission Consultant	\$	-	\$ -	\$ -	\$ 15,000	\$ -
132	Selectboard Contracted Services	\$	2,500	\$ 3,988	\$ 1,488	\$ 2,500	\$ 2,500
133	Listers Contracted Services	\$	-	\$ -	\$ -	\$ -	\$ -
134	Tax Maps & related	\$	6,500	\$ 4,637	\$ (1,863)	\$ 6,500	\$ 6,500
135	P. Commission Contracted	\$	-	\$ -	\$ -	\$ -	\$ -
136	General Insurance	\$	39,219	\$ 41,885	\$ 2,666	\$ 46,377	\$ 47,530
137	P. Commission Projects/Grants	\$	-	\$ -	\$ -	\$ -	\$ 19,500
138	Beautification	\$	2,000	\$ -	\$ (2,000)	\$ 2,000	\$ 2,000
139	Projects/Events/Celebration	\$	4,000	\$ 6,026	\$ 2,026	\$ 4,000	\$ 4,000
140	Sterling Project	\$	-	\$ -	\$ -	\$ -	\$ -
141	USDA RBEG grant	\$	-	\$ -	\$ -	\$ -	\$ -
142	CDBG Store Loan	\$	-	\$ 3,509	\$ 3,509	\$ -	\$ -
143	Trailhead Building grant	\$	-	\$ 3,349	\$ 3,349	\$ -	\$ -
144	Tax Adjustments Prior Yr	\$	-	\$ -	\$ -	\$ -	\$ -
145	Non Motorized Path Grant	\$	-	\$ -	\$ -	\$ -	\$ 19,500
146	Tax Abateaments	\$	-	\$ 209	\$ 209	\$ -	\$ -
147	Tax Sales	\$	-	\$ 3,683	\$ 3,683	\$ -	\$ -

	A	B	C	D	E	F	G
1	<b>2015-2016 Town Budget (Approved by Selectboard on 1/22/15)</b>						
2		13-14	13-14	over/under	14-15	Estimated	Proposed
3	<b>Account Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Year end</b>	<b>15-16</b>
148	10% G.L.. taxes	\$ 59,233	\$ 59,233	\$ -	\$ 59,107	\$ 59,107	\$ 59,465
149	Interest On Loan Payments	\$ 4,666	\$ 7,791	\$ 3,125	\$ 4,756	\$ 4,756	\$ 4,337
150	Interest on Loan Dr. Holcomb House	\$ -	\$ 2,268	\$ 2,268	\$ 2,268	\$ 3,853	\$ 2,927
151	General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	County Tax	\$ 25,663	\$ 25,663	\$ -	\$ 22,193	\$ 22,193	\$ 25,787
153	LCPC Dues	\$ 1,877	\$ 1,877	\$ -	\$ 1,877	\$ 1,877	\$ 1,877
154	VLCT Dues	\$ 4,290	\$ 4,290	\$ -	\$ 4,535	\$ 4,535	\$ 4,662
155	Other Dues	\$ 75	\$ 125	\$ 50	\$ 75	\$ 75	\$ 75
156	Lamoille City Ind. Dev Dues	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
157	Emergency Management R. Fund	\$ 7,500	\$ 31,473	\$ 23,973	\$ 7,500	\$ 7,500	\$ 7,500
158	Skate Park Committee Expense	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
159	Conservation Commission Expense	\$ 350	\$ 210	\$ (140)	\$ 1,500	\$ 1,500	\$ 1,500
160	Historical Society	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
161	Preparedness Grant	\$ -	\$ 449	\$ 449	\$ -	\$ -	\$ -
162	Arbor Day Grant	\$ -	\$ 10	\$ 10	\$ -	\$ -	\$ -
163	Lease Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	Solid Waste/Landfill Expense	\$ 8,000	\$ 7,700	\$ (300)	\$ 8,000	\$ 9,000	\$ 8,000
165	Misc. Expenses	\$ 750	\$ 980	\$ 230	\$ 3,250	\$ -	\$ 3,250
166	<b>subtotal</b>	<b>\$ 208,973</b>	<b>\$ 250,840</b>	<b>\$ 41,867</b>	<b>\$ 229,735</b>	<b>\$ 283,375</b>	<b>\$ 265,860</b>
167	<b>Town Office Expense</b>	\$ -	\$ -	\$ -			
168	Postage	\$ 5,000	\$ 4,670	\$ (330)	\$ 5,000	\$ 5,000	\$ 5,000
169	Certified Mailings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170	Office Supplies	\$ 2,500	\$ 3,320	\$ 820	\$ 2,500	\$ 2,500	\$ 2,500
171	Records Supplies	\$ 2,000	\$ 1,108	\$ (892)	\$ 2,000	\$ 2,000	\$ 2,000
172	Printing/publishing	\$ 3,300	\$ 1,654	\$ (1,647)	\$ 3,300	\$ 3,300	\$ 3,300
173	Small Equip Prchse-current year	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
174	Equip Prchse- Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
175	Equipment Maintenance/Repair	\$ 2,000	\$ 3,249	\$ 1,249	\$ 2,000	\$ 2,500	\$ 2,000
176	Election Expenses	\$ 1,000	\$ -	\$ (1,000)	\$ 1,500	\$ 3,878	\$ 1,500
177	Mileage	\$ 500	\$ 240	\$ (260)	\$ 500	\$ 300	\$ 500
178	Lister Mileage	\$ 700	\$ 270	\$ (430)	\$ 700	\$ 350	\$ 700
179	Professional Training	\$ 1,000	\$ 1,303	\$ 303	\$ 1,000	\$ 1,200	\$ 1,000
180	Computer Support	\$ 3,200	\$ 4,085	\$ 885	\$ 3,200	\$ 3,600	\$ 3,200
181	Records Preservation	\$ 5,000	\$ 5,262	\$ 262	\$ 5,000	\$ 5,000	\$ 5,000
182	Misc. Expenses	\$ 100	\$ 385	\$ 285	\$ 100	\$ 250	\$ 100
183	<b>subtotal</b>	<b>\$ 36,300</b>	<b>\$ 35,545</b>	<b>\$ (755)</b>	<b>\$ 36,800</b>	<b>\$ 39,878</b>	<b>\$ 36,800</b>

	A	B	C	D	E	F	G
1	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)						
2		13-14	13-14	over/under	14-15	Estimated	Proposed
3	Account Description	Budget	Actual	Budget	Budget	Year end	15-16
184	Buildings & Grounds Expense	\$	- \$	-			
185	Electricity	\$	4,300	4,886 \$	586 \$	4,300 \$	4,400 \$
186	Dr. Holcomb House Electricity	\$	-	606 \$	606 \$	1,920 \$	1,600 \$
187	Phone	\$	1,500	1,018 \$	(482) \$	1,500 \$	1,200 \$
188	Water/Sewer	\$	750	758 \$	8 \$	750 \$	750 \$
189	Dr. Holcomb House water/sewer	\$	-	364 \$	364 \$	2,520 \$	1,200 \$
190	Heat	\$	2,000	5,278 \$	3,278 \$	2,000 \$	2,000 \$
191	Dr. Holcomb House Heat/propane	\$	-	4,285 \$	4,285 \$	6,300 \$	6,200 \$
192	Grounds Maintenance	\$	400	- \$	(400) \$	400 \$	400 \$
193	Dr.Holcomb House Grounds Maint.	\$	-	-	-	500 \$	600 \$
194	Janitorial Services	\$	4,000	5,823 \$	1,823 \$	4,000 \$	4,500 \$
195	Grounds Mowing	\$	750	420 \$	(330) \$	750 \$	750 \$
196	Cemetery Maintenance	\$	10,000	87 \$	(9,913) \$	5,000 \$	5,000 \$
197	Cemetery Mowing	\$	1,700	1,320 \$	(380) \$	1,900 \$	1,900 \$
198	Building Supplies	\$	250	581 \$	331 \$	250 \$	250 \$
199	Building Maintenance	\$	3,000	4,914 \$	1,914 \$	3,000 \$	3,000 \$
200	Building Capital Expense	\$	3,000	-	(3,000) \$	1,000 \$	3,000 \$
201	Dr. Holcomb House Building Supplies	\$	-	263 \$	263 \$	500 \$	500 \$
202	Dr. Holcomb House Building Maintenance	\$	-	185 \$	185 \$	1,500 \$	1,500 \$
203	Dr. Holcomb House Building Capital expense	\$	-	-	-	-	-
204	Town Clock Expense/Maintenance	\$	1,300	800 \$	(500) \$	1,300 \$	1,400 \$
205	Misc. Materials B&G	\$	50	-	(50) \$	50 \$	50 \$
206	subtotal	\$	33,000	31,587 \$	(1,413) \$	40,940 \$	40,500 \$
207	Public Safety Expense	\$	-	-			
208	Animal Control Expenses	\$	2,000	1,112 \$	(888) \$	2,000 \$	2,000 \$
209	Health Officers Expenses	\$	200	-	(200) \$	200 \$	200 \$
210	Emergency Medical Service	\$	78,514	77,352 \$	(1,162) \$	80,064 \$	89,080 \$
211	Law Enforcement (Sheriff)	\$	378,225	378,225 \$	0 \$	388,938 \$	400,379 \$
212	Dispatch Services	\$	66,156	66,156 \$	0 \$	68,775 \$	70,022 \$
213	Fire Department Contract	\$	69,028	70,391 \$	1,363 \$	78,838 \$	80,415 \$
214	subtotal	\$	594,123	593,236 \$	(886) \$	618,815 \$	642,095 \$
215	LIBRARY	\$	-	-			
216	Library Salaries	\$	56,488	54,454 \$	(2,034) \$	57,618 \$	57,236 \$
217	Professional Fee/Officers Sal	\$	500	500 \$	-	500 \$	500 \$
218	Social Security	\$	4,321	3,744 \$	(577) \$	4,408 \$	4,499 \$
219	Retirement	\$	1,654	1,677 \$	23 \$	1,824 \$	1,825 \$



	A		B		C		D		E		F		G	
	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)													
	1	13-14		13-14		over/under		14-15		Estimated		Proposed		
	2	Budget		Actual		Budget		Budget		Year end		15-16		
3 Account Description														
220 Insurances		\$	8,829	\$	13,531	\$	4,702	\$	11,673	\$	13,411	\$	11,545	
221 Postage		\$	700	\$	835	\$	135	\$	700	\$	700	\$	700	
222 Library/Office Supplies		\$	650	\$	997	\$	347	\$	750	\$	750	\$	750	
223 Books/Books on tape		\$	6,000	\$	5,611	\$	(389)	\$	6,500	\$	7,000	\$	6,500	
224 Magazines/Periodicals		\$	100	\$	185	\$	85	\$	100	\$	100	\$	100	
225 Programs		\$	500	\$	525	\$	25	\$	500	\$	600	\$	500	
226 Adopt an Author		\$	350	\$	307	\$	(43)	\$	350	\$	350	\$	350	
227 Grant Fund Purchases		\$	3,750	\$	4,453	\$	703	\$	3,750	\$	5,750	\$	6,928	
228 Equip. purchase current yr		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
229 Equip. Capital		\$	1,000	\$	1,258	\$	258	\$	1,000	\$	1,000	\$	1,000	
230 Mileage		\$	125	\$	140	\$	15	\$	200	\$	200	\$	200	
231 Electricity		\$	1,000	\$	913	\$	(87)	\$	1,000	\$	1,000	\$	900	
232 Phone		\$	525	\$	557	\$	32	\$	525	\$	600	\$	600	
233 Water/Sewer		\$	600	\$	514	\$	(86)	\$	600	\$	600	\$	625	
234 Heat		\$	3,700	\$	4,211	\$	511	\$	3,700	\$	3,700	\$	3,000	
235 Professional Training		\$	-	\$	35	\$	35	\$	-	\$	200	\$	-	
236 Building Maint. Repair/supplies		\$	1,500	\$	3,045	\$	1,545	\$	2,000	\$	2,000	\$	2,000	
237 Building Capital Expense		\$	2,000	\$	1,858	\$	(142)	\$	2,000	\$	2,000	\$	2,000	
238 Misc. Expenses		\$	350	\$	325	\$	(25)	\$	500	\$	500	\$	500	
239 subtotal		\$	94,642	\$	99,675	\$	5,033	\$	100,198	\$	106,131	\$	102,138	
240 Recreation Committee														
241 Rec Coordinator Salary		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
242 Social Security		\$	-	\$	154	\$	154	\$	-	\$	154	\$	150	
243 Office Supplies		\$	-	\$	-	\$	-	\$	-	\$	-	\$	100	
244 Printing/publishing		\$	800	\$	-	\$	(800)	\$	800	\$	-	\$	150	
245 Mileage		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
246 Phone		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
247 Professional Training		\$	150	\$	-	\$	(150)	\$	150	\$	-	\$	150	
248 Insurances		\$	750	\$	654	\$	(96)	\$	750	\$	654	\$	750	
249 Facilities Maintenance		\$	2,550	\$	1,241	\$	(1,309)	\$	2,650	\$	1,241	\$	3,000	
250 Toddler Playground		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
251 Federal Grant Funds		\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
252 Basketball		\$	800	\$	1,597	\$	797	\$	1,250	\$	1,597	\$	1,600	
253 Soccer		\$	2,000	\$	2,250	\$	250	\$	2,400	\$	2,250	\$	2,200	
254 Baseball		\$	3,000	\$	1,093	\$	(1,907)	\$	3,000	\$	1,093	\$	2,500	
255 Ski Club		\$	8,700	\$	5,321	\$	(3,379)	\$	6,000	\$	5,321	\$	7,000	

	A		B		C		D		E		F		G	
	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)													
1	13-14		13-14		over/under				14-15		Estimated		Proposed	
2	Budget		Actual		Budget				Budget		Year end		15-16	
3	Account Description													
256	Swimming	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	200	
257	Summer	\$	2,000	\$	1,000	\$	(1,000)	\$	-	\$	1,000	\$	1,000	
258	Activities/Events	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
259	Archery	\$	500	\$	-	\$	(500)	\$	250	\$	-	\$	400	
260	Gymnastics	\$	2,550	\$	3,136	\$	586	\$	5,550	\$	3,135	\$	5,000	
261	Adult Fitness	\$	1,000	\$	-	\$	(1,000)	\$	500	\$	-	\$	-	
262	New Programs	\$	1,000	\$	-	\$	(1,000)	\$	500	\$	-	\$	500	
263	Miscellaneous Expense	\$	100	\$	420	\$	320	\$	100	\$	420	\$	300	
264	Reserve Fund Expenses	\$	-	\$	7,489	\$	7,489	\$	-	\$	-	\$	-	
265	subtotal	\$	25,900	\$	24,355	\$	(1,545)	\$	25,900	\$	16,865	\$	25,000	
266	Historical Society	\$	-	\$	-									
267	Administration	\$	50	\$	80	\$	30	\$	50	\$	50	\$	50	
268	Supplies	\$	500	\$	301	\$	(199)	\$	600	\$	600	\$	600	
269	Equipment	\$	900	\$	-	\$	(900)	\$	1,000	\$	1,000	\$	1,000	
270	Phone	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
271	Buildings and Grounds	\$	4,500	\$	4,836	\$	336	\$	2,440	\$	150	\$	-	
272	Contribution in lieu of rent	\$	-	\$	-	\$	-	\$	2,000	\$	-	\$	2,000	
273	Programs	\$	100	\$	-	\$	(100)	\$	250	\$	250	\$	250	
274	Acquisitions	\$	500	\$	85	\$	(415)	\$	500	\$	500	\$	500	
275	Fundraising Expenses	\$	250	\$	693	\$	443	\$	1,000	\$	1,000	\$	1,000	
276	Misc expense	\$	-	\$	139	\$	139	\$	-	\$	-	\$	-	
277	subtotal	\$	6,800	\$	6,133	\$	(667)	\$	7,840	\$	3,550	\$	5,400	
278	TOTAL GENERAL GOVERNMENT	\$	1,284,802	\$	1,314,957	\$	30,156	\$	1,358,590	\$	1,418,609	\$	1,438,506	
279	HIGHWAY	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
280	Highway Salaries & Benefits	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
281	Highway Salaries	\$	188,300	\$	186,869	\$	(1,431)	\$	192,096	\$	192,096	\$	192,360	
282	Holiday,sick,vacation	\$	33,229	\$	33,046	\$	(183)	\$	33,899	\$	33,899	\$	33,946	
283	Class IV Road Labor	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
284	Uniforms	\$	5,300	\$	5,630	\$	330	\$	5,300	\$	7,000	\$	7,000	
285	subtotal	\$	226,829	\$	225,546	\$	(1,283)	\$	231,295	\$	232,995	\$	233,306	
286	Buildings & Grounds Expense	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
287	Capital Purchases	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	
288	Electricity	\$	3,200	\$	3,157	\$	(43)	\$	3,200	\$	3,200	\$	3,200	
289	Phone	\$	1,000	\$	2,198	\$	1,198	\$	1,000	\$	2,000	\$	2,000	
290	Water/Sewer	\$	1,200	\$	1,851	\$	651	\$	1,200	\$	1,200	\$	1,200	
291	Heat	\$	16,000	\$	18,059	\$	2,059	\$	16,000	\$	16,000	\$	16,000	

A			B		C		D		E		F		G
1	<b>2015-2016 Town Budget (Approved by Selectboard on 1/22/15)</b>												
2			13-14	13-14		over/under	14-15		Estimated				
3	<b>Account Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>		<b>Budget</b>	<b>Budget</b>	<b>Year end</b>	<b>15-16</b>	<b>Proposed</b>			
292	Bldg/grnds Maint/supplies	\$ 3,000	\$ 2,918	\$ (82)	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000			
293	Misc. Expenses	\$ 250	\$ 104	\$ (146)	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250	\$ 250			
294	<b>subtotal</b>	<b>\$ 24,650</b>	<b>\$ 28,287</b>	<b>\$ 3,637</b>	<b>\$ 24,650</b>	<b>\$ 24,650</b>	<b>\$ 24,650</b>	<b>\$ 24,650</b>	<b>\$ 25,650</b>	<b>\$ 25,650</b>			
295	<b>Summer Roads</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
296	Tree/brush removal/mowing	\$ 6,500	\$ 6,847	\$ 347	\$ 8,000	\$ 8,000	\$ 8,300	\$ 8,300	\$ 8,500	\$ 8,500			
297	Paving/blacktop-Maintenance	\$ 15,000	\$ 12,570	\$ (2,430)	\$ 15,000	\$ 15,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 15,000			
298	Paving/blacktop-Capital	\$ 85,000	\$ 97,195	\$ 12,195	\$ 90,000	\$ 90,000	\$ 178,478	\$ 178,478	\$ 179,369	\$ 179,369			
299	Gravel/Stone	\$ 25,000	\$ 34,903	\$ 9,903	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
300	Dust Control	\$ 25,000	\$ 5,860	\$ (19,140)	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000			
301	Road signs	\$ 2,000	\$ 2,516	\$ 516	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000			
302	Construction/Projects-Annual	\$ 30,000	\$ 21,514	\$ (8,486)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			
303	Construction/Projects-Capital	\$ 20,000	\$ 10,075	\$ (9,925)	\$ 20,000	\$ 20,000	\$ 26,000	\$ 26,000	\$ 25,000	\$ 25,000			
304	Guard Rail	\$ 5,000	\$ -	\$ (5,000)	\$ 5,000	\$ 5,000	\$ 3,000	\$ 3,000	\$ 5,000	\$ 5,000			
305	Class IV Road Maintenance	\$ 5,000	\$ -	\$ (5,000)	\$ 5,000	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ 5,000			
306	Misc. Materials	\$ 100	\$ -	\$ (100)	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100			
307	<b>subtotal</b>	<b>\$ 218,600</b>	<b>\$ 191,480</b>	<b>\$ (27,120)</b>	<b>\$ 225,100</b>	<b>\$ 225,100</b>	<b>\$ 307,878</b>	<b>\$ 307,878</b>	<b>\$ 319,969</b>	<b>\$ 319,969</b>			
308	<b>Winter Roads</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
309	Winter Parts and Supplies	\$ 11,000	\$ 12,447	\$ 1,447	\$ 11,000	\$ 11,000	\$ 19,000	\$ 19,000	\$ 11,000	\$ 11,000			
310	Winter Sand	\$ 20,000	\$ 27,953	\$ 7,953	\$ 30,000	\$ 30,000	\$ 34,191	\$ 34,191	\$ 30,000	\$ 30,000			
311	Winter Salt	\$ 23,000	\$ 23,432	\$ 432	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000			
312	Misc. Materials	\$ 100	\$ 54	\$ (46)	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100			
313	<b>subtotal</b>	<b>\$ 54,100</b>	<b>\$ 63,887</b>	<b>\$ 9,787</b>	<b>\$ 64,100</b>	<b>\$ 64,100</b>	<b>\$ 76,291</b>	<b>\$ 76,291</b>	<b>\$ 64,100</b>	<b>\$ 64,100</b>			
314	<b>Bridges &amp; Culverts</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
315	Bridges Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 121,725			
316	Bridge/Culvert Reserve fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
317	Bridge Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
318	Culverts.	\$ 20,000	\$ 37,770	\$ 17,770	\$ 20,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 17,500	\$ 17,500			
319	Misc. Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100	\$ 100	\$ -	\$ -			
320	<b>subtotal</b>	<b>\$ 20,000</b>	<b>\$ 37,770</b>	<b>\$ 17,770</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 10,100</b>	<b>\$ 10,100</b>	<b>\$ 139,225</b>	<b>\$ 139,225</b>			
321	<b>Equipment</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
322	Parts and Supplies	\$ 15,000	\$ 10,665	\$ (4,335)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000			
323	Outside Repairs & Parts	\$ 30,000	\$ 30,585	\$ 585	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000			
324	Hardware	\$ 4,000	\$ 4,334	\$ 334	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000			
325	Equipment Fuels And Oils	\$ 35,000	\$ 57,189	\$ 22,189	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000			
326	Purchase Small Equip.-current yr	\$ 1,000	\$ 1,270	\$ 270	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000			
327	Purchase- Large Equip (Capital)	\$ 64,811	\$ 95,150	\$ 30,339	\$ 70,536	\$ 70,536	\$ 70,536	\$ 70,536	\$ 59,843	\$ 59,843			

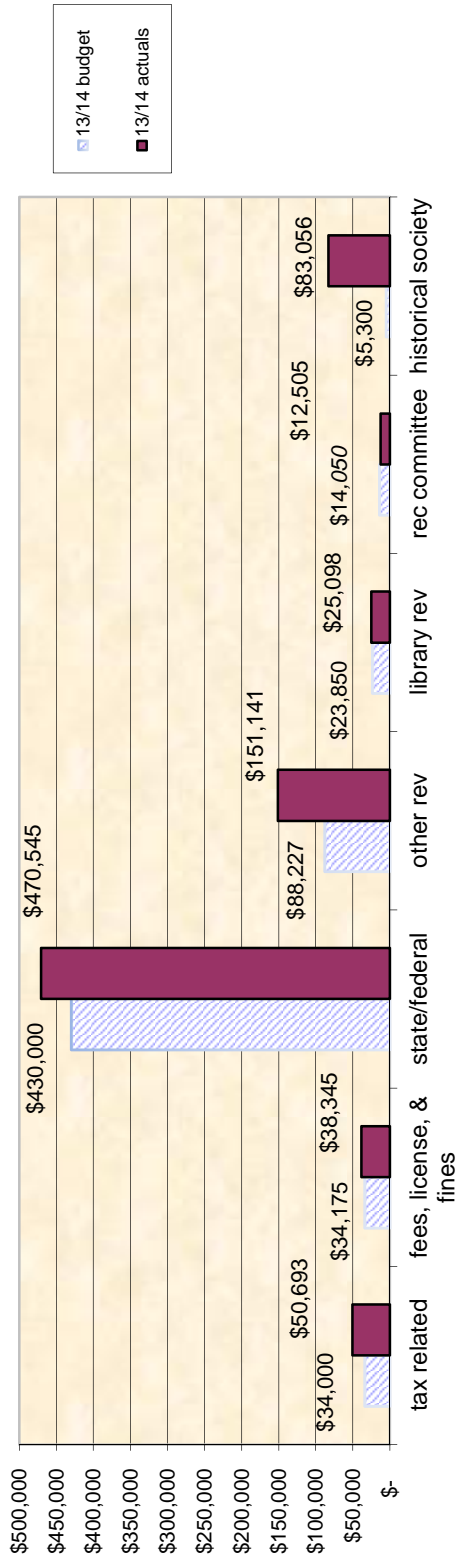
	A	B	C	D	E	F	G
1	2015-2016 Town Budget (Approved by Selectboard on 1/22/15)						
2		13-14	13-14	over/under	14-15	Estimated	Proposed
3	Account Description	Budget	Actual	Budget	Budget	Year end	15-16
328	Capital Equip. Reserve Fund	\$ 85,000	\$ 85,000	\$ -	\$ 90,000	\$ 90,000	\$ 90,000
329	Safety Equipment	\$ 1,000	\$ -	\$ (1,000)	\$ 1,000	\$ 1,000	\$ 1,000
330	Misc. Supplies	\$ 50	\$ 2,491	\$ 2,441	\$ 50	\$ 1,500	\$ 50
331	subtotal	\$ 235,861	\$ 286,684	\$ 50,823	\$ 251,586	\$ 253,036	\$ 240,893
332	Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
333	Recreation Field Mowing	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
334	Non Highway Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
335	subtotal	\$ 3,600	\$ 3,600	\$ -	\$ 3,600	\$ 3,600	\$ 3,600
336	Highway	\$ 783,640	\$ 837,253	\$ 53,613	\$ 820,331	\$ 909,550	\$ 1,026,743
337	Articles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
338	C.V. Council on Aging	\$ 2,000	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	\$ 2,000
339	N Country Animal League	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
340	Lamoille Cty Home Health	\$ 10,338	\$ 10,338	\$ -	\$ 10,338	\$ 10,338	\$ 10,338
341	Lamoille Family Center	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
342	Meals on Wheels	\$ 2,750	\$ 2,750	\$ -	\$ 2,750	\$ 2,750	\$ 2,750
343	Retired and Senior Volunteers	\$ 390	\$ 390	\$ -	\$ 390	\$ 390	\$ 390
344	Rural Community Transportation	\$ 3,000	\$ 3,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000
345	Adult Basic Ed	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
346	Adult Day Care Out and About	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ 1,000	\$ 1,000
347	L.C. Court Diversion	\$ 1,250	\$ 1,250	\$ -	\$ 1,250	\$ 1,250	\$ 1,250
348	Lamoille Housing Partners	\$ 800	\$ 800	\$ -	\$ 800	\$ 800	\$ 800
349	C.V. Community Action	\$ 500	\$ 500	\$ -	\$ 500	\$ 500	\$ 500
350	Clarina Howard Center	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ 1,200	\$ -
351	American Red Cross	\$ 250	\$ 250	\$ -	\$ 250	\$ 250	\$ 250
352	subtotal	\$ 27,478	\$ 27,478	\$ -	\$ 27,478	\$ 27,478	\$ 26,278
353	Total Budget	\$ 2,095,920	\$ 2,179,688	\$ 83,769	\$ 2,206,400	\$ 2,355,637	\$ 2,491,527
354				estimated surplus		\$ 59,641	
355	Estimated 13-14 + 12-13 COH Balance		\$ 130,962	13-14 variance bud to act rev		\$ 268,195.01	11.6%
356	Actual Cash Bal 13-14 (before reservations)		\$ 180,201	13-14 variance bud to act exp.		\$ 83,768.58	3.8%
357	Reserve Funds included in 13-14 Cash on Hand		\$ -	14-15 to 15-16 % change		\$ 285,127.70	12.92%
358	COH Emergency Management Reserve Fund		\$ (681)				
359	COH Bandstand		\$ (6,966)				
360	COH reserved for Conservation Comm.		\$ (3,400)				
361	COH reserved for Communications Comm.		\$ (4,606)				
362	COH Records Preservation Reserve Fund		\$ (3,873)				
363	COH Library reserved carryover		\$ -				

	A	B	C	D	E	F	G
1	<b>2015-2016 Town Budget (Approved by Selectboard on 1/22/15)</b>						
2		13-14	13-14	over/under	14-15	Estimated	Proposed
3	<b>Account Description</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>Year end</b>	<b>15-16</b>
364	COH reserved for Trust Funds		\$ (1,600)				
365	COH Due to Recreation Reserve Fund		\$ (9,081)				
366	COH Toddler Playground		\$ (2,209)				
367	COH Rent Deposits		\$ (975)				
368	COH Accounts Payable		\$ (2,883)				
369	COH Due to Buildings & Grounds Reserve Fund		\$ (9,858)				
370	COH Cons. Comm. Grants		\$ (791)				
371	COH Highway permit Deposits		\$ (3,000)				
372	COH Tax Anticipation Reserve Fund		\$ (192,934)				
373	<b>subtotal</b>		\$ (242,856)	variance est to act			
374	<b>Actual Cash Bal 13-14 (less reservations)</b>		<b>\$ (62,654)</b>	<b>\$ 193,616.44</b>			
375	<b>Approved 13-14 Reservations to COH</b>	<b>\$ -</b>	<b>Actual</b>				
376	Transfer to Tax Anticipation Reserve Fund	\$ -	\$ -	-			
377	To reduce taxes 14/15 budget	\$ -	\$ (130,962)				
385	Total Reserved	\$ -	\$ (130,962)				
386	<b>Actual Cash Bal 13-14 (after reservations)</b>	<b>\$ -</b>	<b>\$ (193,616)</b>				
387		\$ -	\$ -	-			
388	<b>Delinquent Tax Due</b>	<b>\$ -</b>	<b>\$ 225,124</b>				
389	<b>Available COH Bal 13-14</b>	<b>\$ -</b>	<b>\$ 31,508</b>	uncommitted			
390		\$ -	\$ -	-			
391	<b>Est. Current Year End (14-15) COH Bal.</b>	<b>\$ -</b>	<b>\$ 59,641</b>				
392	<b>Estimated 14-15 + 13-14 COH Balance</b>	<b>\$ -</b>	<b>\$ 91,149</b>				
393		\$ -	\$ -	-			
	<b>Proposed 15-16 COH Balance Reserved for other Purposes</b>						
394		\$ -	\$ 249,153	10% of budget			
395	Transfer to Tax Anticipation Reserve Fund	\$ -					
396	<b>To reduce taxes 15/16 budget</b>	<b>\$ 91,149</b>					
403	<b>Total Reserved</b>	<b>\$ 91,149</b>					
404							
405	Bills due in 1st quarter of 15/16	\$ -					
406	Sheriff	\$ 100,095					
407	Ambulance	\$ 22,270					
408	Dispatch	\$ 17,505					
409	1/4 payroll	\$ 138,505					
410	insurance	\$ 18,839					
411	<b>total</b>	<b>\$ 297,214</b>					

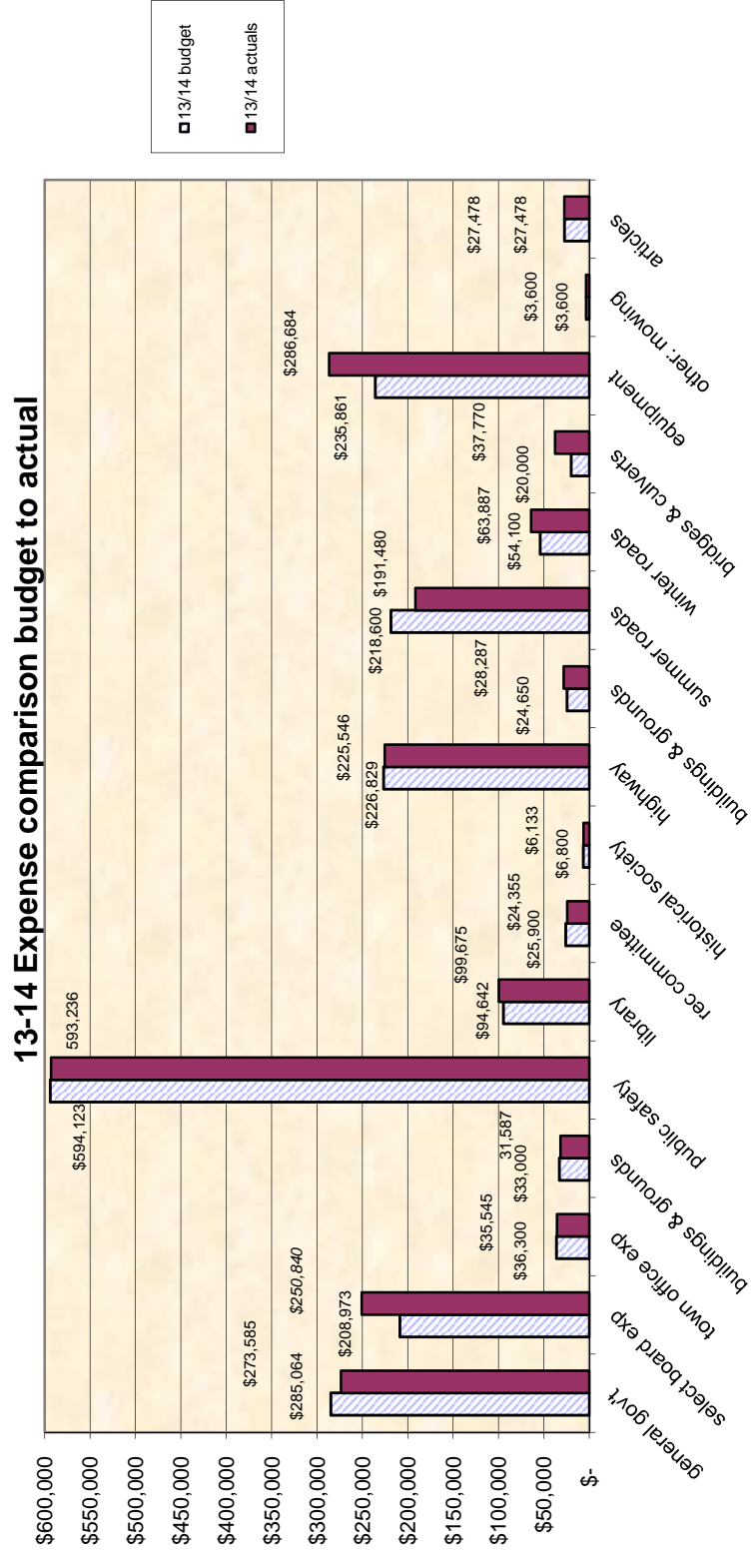
	A	B	C	D	E	F	G
1	<b>2015-2016 Town Budget (Approved by Selectboard on 1/22/15)</b>						
2							
3	<b>Account Description</b>	<b>13-14 Budget</b>	<b>13-14 Actual</b>	<b>over/under Budget</b>	<b>14-15 Budget</b>	<b>Estimated Year end</b>	<b>Proposed 15-16</b>
412	<b>Reserve Fund Balances</b>	<b>13/14 balance</b>	<b>12/13 balance</b>	<b>change</b>			
413	Reappraisal Fund	\$ 76,442	\$ 67,315	\$ 9,127			
414	Buildings, Grounds & Equipment Reserve Fund	\$ 82,781	\$ 72,796	\$ 9,985			
415	Bridge & Culvert Fund	\$ 69,224	\$ 69,094	\$ 130			
416	Emergency Management Reserve Fund	\$ 681	\$ 24,654	\$ (23,973)			
417	Highway Equipment Reserve Fund	\$ 68,345	\$ 86,123	\$ (17,778)			
418	Tax Anticipation Reserve Fund	\$ 192,934	\$ 192,934	\$ -			
419	Records Preservation Reserve Fund	\$ 3,873	\$ 5,024	\$ (1,151)			
420	Recreation Grounds & Equipment Reserve Fund	\$ 29,182	\$ 21,683	\$ 7,499			
421	Conservation Commission Fund	\$ 3,400	\$ 3,260	\$ 140			
422	Historical Society Fund	\$ 11,790	\$ 42,165	\$ (30,376)			
423	Bandstand	\$ 6,966	\$ 4,053	\$ 2,913			
424	Toddler playground	\$ 2,209	\$ 2,209	\$ -			
425	Tuesday Night Live	\$ 4,606	\$ 4,195	\$ 411			
426	<b>Total in Reserves</b>	<b>\$ 552,430</b>	<b>\$ 595,504</b>	<b>\$ (43,074)</b>			



### 13-14 Revenue comparison budget to actual

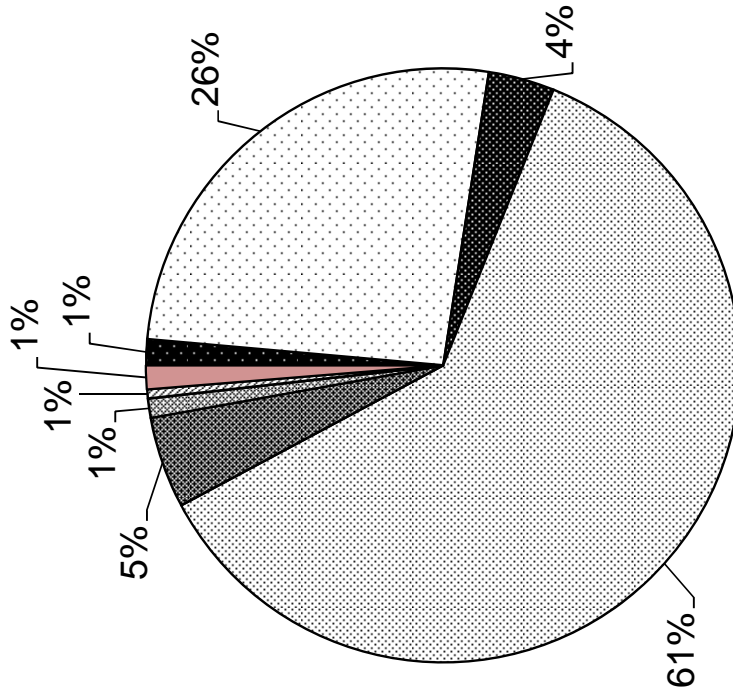


### 13-14 Expense comparison budget to actual



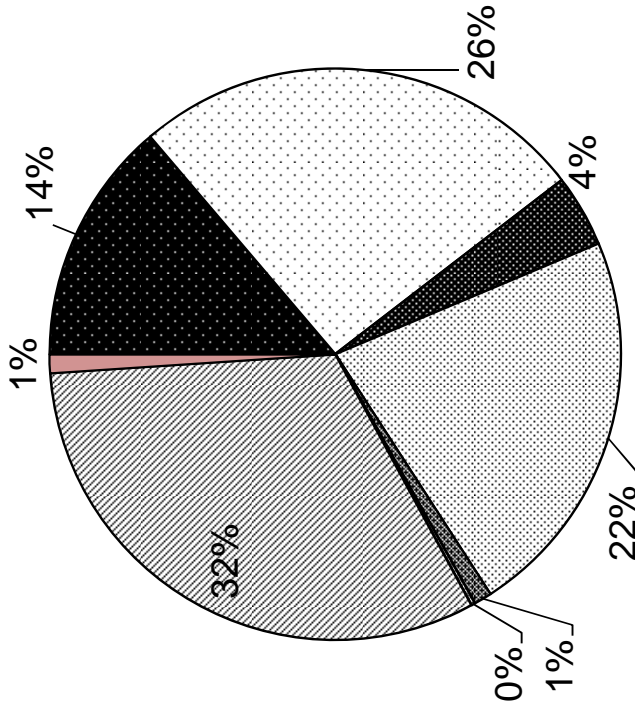


15-16 Proposed Total Revenues



- fees, licenses, fines 1%
- state federal 26%
- fund bal. to reduce taxes 4%
- raised by taxes 1%
- other revenue 5%
- library revenue 1%
- recreation committee 0%
- historical society 1%

15-16 Total Proposed Expenses



- general government 14%
- public safety 26%
- library 4%
- salaries & benefits 22%
- recreation committee 1%
- historical society 0%
- highway 32%
- articles 1%

**Town of Johnson General Fund  
COMPARATIVE BALANCE SHEET  
June 30, 2014**

Account		6/30/2013	6/30/2014
50-1-00-10	<b>CASH</b>		
50-1-00-10.00	Town Checking Account	129,848.44	94,046.60
50-1-00-10.05	Union Bank Money Market	150,979.20	81,313.61
50-1-00-10.10	Union Bank CDBG - Store Account	25.00	25.50
50-1-00-10.20	Community National Bank	-	97,206.63
	<b>Total Cash</b>	280,852.64	272,592.34
50-1-00-14	<b>NON CASH</b>		
50-1-00-14.15	A/R Blue Cross	1,204.15	1,204.15
50-1-00-14.16	A/R Village Backhoe Note	5,737.07	4,491.23
50-1-00-14.70	A/R Johnson Village Market	-	500,000.00
50-1-00-14.99	A/R Miscellaneous	219.77	-
	<b>Total Non Cash</b>	7,160.99	505,695.38
50-1-00-16	<b>DELINQUENT TAX</b>		
50-1-00-16.01	00-01 Delinquent Tax	167.69	176.81
50-1-00-16.02	01-02 Delinquent Tax	175.04	185.12
50-1-00-16.03	02-03 Delinquent Tax	175.48	186.04
50-1-00-16.04	03-04 Delinquent Tax	468.86	190.30
50-1-00-16.10	09-10 Delinquent Tax	2,066.50	1,440.06
50-1-00-16.11	10-11 Delinquent Tax	7,125.51	5,141.38
50-1-00-16.11	11-12 Delinquent Tax	31,269.34	14,952.93
50-1-00-16.12	12-13 Delinquent Tax	139,391.41	36,329.92
50-1-00-16.13	13-14 Delinquent Tax	-	166,521.81
	<b>Total Delinquent Tax</b>	180,839.83	225,124.37
50-1-00-23	<b>RESTRICTED MONEYS</b>		
50-1-00-23.00	Union Bank Reappraisal Account	67,314.63	76,441.68
50-1-00-23.05	Banknorth - Small Capital Equipment	60,800.71	72,923.33
50-1-00-23.06	Union Bank Capital Equipment Fund	99,248.37	68,344.74
50-1-00-23.10	Union Bank Bridge & Culvert Fund	74,664.63	69,223.69
50-1-00-23.11	Union Bank Recreation Account	16,749.13	21,693.22
50-1-00-23.12	Union Bank - Historical Society Account		11,789.50
50-1-00-23.13	Union Bank - Health Flex Spending Account		1,797.16
50-1-00-23.15	Trust Fund Whiting Hill Cemetery	600.00	600.00
50-1-00-23.20	Trust Fund Whiting School	1,000.00	1,000.00
	<b>Total Restricted Moneys</b>	320,377.47	323,813.32
50-1-00-36	<b>FIXED ASSETS</b>		
50-1-00-36.00	Town Real Estate	716,173.57	716,173.57
50-1-00-36.10	Town Equipment	307,833.86	272,266.03
50-1-00-36.11	2007 International Truck	152,985.00	152,985.00
50-1-00-36.12	2009 International Truck	171,474.00	171,474.00
50-1-00-36.13	2008 International Truck	112,913.00	112,913.00
50-1-00-36.14	John Deere Grader	199,992.00	199,992.00
50-1-00-36.15	2011 Ford Pick-up Truck	34,519.00	34,519.00

50-1-00-36.16	2012 Air Compressor	3,833.00	3,833.00
50-1-00-36-17	2013 International Truck		161,803.00
50-1-00-36.18	2012 John Deere Backhoe	73,426.40	73,426.40
	<b>Total Fixed Assets</b>	1,773,149.83	1,899,385.00
50-1-00-37	<b>CONSTRUCTION IN PROGRESS</b>		
50-1-00-37.00	Pearl Street Bridge	152,575.84	-
50-1-00-37.01	TH#4 Hogback Rd	329,844.62	-
50-1-00-37.02	Industrial Park	-	26,013.82
50-1-00-37.03	Rail Trail Path	-	11,600.00
50-1-00-37.04	Retail Food Enterprises	-	10,574.00
50-1-00-40.00	Holcom House	-	207,222.09
	<b>Total Construction in Progress</b>	482,420.46	255,409.91
50-1-00-50	<b>HIGHWAY INFRASTRUCTURE</b>		
50-1-00-50.00	Hogback Road	-	433,441.99
50-1-00-50.04	Pearl Street Bridge	-	296,093.78
50-1-00-50.05	Power House Bridge	-	39,586.35
	<b>Total Highway Infrastructure</b>	-	769,122.12
	<b>TOTAL ASSETS</b>	3,044,801.22	4,251,142.44
50-2-00	<b>LIABILITIES</b>		
50-2-00-10.00	Tax Clearing Account	(0.05)	-
50-2-00-20.00	<b>Accounts Payable</b>	4,676.03	4,475.70
50-2-00-20.04	A/P Retirement	53.66	(2.22)
50-2-00-20.05	A/P Blue Cross	119.44	51.77
50-2-00-20.06	A/P Flex Deduction	(661.88)	(661.88)
50-2-00-20.07	Alfac Deduction	202.86	204.16
50-2-00-20.08	Eye Insurance Deductions	47.07	46.63
50-2-00-20.10	Due to State - Dogs	-	248.00
50-2-00-20.12	Due to State - Fish & Game	(12.00)	48.50
50-2-00-20.25	188 LME Rent Deposits	-	975.00
50-2-00-26.20	A/P Taxes Overpaid	-	20.00
50-2-00-50.00	Highway Policy Permits	1,000.00	3,000.00
	<b>Total Accounts Payable</b>	5,425.13	8,405.66
50-2-00-23	<b>RESTRICTED FUNDS</b>		
50-2-00-23.00	Union Bank Reappraisal Account	67,314.63	76,441.68
50-2-00-23.05	Banknorth - Small Capital Equipment	72,805.77	82,781.34
50-2-00-23.06	Union Bank Capital Equipment Fund	86,122.75	68,344.74
50-2-00-23.10	Union Bank Bridge & Culvert	69,094.07	69,223.69
50-2-00-23.11	Recreation Dept. Reserve Fund	21,657.73	29,181.87
50-2-00-23.12	Historical Fund Reserve	-	11,789.50
50-2-00-23.13	Union Bank - Health Flex Spending Account	-	1,797.16
50-2-00-23.15	Trust Fund Whiting Hill Cemetery	600.00	600.00
50-2-00-23.20	Trust Fund Whiting School	1,000.00	1,000.00
50-2-00-23.25	Conservation Money Trust Fund	1,799.81	1,799.81
50-2-00-23.30	Records Preservation Fund	5,023.84	3,872.96

50-2-23-23.40	Tax Anticipation Fund	198,967.30	198,967.30
50-2-00-70.00	Emergency Fund	<u>24,653.76</u>	<u>680.55</u>
	<b>Total Restricted Moneys</b>	549,039.66	546,480.60
50-2-00-25	<b>NOTES PAYABLE</b>		
50-2-00-25.00	Union Bank Backhoe - Note	72,068.15	56,429.54
50-2-00-25.01	Union Bank Truck Note	15,544.06	-
50-2-00-25.03	Union Bank Grader Note	44,004.71	23,821.26
50-2-00-25.04	Union Bank 2013 Tandem Truck	-	132,000.06
50-2-00-25.05	Community National Bank	<u>-</u>	<u>227,850.34</u>
		131,616.92	440,101.20
50-2-00-90	<b>INVESTMENTS OF FIXED ASSETS</b>		
50-2-00-90.00	Investments of Fixed Assets	<u>-</u>	<u>188,046.00</u>
	<b>Total Investment of Fixed Assets</b>	-	188,046.00
	<b>TOTAL LIABILITY</b>	686,081.71	1,183,033.46
50-3-00-10.10	<b>FUND BALANCE</b>	2,358,719.51	2,568,108.98
50-3-00-10.20	Reserved for Notes Receivable	-	500,000.00
	<b>TOTAL LIABILITY &amp; FUND BALANCE</b>	3,044,801.22	4,251,142.44

### MONEY VOTED AT TOWN MEETING

	<u>2013-2014</u>	<u>2014-2015</u>	<u>Proposed 2015-2016</u>
Johnson School District	3,861,852.00	4,375,426.00	4,430,481.00
Selectmen's General Fund	2,050,182.00	2,240,383.00	2,541,436.00
Lamoille County Sheriff Dept. Detective	35,400.00	-	
Lamoille Home Health	10,338.00		
Planning Commission Consultant		15,000.00	
Claria Howard Nichols Center	-	-	1,320.00
Total	<u>5,957,772.00</u>	<u>6,630,809.00</u>	<u>6,973,237.00</u>

### RESTRICTED FUND - REAPPRAISAL ACCOUNT

Beginning Balance July 1, 2013	67,314.63
Interest Earned	127.05
Re-appraisal Budget Line Item	<u>9,000.00</u>
 Ending Balance June 30, 2014	 76,441.68

### RESTRICTED FUND - SMALL CAPITAL EQUIP/ BUILDINGS & GROUNDS FUND

Beginning Balance July 1, 2013	72,805.77
Interest Earned	117.56
Unspent money from Budget Line Item	
Small Equipment Purchase current year	<u>9,858.01</u>
 Ending Balance June 30, 2014	 82,781.34

### RESTRICTED FUND - BRIDGE & CULVERT

Beginning Balance July 1, 2013	69,094.07
Interest Earned	<u>129.62</u>
 Ending Balance June 30, 2014	 69,223.69

### RESTRICTED FUND - RECREATION FUND

Beginning Balance July 1, 2013	21,661.91
Interest Earned	31.31
Unspent money from Budget Line Items	<u>7,488.65</u>
Ending Balance June 30, 2014	29,181.87

## STATEMENT OF TOWN INDEBTEDNESS

7/01/2013 - 6/30/2014

Beginning Balance 132,124.37

**Borrowed:**

Union Bank - 2013 Tandem Truck	163,350.00	
Community National Bank	<u>252,000.00</u>	
		415,350.00

**Paid:**

Union Bank Truck Note	15,544.06	
Union Bank - Grader Note	20,183.45	
Union Bank - Backhoe Note	16,146.06	
Union Bank - 2013 Tandem Truck	31,349.94	
Community National Bank	<u>24,149.66</u>	
		<u>107,373.17</u>

Balance Outstanding 6-30-2014 440,101.20

<u>Description</u>	<u>Principal</u>	<u>Matures</u>	<u>Interest Rate</u>
Union Bank - Grader Note	23,821.26	7/15/2015	3.05%
Union Bank - Backhoe Note	56,429.54	11/15/2017	2.24%
Union Bank - 2013 Tandem	132,000.06	6/17/2018	2.60%
Community National Bank	<u>227,850.34</u>	12/16/2018	1.875%
	440,101.20		

**TOWN OF JOHNSON  
TREASURER'S REPORT  
CAPITAL EQUIPMENT FUND  
June 30, 2014**

Beginning Balance 7-1-2013 86,122.75

**Revenue**

Tax Appropriation	85,000.00	
Interest Earned	<u>163.53</u>	
Total Revenue		<u>85,163.53</u>

Total Money Available 171,286.28

**Expenditures**

Interest	7,791.21	
Loan Payments	81,470.33	
Trandem Truck Warranty	<u>13,680.00</u>	
		<u>102,941.54</u>

Ending Balance 6-30-2014 68,344.74

## SELECTBOARD REPORT

As you review the Selectboard's budget, you will notice a change in the format. We have added a summary page with sub-categories preceding the historically presented line item budget, along with the percent change as compared to the previous year's budget. Last year the request was made at Town meeting to add the percent column, the board felt it could also be beneficial and easier to read a summary page first with the detailed information behind it. The board would appreciate your feedback at Town meeting as to whether you like this change.

Some major spring flooding caused severe damage at the Foote Brook culvert on Coddington Hollow Road, as well as a major washout on Rocky Road near Scribner covered bridge. Thanks to the work of our highway department on Rocky Road and along with Tatro Construction a temporary bridge was installed on Coddington Hollow Road, both were passable within a few days. At this writing we are still working with VTRANS, ANR, and FEMA for the funding to replace the washed out culvert.

Some 2014 accomplishments –

Good progress has been made on both the Legion Field Bandstand and the rail head building.

Work has begun on the Dr. Holcomb House for the Historical Society.

The Selectboard authorized and established a 5 member Johnson Tree board.

A mud abatement project was completed on Clay Hill.

Clay Hill was reclaimed and paved from School Street to Gould Hill.

There were quit claim deed exchanges between the Johnson Town and School district, to better reflect the land's use and ownership.

Last year the voters approved the fifteen thousand dollars to hire a consultant to study form based zoning. The Johnson Planning Commission led the effort, appointing a committee of community members at large to study the issue. We have an article to hear their report, and for the opportunity of community feedback.

Bruce (Beaver) White retired from the highway department after serving here with distinction for many years, the board certainly wishes Bruce and Lillian the very best in their retirement.

The highway department has a new employee, Jason Whitehill. Some of you will remember his grandfather Larry Rogers who served the highway department for many years. If Jason is half the employee Larry was we will have a great employee. Please join the board in welcoming Jason to the highway department.

We thank our highway department and everyone in the front office for the dedication they display to our community and the efforts they apply. We also certainly appreciate the dedication and hard work that Rosemary and Duncan contribute to our success.

A special thanks to Bob Selby who will be leaving Johnson and JoAnn Benford who will not be standing for re-election as a Library Trustee. Bob has served on both the Johnson Planning Commission and the Lamoille County Planning Commission for many years, the last few years as the chair of the Johnson Planning Commission. JoAnn has served the community wearing many hats, however her quarter century of service to the Library as a trustee will end on Town meeting day. Thank you Bob and JoAnn, we wish Bob the very best and we look forward to JoAnn continuing to serve the community.

Thank you to all the Town employees, board members, commissioners, and other officer holders, you are the folks who keep the Town moving.

Sincerely,  
Eric T. Osgood  
Chair

## MUNICIPAL MANAGER'S REPORT

We are estimating a budget surplus of \$59,641.00 for current year budget. The Selectboard proposes to reserve the surplus and the cash on hand balance from last year as shown on line 396: To Reduce Amount to be Raised by Taxes (\$91,149.00)

The board's budget goal this year was to keep increases to a minimum, but it reflects an increase. The expense budget is up by 12.92% but the revenue budget nearly offsets the expense and is up by 12.68%. These increases reflect the expense of and revenue offsets from grant funded projects. The net impact on the tax rate has been limited to 2.8%.

There are several contributors to the increased budget, which include debt service for the purchase of the Dr. Holcomb House, an increase in the Public Safety category of 3.8%, changes in utilization of health insurance and grant funded projects.

The Capital Budget purchase is a replacement of the International 4300 dump truck. The Capital Budget Plan is appended to the Selectboard's Budget Purchase of the truck, after trades, will be paid from the Equipment Capital Reserve Fund.

Last years capital budget purchase was for a new road side mower at a cost of \$8300.00, which was paid directly out of the Reserve Fund.

Highway projects included routine work such as, processing sand and gravel, graveling roads, grading, mowing, ditching and drainage, culvert replacement, riprap, equipment maintenance, mud season, and of course winter maintenance.

A significant paving projects on Clay Hill was completed which involved reclaiming and re-paving significant sections of the road. The town obtained a Class II Paving grant in the amount of \$171,600.00.

We also received a Structures Grant in the amount of \$114,225.00 to replace culverts and drainage on College Hill. In 2015 we anticipate paving School St. and constructing the College Hill drainage project to coordinate with the Village's School St Enhancement project.

While we have been very successful in obtaining state grants for paving and structures, the budgets for paving have not kept pace with the costs of paving. In 2006 the paving budget was \$80,000.00 with a per ton price of app. \$40.00. This budget proposes a \$95,000.00 paving budget with a per ton price \$85.00. The \$80,000.00 budget purchased 2000 tons whereas the \$95,000.00 budget will purchase 1117.6 tons.

Our second major mud abatement project was completed on Clay Hill Rd this year. We completely re-constructed app. 800' of a bad mud section of road at a cost of app. \$27,000.00. Over time these projects will greatly improve the roads and lower our annual mud seasons expenditures.

On April 15<sup>th</sup> Johnson incurred significant flooding, which destroyed a large culvert/bridge on Coddington Hollow Rd and washed out Rocky Rd by Scribner Bridge. These two projects are eligible for FEMA reimbursement, but we are engaged in a process of appealing the total costs of the Coddington Hollow project. Compliance with new rules by the ANR for a Stream Alteration Permit are going to add significant additional costs to replace this culvert, which is the basis of our appeal to FEMA. These new rules will also affect replacement of larger culverts and bridges and will expand the permit process to many more culverts previously not subject to a permit.



We are also going to face big changes in road maintenance practices as a result of the federal EPA rules on phosphorus and sediment loading of Lake Champlain. These requirements could be very expensive and there appears to be little state funding to implement them. I have been working with a Committee of municipal officials, Vermont League of Cities and Towns and the Commissioner of the Department of Environmental Conservation, David Mears, to help produce rules that will minimize the financial impacts on towns from these changes.

Voters approved the purchase 188 Lower Main St. E., the "Holcomb House" as a home for the Historical Society. It has two rental units and voters are being asked to approve tax exempt status for the "non-public" (rented space) for this building. Work is progressing well on the building and it is hoped the Historical Society can open their doors sometime this Spring.

We have actively pursued opportunities to improve the economic and employment situation. Community and Economic Development Coordinator, Lea Kilvadyova continues to focus on community and economic development issues. Please see her report for details.

Please check out the Rail Trail building at Old Mill Park and the Legion Field Bandstand. Thanks go to Howard Romero for his donated design services for both of these structures as well as his design work for the Holcomb House project.

The Selectboard has approved priority guidelines for the creation of a Town Revolving Loan Fund, which will eventually provide low interest loans to promote economic development. The RLF is funded by the loan payments from the \$500,000.00 loan made to Sterling Market, made possible by our successful Community Development Block Grant. The RLF will eventually comprise \$250,000.00 with \$250,000.00 re-paid to the state CDBG program.

Thanks to Rosemary, Anne, Jan, Susan and Lea for their help and assistance this year. You have a great and dedicated office staff who provide valuable service to the community.

Thanks to the Johnson Selectboard and Village Trustees for the time and effort spent on this community. I work for the town (40%) and the village (60%). Thanks to Steve Smith and the Highway Department for their hard work and dedication on our town highways and their excellent maintenance of equipment.

Please take a look at the Town website at [www.townofjohnson.com](http://www.townofjohnson.com). The site is a good source of community information. You can also sign up to be on the Friends of Johnson (an occasional) email news-letter which provides local information.

Duncan Hastings, Municipal Manager

## LISTER'S 2015 REPORT

Greetings! For the New Year

### Act 73 in Effect

Earlier last year, Governor Peter Shumlin signed into law Act 73. Pursuant to the new law, owners of certain tax exempt properties are required to provide assessing officials (listers) with the insurance replacement cost of each exempt property by April 1. This is an annual filing (forms are available at Town Clerk's office) requirement for property owners. If the property is uninsured, the owner must provide a written explanation of why it is not insured. For questions or suggestions on how the Department of Taxes can assist with the reporting process, please contact <http://www.state.vt.us/tax/pdf.word.excel/forms/pvr/CR-001.pdf> or call Division of Property Valuation & Review (802) 828-5860

Every fall we receive a letter which serves to notify us of the results of the Division's (Property Valuation and Review) equalization study. They are required to annually certify the equalized education property value (EEPV) and the coefficient of dispersion (COD) for each Vermont school district.. 32 V.S.A. \*5406. For our municipality the COD is 13.67%.. An additional study result includes the Common Level of Appraisal (CLA) 106.52%.

### Don't forget list:

\*Vermont Homestead Declaration (HS-122) is required to be filed ANNUALLY by ALL VT residents who own and occupy a Vt homestead **even if a claim for property tax adjustment is not made**. The form is due to the State by April 15, 2015. **File your HS-122 form by that date even if you acquire an extension to fill in your tax return.** Seek out information by going to [www.tax.vermont.gov](http://www.tax.vermont.gov) or request Vermont tax forms by sending an e-mail to [taxforms@state.vt.us](mailto:taxforms@state.vt.us) or calling (802) 828-2515 or faxing (802) 828-6892

\*Check the information on your tax bill – name, mailing & locatable address (please post), acreage, etc.

Notify listers or Town Clerk of changes.

\*Contact listers if you have questions or need information at the Town Clerk's office 802 635-2611

Board of Listers

## Annual Report of the Johnson Planning Commission

January 26, 2015

The past year was a busy one for the Johnson Planning Commission. Keen interest spawned by the *Maplefield's* purchase of the *Stearn's* property on Main Street led to meetings focused on the plans for renovation of the site. Concerns were raised on a range of issues, including lighting, idling diesel engines, traffic and harmonious architecture in the design of new structures. As of this writing, the design for the Johnson *Maplefield's* has not been finalized but corporation owner Skip Vallee has agreed to meet with the Planning Commission to present his proposal. If all goes as anticipated a presentation of the proposed new *Maplefield's* will have been made to the regular February meeting of the Planning Commission.

The lack of zoning or similar regulations for the control of development in Johnson Village and Town inspired appropriations for the exploration of the feasibility of Form Based Zoning for Johnson. Form Based Zoning is a new approach to regulation that has been adopted in several towns across Vermont and is being considered by still others as of this writing. Briefly, Form Based Zoning is far less intrusive and easier to implement because the provisions are crafted to maintain the existing character of a town by controlling the visible form of structures, lighting, lots etc. instead of by restricting building and land use.

The Planning Commission issued a "Request For Proposals" for a professional consultant to guide us in the exploration of Form Based Zoning feasibility. Paul Dreher of Paul Dreher Associates of Newport, Vermont, a noted expert on the subject, was selected. The Planning Commission also convened a steering committee composed of volunteer citizens that are especially interested in developing a draft of Form Base Zoning code. The draft will be presented to Johnson voters at some point later this year. The work of the steering committee and the professional consultant is ongoing as of this writing and the Planning Commission continues to oversee the work.

As she has done so ably with all of the work of the Planning Commission, Lea Kilvadyova assisted us with the procurement of a municipal planning grant to be used for the retention of a consultant to guide us in the revision of the town plan. The town and village plan revisions are regular tasks of the Planning Commission to be executed every five years. However, the decision was taken this year to combine the two plans for greater efficiency and coordination. The process of consolidating the two plans is under way and will occupy the commission for the next few months.

It should be mentioned that David Bergh, David Grozinsky, Cynthia Hennard and Ben Waterman continue to serve the town with great dedication as members of the Johnson Planning Commission. A special hat tip goes to member Brian Boyden who is also a volunteer firefighter and therefore serves Johnson in multiple capacities and to member Kim Dunkley who is now well into her second decade of loyal service to Johnson. Time constraints forced Suzanne Dodge to step down this year, but we have been fortunate enough to gain the service of Paul Warden. David Butler was elected Vice Chair this year and has been a vital member and able leader in that role.

Finally, I regret to report that important career changes are forcing my wife and me to pull up roots. We are leaving Johnson after fifteen years so I will be stepping down as Chair of the Planning Commission as of the March meeting.

Respectfully submitted

Robert Selby  
Chair, Johnson Planning Commission

## **Community & Economic Development Coordinator's Report**

Greetings to all. I invite you to read about the projects I have been involved in last year.

### **Town of Johnson Revolving Loan Fund (grant funded)**

In 2013, the Town was awarded a \$509,000 grant from the Vermont Community Development Program. The Town used the grant to make a loan to Johnson's Sterling Market. While the Town has an obligation to return a half of the Sterling Market's loan paybacks to the Vermont Community Development Program, the other half will remain in Johnson and be used to create a local Revolving Loan Fund. The Selectboard intends to begin re-lending the funds accumulated in the Revolving Loan Fund in 2017 when the expected balance reaches \$7,500. The guidelines for the use of the RLF are posted at the town web page.

### **Trailhead Building at Old Mill Park (grant funded)**

In the fall of 2014, the Town hired Eben and Kirk Patch to construct a trailhead building at the Old Mill Park. The building is almost completed; the remaining work includes the installation of a drinking fountain and some grading work. The purpose of the trailhead facility is to create a safe and attractive access point to the Lamoille Valley Rail Trail and provide trailside amenities. This project is possible thanks to a grant from the Vermont Recreational Trails Program. Howard Romero volunteered to create an architectural design for the building.

### **Pedestrian, Road and Drainage Improvements around Johnson Elementary (grant funded)**

The Village and the Town have been working on a project that will consist of sidewalk improvements around Johnson Elementary School, repaving of School Street, and drainage upgrades along College Hill Road. We are very hopeful that we will be able to implement this project in 2015. The project is funded by two grants from the Vermont Agency of Transportation, and Town and Village contributions.

### **Old Mill Park Trail (grant funded)**

This spring, we are hoping to rebuild the path straddling the perimeter of the Old Mill Park. The path was built 18 years ago and is in need of an upgrade. The proposal is to widen the path to five feet and surface it with stay mat. Howard Romero volunteered his design services for the path. Thank you, Howard.

### **New municipal web page (technical assistance provided by the Snelling Center for Government)**

With the support of the Snelling Center for Government, Town staff developed a new municipal web page. The page is up and running and if you have not yet had a chance to peruse it, please do. The site is [www.townofjohnson.com](http://www.townofjohnson.com). Meeting minutes, municipal calendar, online bill pay and a lot more information is available. A thank you goes to Glenn Callahan for providing the cover photo for the home page.

### **The Johnson Connection (technical assistance provided by the Vermont Council on Rural Development)**

To complement the municipal web page, Johnson Works Community Organization developed another web site about Johnson. The Johnson Connection page, <http://johnsonconnect.net/>, has the listing of Johnson businesses, local photos, list of places to visit, events to attend, and things to do. I encourage all to check the page out and promote it widely. This page is a nice informational gateway to Johnson and people should know about it.

### **Journey's End Swimming Hole (grant funded)**

Thanks to the Vermont River Conservancy, the "Journey's End" swimming hole is now owned by the Town and provides a permanent public access to Foote Brook. With the Town's support, the Vermont River Conservancy applied for and received a grant from the Vermont Recreational Trails Grant program to build an access trail to the swimming hole.

## **NEW PROJECTS**

### **Development of Unified Town and Village Plan (grant funded)**

This year, I will work with the Planning Commission to create a unified development plan for our community. The goal is to no longer have separate town and village plans. Rather, we will strive to look at the town and the village as a whole and coalesce development strategies for our community. The work will be funded by the Municipal Planning Grant Program.

### **Two New Grant Applications**

I applied for a small grant from Lamoille Healthy Valley to develop information panels for the Lamoille Valley Rail Trail trailhead facility at the Old Mill Park.

In conjunction with the Vermont River Conservancy, I am working on a grant application to the Land and Water Conservation Fund to acquire and permanently protect public access to the Beards' Gihon riverfront property and swimming hole on School Street.

Lea Kilvadyova  
Community & Economic Development Coordinator

## Johnson Conservation Commission Report 2014

There is a variety of activity to keep Conservation Commission members busy in addition to monthly meetings on the third Tuesday of each month except July and August when meetings are the third Thursday at the Public Library at 6:30 PM.

**Journey's End:** The Journey's End land has been conserved and turned over to the town. A September celebration offered a chance to enjoy the spectacular waterfalls and to acknowledge the Vermont River Conservancy and the generous support of the 120 plus contributors who made the conservation of Journey's End possible. The Commission hopes to receive a Recreation Trails grant in time for the work project to be completed during the summer of 2015.

**Gomo Town Forest:** The Commission is working with the Lamoille County VASA to assure appropriate use of the ATV trail through the Gomo property. The Green Mountain Club and VT Forests, Parks & Recreation are helping to implement a loop hiking trail on the property. Brush-hogging by Roy Marble for habitat management continues according to the site's management plan.

Winter Carnival 2014 and weekly displays at Tuesday Night Live were opportunities to provide natural resources education often featuring the dastardly emerald ash borer.

The Invasive Insects Regional Planning Team with representatives from six Lamoille County towns is exploring a regional response to an expected infestation of the emerald ash borer. A preparedness plan, specifically for Johnson was written by Sue Lovering & Shelby Perry and shared with the Selectboard.

Coordination with the LANDS program at UVM provided the Commission with three researched reports: *Interpretive Trail Design Journey's End Swimming Hole & Waterfall* (June 2014), *Johnson Recreational Trail Inventory* (July 2014), and *Invasive Species Mapping on the Lamoille River* (November 2014).

**Annual Christmas Bird Count:** Noel Dodge coordinated Johnson's official participation in the 2014 Audubon Christmas Bird Count on December 28<sup>th</sup>. The count takes place along the roads in a 15 mile radius from a point in Johnson and at bird feeders within the range. On a rainy, snowy Sunday, the birders covered 390 miles and tallied 28 species. Next Christmas Bird Count is set for December 27, 2015.

Appointed by the Select Board following the March 2005 Town Meeting, Jeanne Engel has contributed her enthusiasm and expertise to the Commission since its first meeting in May 2005. As she steps down to pursue new challenges, we salute Jeanne and say thank you for ten years of excellent community service.

The Conservation Commission welcomes new members. Check the town's webpage for monthly meeting minutes and the Commission's Facebook page for timely information. Citizens are always welcome to attend the meetings and volunteers are encouraged to join the activities that they find interesting.

Lois Frey, Chair

Carley, Coolidge, Vice Chair

Sue Lovering, Secretary

Jeanne Engel, Treasurer

Ann Marie Bahr

Noel Dodge

Eric Nuse

Cynthia Hamblin-Perry

Louise von Weise

***The mission of the Johnson Conservation Commission is to promote awareness and community responsibility to achieve a balance between stewardship of our natural and historical resources and responsible growth.***

## JOHNSON TREE BOARD REPORT, 2014

Johnson's new Tree Board was created in the spring and had its inaugural meeting on April 16. We hit the ground running with an Arbor Day celebration on May 2 that was attended by foresters from the Vermont Urban and Community Forestry Program. Two sugar maples were planted at the Elementary School playground with the help of M.J. Smith's fourth grade class. We also visited an Environmental Problems class at the College who showed us their Ash inventory, and talked about the Emerald Ash Borer with kids in the classroom. The Tree Board hopes to make Arbor Day an annual celebration in Johnson.

In May, the Board began an inventory and assessment of all the Main Street trees. Pruning was performed, mulch was repaired and weeded, and trash and old stakes were removed from the plantings done in 2013. Over the summer and fall, several extra work sessions were completed beyond the normal meetings in order to maintain, prune, and water the trees. We appreciate the smiles and waves when we work! A few of the older trees at the Municipal Building were pruned and thinned; this work will continue through 2015.

A watering plan was implemented, with the help of Steve Towne, Tom Elwood, and Steve Edgerly, who provided us with barrels and water. The Board thanks them for their insight and input.

In June, a new balsam was purchased by the Village and planted on the town Green to replace the one that died.

In September, Johnson was chosen by the Vermont Urban and Community Forestry Program to conduct a pilot urban tree inventory using their new computer program. 398 trees in the Village Rights of Way were assessed, photographed, and recorded by six state foresters, Tree Board members Sue and Noel, and Conservation Commission member Lois Frey over two days. That data can be found on the Vermont Agency of Natural Resources Atlas. Analysis of the data collected resulted in a 43 page document that will be invaluable for ongoing tree maintenance.

Noel Dodge was appointed Johnson's new Tree Warden in March. We're lucky-and happy!-to have his expertise on the Board.

The Tree Board meets on the third Wednesday of each month except December and January, at the Library at 6:30. Everyone is welcome to join us and learn hands-on tree care.

Sue Lovering, Chair  
Court Perry, Vice Chair  
Noel Dodge, Secretary  
Dorcas Jones, Treasurer  
Louise von Weiss

The Tree Board's vision is to initiate a community tree stewardship program, to maintain the municipal trees, to promote education, tree plantings, and ecological awareness, and to enhance the visual beauty of Johnson.

**JOHNSON CONSERVATION COMMISSION**

6/30/2014

**Current Town Expense / Revenue**

Beginning Balance July 1, 2013		1,460.68
Income:		
Town Tax Appropriation 13-14		<u>350.00</u>
	Total Revenue	1,810.68
Expenses:		
10/22/2013 Staples	9.89	
1/21/2014 Irving Gas	100.00	
5/31/2014 Jennifer Stefanski	<u>100.00</u>	
	Total Expenses	<u>209.89</u>
Ending Balance June 30, 2014		1,600.79
<b>Money held in Reserve Trust Fund for the Conservation Commission</b>		1,799.81
Total Balance		3,400.60

**EMERALD ASH BORER GRANT**

Beginning Balance July 1, 2013		-
Income		
University of Vermont	<u>500.00</u>	
	Total Revenue	500.00
Expenses:		
6/14/2014 Reimbursement - Susan Lovering	315.10	
6/14/2014 Shelby Perry	100.00	
6/30/2014 Printing Costs	<u>34.00</u>	
	Total Expenses	<u>449.10</u>
Ending Balance June 30, 2014		50.90



# **VT STATEWIDE ARBOR DAY GRANT**

Beginning Balance July 1, 2013		-
Income		
University of Vermont	<u>750.00</u>	
	Total Revenue	750.00
Expenses:		
6/30/2014 Printing Costs	<u>10.00</u>	
	Total Expenses	<u>10.00</u>
Ending Balance June 30, 2014		740.00

## **JOHNSON HISTORICAL SOCIETY RESERVE FUND**

7/1/2013 to 6/30/2014

Beginning Balance, July 1, 2013		43,075.16
INCOME:		
Interest	63.34	
		<u>63.34</u>
	TOTAL AVAILABLE	43,138.50
EXPENSES:		
United States Treasury	850.00	
Town of Johnson	<u>30,499.00</u>	
	TOTAL	<u>31,349.00</u>
ACCOUNT BALANCE: June 30, 2014		11,789.50

## Johnson Historical Society 2014

As you travel along Main Street, you will notice there are changes occurring at the Dr. Holcomb House, home of the Johnson Historical Society. Work is being accomplished both indoors and out. Meeting the state requirements by contracting for the prescribed repairs seems like a very long process. Everything takes time; but progress is being made. In addition to being a great venue for the Historical Society, the house has its own history.

Dr. Lyndhurst P. Holcomb was a member of the second class to complete a four-year course at the University of Vermont, College of Medicine in 1906. He arrived in Johnson following graduation, initially setting up practice at the Everett Hotel. By 1909, he was living in the house with his wife Inez and son Harold Elliot. After Inez's death, Dr. Holcomb married school teacher, Helen B. Crocker as she was the only one who could control young Harold according to knowledgeable sources. An addition was added to the east-side of the house in 1920 when Helen gave birth to a daughter, Nadine Phyllis. Dr. Holcomb practiced medicine in Johnson for 55 years. When he retired, his grandson Stephen Holcomb operated a funeral home in the building until selling the house in 1976 to the John des Groseilliers family, also for a funeral home.

Dr. Holcomb's granddaughters, Lynette and Carol live in Greensboro Bend and East Hardwick respectively and have shared memories and identified the rooms in the old section of the house. Family tales include that their grandmother Helen Crocker (Dr. Holcomb's second wife) is responsible for all the hydrangeas planted in the Lamoille View Cemetery. Dr. Holcomb was known to entertain and socialize with Howard & Ethel Hill, Harold & Eunice Beard, and Mr. & Mrs. Ralph C. Jenkins (Principal of the Normal School 1928-1935.) During the 1927 flood 14 people stayed at the Holcomb House and local merchant Mr. Assad Saleeby gathered cans of food without labels to help feed the people. As the water rose, the doctor's drugs were taken to Mattie Baker's house, up the hill on the west side of the Cold Spring.

The Historical Society is compiling all the stories that folks can remember about the Holcomb family and their home. For instance, Marie Boissoneault's father, Lyndhurst West was delivered by and named after Dr. Holcomb. If you have a story to share, let us know.

The Historical Society plans to do the same kind of data gathering for other buildings and families in the community to help recognize their contributions to Johnson's history. We hope family historians or record-keepers, will contact us if they are willing to add stories or pictures to our collection. The Society already has a collection of pictures and write-ups for 68 Johnson couples who were or have been married fifty or more years.

Fundraising to support the all-volunteer Historical Society has been an on-going endeavor. Tuesday Night Live 2014 generated \$4,008 with the generous contributions by 45 pie, cake and

salad making volunteers who prepare, cook and serve all the delicious fare. The Historical Society also makes homemade soups and chili for Johnson's Winter Carnival in February. That activity generated \$325 in 2014. Additionally the Society has received memorial and other donations from a variety of sources. Separate from the Historical Society's operating budget, a capital campaign is underway to raise money to repay the town for the 5-year loan, which made purchase of the Dr. Holcomb House possible. You will be hearing more soon.

Historical Society Board meetings are held monthly on the second Wednesday of the month at 9 AM at the Dr. Holcomb House and are open to the public. The agenda and minutes from the meetings are posted on the town's webpage. You will find information about the Society's activities, a listing of new acquisitions, the status of the building's construction and much more. Please contact any of the Board members if you have information to share, questions or concerns.

Linda Jones, President	Frank Dodge
Dean West, Vice President	Jane Marshall
Lois Frey, Recording Secretary	Howard Romero
Alice Whiting, Membership Secretary	Jessyca West
Tom Carney, Treasurer	

# COMMUNICATIONS REPORT

6/30/2014

Beginning Balance, July 1, 2013

4,195.26

## INCOME:

### Tuesday Night Live Concerts

Chuck's Bikes	250.00
Polow & Polow	250.00
Concept 2	250.00
Foote Brook Farm	500.00
Studio Store	250.00
Keith Morris	250.00
Vermont Plus Live	250.00
Johnson Farm & Rental	250.00
Laraway School	250.00
Rock Art Brewery	250.00
Vt Studio Center	250.00
Backcountry Barbecue	80.00
Benjamin Tammy	80.00
Erica Allen	80.00
Green Mountain Kettle Corn	80.00
Inner Wolf Trading	80.00
Raymond Dewan	80.00
Vendors	700.00
Donations at TNL	365.80

4,545.80

TOTAL

8,741.06

## EXPENSE:

### Tuesday Night Live Concerts

Parker & Stearns	306.35
Calvin Stanton - Reimbursements	589.03
Johnson Hardware & Rental	19.78
Working Dog Septic	120.00
Leslie Grant	500.00
Lucas Amriemno	500.00
Seth Yacovone	300.00
Danny Dauth	300.00
John Freeburn	500.00
Shane Hardiman	700.00
D. Davis	300.00

TOTAL

4,135.16

Ending Balance, June 30, 2014

4,605.90

### JOHNSON BANDSTAND FUND

Income:	July 1, 2012 - June 30, 2014		
	Donations	5,430.59	
	Community Foundation	2,000.00	
	Community Foundation	<u>4,000.00</u>	
	Total Income		11,430.59
Expenses:			
	Parker & Stearns	1,184.92	
	Johnson Hardware	259.21	
	Donald Schroeder	170.30	
	Emmeson Rocheleau	165.00	
	Twin State Electric	1,905.58	
	Andrew Purdy	<u>780.00</u>	
	Total Expenses		<u>4,465.01</u>
	Balance June 30, 2014		6,965.58

**TOWN PROPERTIES**  
AS OF JUNE 30, 2014

Real Estate:

Municipal Building	232,453.72	
Town Clock w/bell	42,700.00	
Duba Field, Est. 5 acres	9,400.00	
College Field 1.61 acres	5,600.00	
Gomo Farm, 123 acres	28,850.00	
Prindle Lot, 25 acres	3,100.00	
Spitzer Lot, .25 acres	4,200.00	
Tatro land, 180.5 acres with garage	150,286.74	
New Town Garage	239,583.11	
Holcomb House - Work In Progress	<u>207,222.09</u>	
		923,395.66

Town Equipment:

2012 John Deere Backhoe	73,426.40	
1994 Ford Tractor & Backhoe	28,495.00	
Grader Teeth	4,500.00	
Office Equipment - copier, vacuum, computers		
software & furniture	51,751.15	
Pressure Washer	5,070.12	
2004 Loader	130,000.00	
1982 Compressor	2,500.00	
2012 Air Compressor	3,833.00	
2010 John Deere Grader	199,992.00	
2011 Ford Pickup Truck	34,519.00	
2007 Int'l Tandem Truck	152,985.00	
2008 Int'l Dump Truck	112,913.00	
2009 Int'l Dump Truck	171,474.00	
2013 Int'l Tandem Truck	161,803.00	
Two Way Comm. Radios	7,649.85	
Small Equip. & Tools, Sanders, Plows		
Wings & Chainsaws	<u>42,299.91</u>	
		1,183,211.43
		<u>2,106,607.09</u>

## 2014 DOG LICENSES

December 31, 2014

Female Spayed	175
Male Neutered	168
Female	42
Male	59
Total Licenses	<hr/> 444

## DOG LICENSE INFORMATION

Because of the many cases of rabies in the State, the Health Department is asking the Town to keep a list of unlicensed dogs. If you, as a citizen, would let the Town Clerk know about the ownership of dogs that are not licensed, we would appreciate it.

License fees are as follows:

Before and on April 1:

Neutered male dog or spayed female dog	8.00
Male dog or female dog	12.00

After April 1, the charges go up to:

Neutered male dog or spayed female dog	10.00
Male dog or female dog	16.00

## **JOHNSON DOG CONTROL ORDINANCE**

**PREAMBLE:** The Selectmen of the Town of Johnson being mindful of the fact that there are numerous dogs running at large in the Town and that these dogs represent a danger not only to young children but also are a source of annoyance and concern to many citizens hereby declare that it is in the best interest of the health and safety of all citizens that the keeping of dogs within the Town limits be controlled.

**WHEREFORE:** The Town of Johnson hereby ordains:

**DEFINITIONS:** As used in this Ordinance the following words or phrases shall have the following meanings:

**"Dog"** shall mean both male and female.

**"Owner"** shall mean any person owning, keeping or harboring a dog.

**"Running at Large"** shall mean off the premises of the owner and not under control of the owner or another person by leash, cord or chain.

**"Vicious Dog"** shall mean any dog which bites or snaps at or tears the clothes in attempt to bite any person or persons.

**"Town Pound"** shall mean a pound designated by the Selectmen whether or not operated by the Town or whether or not within the Town limits.

**"Officer"** shall mean any police officer and/or Constable to the Town of Johnson or person appointed "dog officer" by the Selectmen.

**LICENSE REQUIRED:** A person who owns, harbors or keeps a dog within the Town that is more than four months old shall cause it to be registered, numbered, described and licensed in accordance with the provisions of Title 20, Chapter 193 of the Vermont Statutes Annotated, as amended.

**COLLAR REQUIRED:** A person who owns, harbors or keeps a dog within the Town limits shall keep on such dog whenever such dog shall be off the premises of the licensed owner a collar or harness and fasten securely to the collar or harness, and keep attached to it the license tag issued by the Town. It shall be unlawful for any person other than the owner or his agent or any officer to remove a license tag from a dog.

**FAILURE TO LICENSE:** A person who keeps a dog contrary to license provisions of this ordinance shall be guilty of a misdemeanor. All unlicensed dogs found within the limits of the Town shall be impounded.

**RUNNING AT LARGE PROHIBITED:** It shall be unlawful for any person owning or possessing a dog to permit it to run or be at large within the Town and every person owning or having a dog shall confine it to his or her premises when not on leash and under the immediate control of a competent and responsible attendant.

**BARKING PROHIBITED:** It shall be unlawful for any person owning or possessing a dog to permit it to disturb the quiet of any person by barking or howling.

**IMPOUNDING AUTHORIZED AND RECORDS:** It shall be the duty of every officer to apprehend any dog found running at large and to impound such dog in the Town pound. Upon impounding any dog, a record shall be made by the impounding officer of the breed, color and sex of such dog, where it was caught, and whether licensed. The record of the impounding officer shall be filed with the Town Clerk.

**PROPERTY OWNER MAY IMPOUND:** Any person finding any dog upon his property to his injury or annoyance may take up same and remove it to the Town pound or he may hold the dog in his possession, and as soon as possible notify the Town dog officer of this custody, giving a description of the dog and the name of the owner if known.

**OFFICER TO TAKE POSSESSION:** A dog officer representing the Town will as soon as possible after receiving notice appear at the premises and take possession of the dog, and remove it to the Town pound.



**NOTICE, DISPOSITION OF IMPOUNDED DOGS:** Upon any dog being impounded, it shall be the duty of the Dog Officer to notify the owner, possessor, or person who harbors or keeps the same, if known, and if not known to post at the Town Clerk's Office, a notice containing a description of said dog and when and where caught. If no owner or person entitled to or claiming the possession of any such dog shall claim the same within five full days after such notice, the Dog Officer or any person duly authorized by the Selectmen to do so may at the expiration of five days from the date of the receipt or posting of the notice provided for in this section, sell, give away or dispose of in a humane manner any such dog not redeemed or claimed by anyone, taking a receipt therefore from the purchaser or recipient thereof. "Day" as used in this section shall mean business days.

**REDEMPTION OF IMPOUNDED DOGS:** The owner or person entitled to possession of any dog impounded for having been found without a license or being at large, may reclaim such dog upon payment of all fees, costs and charges incurred by the Town for impounding and maintaining the said dog during which the dog is impounded or the actual cost to the Town of impounding said dog. Upon payment of the impounding fee and boarding charge, the Dog Officer or Town Clerk will issue a receipt therefore together with an order to the pound keeper authorizing the release of said dog.

**VICIOUS DOGS:** If any dog bites, snaps at, or tears the clothes in an attempt to bite any person, persons, and that fact shall be proven to the Selectmen that dog shall be deemed and declared by the council to be a vicious animal. Such animal shall be confined to the premises of the owner or muzzled with a muzzle of sufficient strength to prevent its biting any person. Any such vicious dog which is found unmuzzled and running at large shall be seized and killed without notice to the owner. If any dangerous, fierce, vicious or rabies infected dog running at large cannot be safely caught and impounded, such dog, may be slain by any Dog Officer. It shall be unlawful for the owner, possessor or person harboring any dog, when notified by the Dog Officer that such dog has bitten any person, to sell or give away such dog, or to permit it to be taken beyond the limits of the Town except with permission of the Selectmen or under the care of a licensed veterinarian.

**CRUELTY:** Any person who shall torture, torment, or cruelly neglect to provide with necessary sustenance or shelter or shall cruelly beat, needlessly mutilate or kill or cause or procure to be tortured, tormented, beaten, needlessly mutilated, killed or deprived of necessary sustenance or shelter any dog or other animal, shall be guilty of a misdemeanor.

**POISONING DOGS:** Any person who shall poison any dog, distribute poison in any manner whatsoever with the intent or for the purpose of poisoning any dog, or dogs, shall be guilty of a misdemeanor.

**PENALTY:** A violation of this ordinance shall be a civil matter enforced in accordance with the provisions of 24 V.S.A. 1974a and 1977 et seq. A civil penalty of **\$100.00** may be imposed for the initial violation of this civil ordinance. The penalty for the second offense within a six month period shall be **\$200.00**, and the penalty for subsequent offenses within a six month period shall be **\$500.00**. The waiver fee shall be set at **\$50.00** for the first offense, **\$100.00** for the second offense within a six month period, and **\$250.00** for all subsequent offenses within a six month period, if paid within 20 days. Each day that the violation continues will constitute a separate violation of this ordinance.

**SEPARABILITY:** If any section, subsection, sentence, clause, phrase, or portion of this ordinance is for any reason held invalid or unconstitutional by any court or competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

**ORDINANCE REPEALED:** All ordinances and parts of ordinances in conflict with the provisions of this ordinance are hereby repealed. Dated at Johnson this 16 day of June A. D. 1997.

### COMPARISON TABLE

Year	Grand List	Tax Rate	Taxes Assessed	Delinquent Taxes
2008-2009	665,214.00	1.7727	1,179,224.81	
2008-2009	843,069.00	1.6377	1,380,694.17	
2008-2009	1,531,985.00	0.814	1,247,035.80	175,494.53
2009-2010	689,644.00	1.844	1,271,703.58	
2009-2010	837,441.00	1.6562	1,386,969.85	
2009-2010	1,553,380.00	0.7693	1,195,015.38	209,418.71
2010-2011	907,701.00	1.4209	1,289,752.44	
2010-2011	1,137,580.00	1.3269	1,509,454.96	
2010-2011	2,076,136.00	0.5575	1,157,447.70	211,954.67
2011-2012	2,099,530.03	0.555	1,165,242.57	
2011-2012	1,146,405.00	1.2856	1,473,818.19	
2011-2012	926,942.00	1.3649	1,265,183.29	202,026.53
2012-2013	2,085,219.00	0.589	1,228,175.67	
2012-2013	1,157,924.00	1.2618	1,460,273.56	
2012-2013	931,782.00	1.3088	1,219,516.28	203,770.69
2013-2014	2,103,068.75	0.6356	1,336,710.45	
2013-2014	2,103,068.75	0.0044	9,253.55	
2013-2014	1,099,161.00	1.321	1,451,991.95	
2013-2014	1,007,916.75	1.3683	1,379,132.52	220,725.38
2014-2015	2,114,822.00	0.6882	1,455,399.78	
2014-2015	2,114,822.00	0.0057	12,054.53	
2014-2015	1,152,450.00	1.3687	1,577,358.42	
2014-2015	964,763.00	1.3828	1,334,074.36	

### TAX TABLE RATE

Year	Selectmen's Budget	Local Agreement	School Homestead	School Non-Residential
2008-2009	0.814		1.6377	1.7727
2009-2010	0.7693		1.6562	1.8440
2010-2011	0.5575		1.3269	1.4209
2011-2012	0.555		1.2856	1.3649
2012-2013	0.589		1.2618	1.3088
2013-2014	0.6356	0.0044	1.3210	1.3683
2014-2015	0.6882	0.0057	1.3687	1.3828

### TRUST FUND ACCOUNTS

Name of Fund	Type	Interest Rate	Amount 07/01/13	Interest 2014	Balance 6/30/2014
Dexter Whiting	School	6%	1,000.00	60.00	1,000.00
Dexter Whiting	Cemetery	6%	300.00	18.00	300.00
Hannah Hill	Cemetery	6%	<u>300.00</u>	<u>18.00</u>	<u>300.00</u>
			1,600.00	96.00	1,600.00

DELINQUENT TAXES AS OF 12/31/14			
<b>2000 - 2001 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
PRATT, CHRISTOPHER	200-455	\$181.37	
<b>2001 - 2002 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
PRATT, CHRISTOPHER	200-455	\$190.16	
<b>2002 - 2003 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
PRATT, CHRISTOPHER	200-455	\$191.32	
<b>2003 - 2004 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
PRATT, CHRISTOPHER	200-455	\$196.06	
<b>2009-2010 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
BUSHWAY, DARLENE	252-020	\$34.58	
<b>2010-2011 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
BOLIO, DONNA ESTATE OF	134-010	\$531.47	
JEWETT, DONNA M. & RICHARD	520-010	\$3,820.68	
	TOTAL	\$4,352.15	
<b>2011-2012 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
BOLIO, DONNA ESTATE OF	134-010	\$479.87	
JEWETT, DONNA & RICHARD	520-010	\$4,713.50	
MCLURE, PAUL W III & RHODA	529-200	\$4,188.01	
TOTEM GUIDE & SHUTTLE	900-481	\$28.25	
WOOD, THOMAS	270-110	\$21.11	
WOOD, THOMAS	286-029	\$9.04	
	TOTAL	\$9,439.78	

<b>2012-2013 DELINQUENT TAXES</b>			
NAME	PARCEL #	TOTAL DUE	
BOLIO, DONNA ESTATE OF	134-010	\$422.43	
CATTELONA, MARK & JEWETT, RICHARD	590-100	\$128.51	
FLOOD, CAROL ANN	604-250	\$3,436.85	
GUYETTE, CHAD & LISA	260-035	\$1,345.04	
JEWETT, DONNA M. & RICHARD	520-010	\$5,750.45	
LAROSE, ELIZABETH ET AL	442-020	\$5,642.01	
MCCUIN, RAMONA ESTATE OF	529-405	\$209.76	
MCLURE, PAUL W. II & RHODA	529-200	\$3,954.68	
PRATT, CHRISTOPHER	200-455	\$19.19	
WEST, WENDY	298-040	\$400.37	
WOOD, THOMAS	286-029	\$7.97	
WOOD, THOMAS	270-110	\$19.19	
	TOTAL	\$21,336.45	
<b>2013-2014 DELINQUENT TAXES</b>			
NAME	PARCEL#	TOTAL DUE	
B & N TOMKAT, INC.	185-125	\$563.71	
BIDWELL, DEANNA	555-005	\$393.36	
BIDWELL, KYLE & SARAH	555-012	\$101.64	
BOCASH, JAMIE & WEST, MALYNDA	298-038	\$94.20	
BOIVIN, JAMES, EUGENE ET AL	615-004	\$71.84	
BOLIO, DONNA ESTATE OF	134-010	\$383.81	
BOUCHARD, ELAINE F.	200-412	\$2,244.12	
BURMEISTER, BARBARA	600-290	\$50.97	
BUTLER, BRUCE E.	460-069	\$1,790.20	
CARPENTER, BENJAMIN & MAKAYLA	135-010	\$239.25	
CATTELONA, MARK & JEWETT, RICHARD	590-100	\$115.72	
COOKSON, WESLEY & CHRISTINE	274-035	\$1,365.36	
COURCHAINE, MARK A.	100-245	\$2,494.62	
DINSMORE, SARAH & MICHAEL	135-020	\$1,007.97	
DOLISIE, BRETT M.	335-210	\$2,833.07	
FLOOD, CAROL A.	604-250	\$3,102.60	
FOSS, MICHAEL	335-050	\$624.13	
FRENCH, MARK & MICHELLE	453-080	\$1,389.53	
FRENCH, MARK & MICHELLE	529-380	\$382.69	
GARFIELD, RICHARD & BETH	345-080	\$2,618.86	
GRISWOLD, C. MARCUS & HAMMOND, BARBARA	290-020	\$866.53	
GUYETTE, CHAD & LISA	260-035	\$2,688.65	
HENRY, LORINDA A.	405-395	\$774.22	
HOADLEY, RODERICK	600-421	\$143.30	
HOLMES, REBECCA A.	391-015	\$569.18	
HOOPER, WILLIAM J. & CATTELONA, MARK & DIANE	590-030	\$2,403.11	
HUBBELL, CARL & BELROSE, MICHELLE	298-020	\$303.54	
JEWETT, DONNA M. & RICHARD	520-010	\$345.01	

JONES, EDSON & AMY	200-320	\$2,903.38	
KOVAL, VALERIE	500-257	\$1,149.44	
LAMB, ROBERT ESTATE OF	200-214	\$855.58	
LAROSE, ELIZABETH ET AL	442-020	\$4,266.09	NEW OWNER
LEFEVRE, EDWARD & ARTHUR	590-340	\$417.89	
LEHOULLIER, RICHARD	600-423	\$121.72	NEW OWNER
LIMLAW, BOBBY & DIANE	270-210	\$1,172.15	
MALONE-RISING, DOROTHY & RISING, CHARLES	600-164	\$1,052.75	
MANNING, BRUCE A. SR.	200-645	\$2,245.59	
MARTELLO, LAVELL & WELLS, SHAWN	200-665	\$2,725.77	
MCCUIN, RAMONA ESTATE OF	529-405	\$190.86	
MCGOVERN, SUSAN	507-010	\$13.25	
MCKENNA, GEORGE V.	270-145	\$383.95	
MERCHANT, GARY JR. & STACEY	625-054	\$828.97	
MICHAUD, TERRANCE M. & CANDACE	585-085	\$5,973.26	
MILLER, SHAUNE & TERRY, TAWNIA	298-024	\$204.78	
MORAN, MATT	615-090	\$224.59	
NELSON, BERNADETTE	585-065	\$2,973.27	NEW OWNER
PASTINA, MATTHEW & SARA	298-005	\$56.68	
PECK, MARY	615-012	\$124.02	
PEREZ, JOHN	200-632	\$595.44	
PERRY, BRUCE	600-104	\$633.13	
PRATT, CHRISTOPHER & ELWOOD	200-455	\$21.25	
RICH, KATHLEEN & PHILIP	109-215	\$1,470.57	
ROGERS, GEORGE J.	460-340	\$1,724.66	
SCOTT, FAY & BONITA	134-080	\$2,236.56	
SCRIBNER, GARY & LESLIE	274-020	\$1,838.26	
SMITH, DAVID C.	298-022	\$73.76	
TALLMAN, TIA-MARIE & WELLS, JAMES	335-007	\$304.24	
TAYLOR, ELIZABETH	100-270	\$579.52	NEW OWNER
THOMPSON, MARC & MELANIE	298-011	\$181.98	
TOMLINSON, BRENT L.	185-055	\$904.52	
TOMLINSON STORE INC.	183-005	\$22,230.40	
TOMLINSONS STORE INC.	185-065	\$4,438.87	
TYSZKA, JOHN	596-095	\$419.17	
WALLACE, DENNIS & BECKY	520-019	\$2,193.87	
WESCOM, DANIEL B. & MARY	134-020	\$1,166.67	
WESCOM, WAYNE ET AL	600-206	\$3,358.02	
WEST, WENDY	298-040	\$371.65	
WILCOX, LORI D. & MARK	615-047	\$154.14	
WILCOX, MARK II	615-051	\$420.60	
	TOTAL	\$103,162.46	
<b>TOTAL ALL TAXES DUE</b>		<b>\$139,084.33</b>	

## 2013-2014 TAX ACCOUNTING

### GRAND LIST

#### Appraised Values:

Municipal	210,306,875 X 1%	2,103,068.75
Non-Residential Education	100,977,975 X 1%	1,009,779.75
Homestead Education	109,916,100 X 1%	1,099,161.00

#### Tax Assessment & Billing

Municipal	\$2,103,068.75 X	0.6400 =	\$1,345,964.00
Non-Residential	\$1,007,916.75 X	1.3683 =	\$1,379,132.49
Homestead	\$1,099,161.00 X	1.3210 =	\$1,451,991.68
Adjust for Rounding			\$0.30
Late HS-131 Penalties			\$419.81
			<b>\$4,177,508.28</b>

#### Receipts:

Property Taxes	\$3,947,765.10	
Interest	\$5,297.87	
Bad Check Charges	\$25.00	
Tax Overpayments	\$3,694.93	
	<b>\$3,956,782.90</b>	<b>\$220,725.38</b>

#### Adjustments:

Accrued Interest	\$11,909.36	
Homestead Declarations	\$10,585.56	
Late HS-131 Penalties	\$391.43	
Delete Small Credits	\$0.80	
Transfer credits to other years	\$130.10	
Tax Overpayments returned to owners	\$3,282.88	
Lister's Errors	\$2,093.59	
Lister's Adjustments	\$4,289.73	
Returned payment to customers	\$222.11	
Change due to Current Use G. Cole	\$1,272.69	
Change due to Current Use Wagner	\$1,443.97	
	<b>\$10,150.48</b>	<b>\$230,875.86</b>

#### Balance of Delinquent Tax Collector on 5/12/14

	<b>\$230,875.86</b>	
Interest Added May 2014	\$2,770.63	
Interest Added June 2014	\$2,112.07	
Penalties & Costs	\$18,011.08	
Bad Check Fee	\$25.00	
Cash Receipts thru 6/30/14	\$87,345.37	
Abatement R. Hutchins	\$208.61	<b>-\$64,635.20</b>

#### Balance as of 6/30/14

**\$166,240.66**

**EVERGREEN LEDGE CEMETERY  
2014**

Balance on hand January 1, 2014		6,994.24
Receipts:		
Sale of Lots	750.00	
Interest on Savings Certificate	24.70	
Interest on Money Market Account	<u>1.52</u>	
Total Receipts		776.22
Expenses:		
Care of Cemetery	<u>-</u>	
		<u>-</u>
Total Balance on hand December 31, 2014		7,770.46
Current Value of Merchants Bank CD Account		4,636.50

**PLOT CEMETERY REPORT  
2014**

In 2013 we did the usual care and maintenance of the cemetery. I would one again like to Thank Dayton Baraw for his careful work.

Trust account balance January 1, 2014	17,931.99
Income and growth	71.79
Donation & Contributions	<u>944.00</u>
Total Available	18,947.78
Care of Cemetery	944.00
Total Expenses	<u>944.00</u>
Total account balance December 31, 2014	18,003.78

Respectfully submitted,

David R. Marvin

## **Library Trustees' Report**

As made clear by the Director's report for the fiscal year ending June 30, 2014, the Library continues to serve the Johnson community well. Jeanne Engel's data show significant increases in all categories. And to our benefit, the climate was near normal. We've been spared flooding, and, with moderate repairs, our building remains sound (although our century-old windows are drafty and need some work).

Now, more about the building. In order to gain a sense of how our patrons would like to see the Library develop, a survey was developed and made available on the internet as well as hardcopy at the Library (hard copies will also be available at Town Meeting). With less than half of the anticipated responses received, a preliminary assessment suggests that we are short on space, and that an enlarged area for children's programs, the addition of a Young Adults room, and a conference/adult-reading room would enhance our goal of serving the community. All told, such additions could require as much as a doubling of our current space. Considering that the Library's land is but one-quarter acre, and we would not want to give up any existing parking spaces, some very creative architectural planning would be required. On the plus side, a long unused room in the basement has been renovated, and now serves as a crafts, Lego, painting, whatever room mainly at after-school hours for kids from the community. This room is accessible via a non-conforming stairway from the first-floor lavatory or by the ground-level backdoor entrance. These means of access should be updated to bypass the lavatory with a relocated stairway that meets current building code requirements.

With the promise of new downtown stores, restaurants and other businesses, we suggest that many of our patrons would choose to walk from Main Street to the Library if a sidewalk running from Main Street to the Library were installed on the west side of Railroad Street. Of course they can walk there now but that requires crossing busily-travelled Railroad Street at the level of the Library, not something we would want to encourage young people to do, or adults either for that matter.

The Library is most fortunate to have the dedicated services of Jeanne Engel, Pam Aupperlee, Rebecca Johnson, and Peg Rowe who together do everything from ordering books, to telling stories, to clearing the entrance ramp of snow. In addition, the power to keep the wheels turning comes from the generosity of the taxpayers of the Town of Johnson, the Clara Farrington Fund, the Roger and Georgia Jones Fund, the Turrell Fund, the Copley Foundation, Concept2, Ben & Jerry's, and individual contributions from citizens of Johnson.

Respectfully submitted,

JoAnn Benford  
Jessica Bickford  
Jane Nuse  
Stacey Waterman  
Robert Schulz, Chair



## **Johnson Public Library Librarian's Report**

Well there is always something new at the Johnson Public Library. This year we welcomed two new Youth Services Librarians, Pam Aupperlee and Becca Johnson who work together to deliver an engaging and dynamic roster of youth programming.

Every Wednesday morning at around 9:45, the colorful parade of children and their parents, grandparents or caregivers begins. Up the ramp and into the library for Story Time they come: ready to read, sing, craft and play. It is a time to enhance early literacy, as well as participate in a wonderful piece of our community.

This year, with the help of a Birth to Three grant, we were able to purchase over 200 new books for children and child care providers, and new materials for use at the child care sites we visit. These child care visits also include a crate of 30 books each month as well as a mini story time complete with songs, finger plays, stories and crafts.

For kids in grades K-12, we strive to offer a wide array of classes and clubs to pull kids of all ages into the library. Highlights from 2014 include: bookmaking, printmaking, and ceramics classes; science experiments and crafts such as "Squishy Circuits" (learning to create circuits by making conductive and resistant play-dough), and making light-up pop-up cards from scratch; community tie dye workshop; Lego Lovers and Paper Arts club; Global Kids Club, where we pick a different culture each week to learn about, read books about, and do art and craft projects in celebration of; book clubs; and an ongoing art and writing class for tweens and teens. Come check out what we've got planned for 2015!

We are also in the process of creating a new and much improved teen room, where the entirety of our young adult collection is housed. Stay tuned for the "grand opening" of the teen room, and come down to lounge on the cozy new furniture, do some crafting, or peruse the internet on our iPad.

Developing good habits in childhood is a sure way to establish a healthy foundation for life, and the Summer Reading Program at Johnson Public Library is one of the ways we strive to engage and enthrall kids with books. In addition to these long-view goals, the Summer Reading Program quite effectively combats "Summer Slide", a phenomenon that affects children who cease to read over the summer, causing them to actually lose some of the reading skills they gained during the school year.

There are so many offerings at the library for our community to take advantage of. Besides the latest bestsellers we have a wide variety of crafting books, biographies, history, health and cooking books, current magazines and new children's and young adult books arriving weekly. We have day passes to ECHO Lake Aquarium, Vermont State Parks, Vermont History Museum, Shelburne Farms and new this year Shelburne Museum.

From July 2013-June 2014 we had on average 47 patrons visit the library to take out books, attend programs and use the computers. During that time 15970 books, movies and audio books circulated. Our programs continue to be popular with 71 adults and a whopping 2179 children and young adults attending programs, up significantly from last year.

Stop by the library browse the stacks, use the computers and pickup a calendar of current and upcoming programs- all FREE!

Respectfully submitted,

Jeanne Engel, Library Director  
Pam Aupperlee, Youth Services Librarian  
Becca Johnson, Youth Services Librarian

## JOHNSON PUBLIC LIBRARY

### Grant Funds, Fund Raising and Donation Report

July 1, 2013 to June 30, 2014

#### Income

Copley	3,000.00
Donations	225.00
Jones endowment	4,817.94
Turrell Grant	1,000.00
UBS Account Dividends	3,442.17
Birth to Three Grant	4,000.00
Jones Acct Accrued Interest	(122.08)
Jones Acct Unrealized Gain/Loss	5,905.68
UBS Accrued Interest	108.54
UBS Unrealized Gain/Loss	4,255.64

#### Total Income

26,632.89

#### Expense

Children's Programs	58.13
Copley Fund: Writing Prog.	500.00
Transfer donations to Town	200.00
Grants Transferred to Town	6,561.62
Postage	2.59
Dividends Paid to Town	8,997.56
UBS fees	236.72
Jones Acct Fees	219.65

16,776.27

#### Net Income

9,856.62

#### Account Balances June 30, 2013

Merchants Bank Checking	13,811.81
Roger Jones Endowment	118,496.58
UBS Investment Account	77,136.40

209,444.79

#### Account Balances June 30, 2014

Merchants Bank Checking	14,714.47
Roger Jones Endowment	123,810.80
UBS Investment Account	80,776.14

219,301.41

9,856.62

#### Total

## 2015 Budget, Johnson SkatePark & Bike Track

REVENUE	AMOUNT	PROPOSED EXPENDITURES	AMOUNT
<b>1. On Hand</b>		<b>1. Administrative</b>	
1/31/14 EST Bal.	\$7402	Vt Recreation & Parks Assoc.	\$30
2014, Town	3000	Misc supply	100
<i>Subtotal \$10,402</i>		Insurance	Town
		Website	Town
		Accounting, payroll, Treasurer	Town
		<i>Subtotal \$130</i>	
<b>2. Requested</b>			
Lam. Healthy grant	440	<b>2. Events, Programs</b>	
Concept 2 grant	200	Food, supplies	40
Kickstarter fundraiser	5000	Publicity, ads	0
Victim Fund EST.	28		
<i>Subtotal \$5668</i>		<b>3. Fundraising</b>	
		Merchandise; Kickstarter	300
		Stickers: on hand	
<b>3. Other Revenue</b>			
Facility Rental	500	<b>4. Personnel – programs</b>	
Misc. Donations	100	211.4 hrs @ 9.46/hr in 2015	2000
<i>Subtotal \$600</i>			
<b>TOTAL REVENUE</b>	<b>\$16,670</b>	<b>5. Site Repair, Maint.</b>	
		Bike Track	250
		Electricity (still some credit)	50
		Mowing	Town
		Misc. Supply non ramp	20
		Paint	80
		Portolet, 6 mos @\$80	480
		Ramps/Bike equip., supplies	200
		Trash – dumpster, 5 times	320
		Water Supply	Village
		<i>Subtotal \$1400</i>	
		<b>6. Site Improvement</b>	
		Amenities etc, from grant	2400
		Concrete, includes labor	5000
		Concrete, add'l for rails etc.	1100
		Bike Track	300
		<i>Subtotal \$8800</i>	8800
		<b>Total Proposed Exp. 2015</b>	<b>12,670</b>
		<b>Reserved for 2016 operations</b>	<b>2000</b>
		<b>Reserved, 2016 Improvements</b>	<b>2000</b>
		<b>TOTAL EXP. + RESERVES</b>	<b>\$16,670</b>

The Town & Village cover essential costs and resources. Without municipal support, we could not operate the Park.

## JOHNSON SKATE PARK & BIKE TRACK: 2014 Report

There are big improvements to describe this year. We invested over \$25,000 in the skateboard terrain, and will spend another chunk next spring. The big mini-ramp was torn down and replaced, and the whole first section of the Park got a make-over. Wood ramps were replaced by our first concrete structure. It's gentle enough to encourage beginners, but also offers enough variety of to keep skilled riders coming back. We also added a second water supply hydrant to serve the Bike Track.

At least half the money for improvements came from grants, the rest from funds set aside for the past few years. We do need more money to finish the project, and will launch an online Kickstarter fundraiser in the spring. Locally, The Forget-Me-Not Shop and Lovin' Cup café have donation canisters. This project could not have happened without help from Steve Smith's crew, dedicated volunteers, and in-kind donations of time and equipment from Buz Osgood and Johnson Hardware & Rental.



*Our first concrete feature, to be finished in the spring, will have 1530 square ft. to ride.*

We had a big setback in June. The storage shed was broken into when the back wall was exposed during construction. The culprit was arrested and has been prosecuted. Items taken were worth over \$3700 which included tools and equipment belonging to the Park and Committee member Richard Bowen. The Town (and Richie) will get some recovery funds, but we incurred more cost when we had to postpone concrete construction until October. Our crew poured concrete under a heated tent (more unexpected cost) until the weather shut us down. We did reinforce the shed and invested in more security with dollars we hoped to spend on the project.

The popular River Arts “Skate The Arts Camp” was held in August, drawing youth from around the county. Our partners at Laraway Youth & Family Services again supplied the tent and backup bad-weather space: resources that are essential to running this wonderful program.

We thank the parents and families who supervised their kids; the neighbors who keep a watchful eye and regularly pick up litter; the bikers who worked on the pump track; and folks who donated tools after we were robbed. As always, we appreciate the Town and Village for providing essential support and services. This year we also want to thank former Committee member Ron Murray for his years of service and his continued work on the Bike Track. Mike McLaughlin, another dedicated biker, was appointed to the Committee last winter.

You can also follow the Park on Facebook: [www.facebook.com/groups/johnsonskatepark/](http://www.facebook.com/groups/johnsonskatepark/)

#### Johnson SkatePark Committee 2014

Casey Romero, Chair

Richard Bowen

Greg Fatigate

Michael McLaughlin

Cornelius Murphy

Ronald Murray (resigned)

Howard Romero



*Volunteers trowel concrete with Richie Bowen, right, who designed the feature.*

**JOHNSON SKATE PARK**  
Treasurer's Report  
January 1, 2014 - December 31, 2014

Cash Balance January 1, 2014		29,654.47
<b>INCOME:</b>		
Town of Johnson		3,000.00
Donations/Fundraising		41.00
Round Heath		630.00
Riverarts		1,235.00
Lamoille Family Center		500.00
Vt Community Foundation		<u>4,000.00</u>
	Total Available	39,060.47
<b>EXPENSES:</b>		
Operating Expenses		
VPRA	60.00	
Johnson Hardware	671.65	
Casey Romero - Reimbursements	1,656.18	
Hartigan	480.00	
Town of Johnson	216.15	
Hillside Trash	128.00	
Parker & Stearns	188.17	
Richard Bowen - Reimbursements	64.46	
Mike McLaughlin	50.00	
Ben Levitt	250.00	
Greg Fatigate	700.00	
Nick Meerburg	400.00	
Patrick Marriman	50.00	
Greg's Custom Brush	<u>125.00</u>	
		5,039.61
Grant Expenses		
Richard Bowen	6,304.21	
Greg Fatigate	1,023.50	
Johnson Hardware	1,410.31	
Parker & Stearns	748.33	
Geoffrey Hall	4,735.00	
Pierre Hall	4,890.00	
SD Ireland	3,211.75	
Hillside Trash	64.00	
Harrison Redi Mix	<u>1,231.50</u>	
		<u>23,618.60</u>
	Total Expenses	28,658.21
Cash Balance 12-31-14		10,402.26

# Emergency Contact Information

Save these numbers in case of an  
emergency or natural disaster!

Police 911  
Fire 911  
Ambulance 911

Emergency Management Director:  
Eric Osgood 635-2611  
Emergency Management Coordinator:  
Gordon Smith 635-2611

Town & Village Offices	635-2611	VT Electric Co-op	635-2331
Highway Department	635-2274	Hyde Park Electric	888-2310
Village of Johnson W&L	635-2301	Morrisville W&L	888-3348
	OR 635-2611		
Wastewater Treatment Facility	635-2951		

**If you are seeking information** or non-emergency assistance, call 2-1-1. Vermont 2-1-1 is FREE and available 24 hours a day. Operators give you accurate information about state and local resources.

**If you are a senior** and need help, call the Senior Helpline: 1-800-642-5119

**If you are a veteran** and need assistance, call the VA at 1-800-827-1000

**If you have access to the internet**, you can log on to the following sites:

Area Food Shelves: [www.vtfoodbank.org](http://www.vtfoodbank.org) (635-9003)

Regional: [www.capstonevt.org](http://www.capstonevt.org) (888-7993) or [www.uwlamaille.org](http://www.uwlamaille.org) (888-3252)

Travel Information: [www.511vt.com](http://www.511vt.com)

Area Transportation: [www.gmtaride.org](http://www.gmtaride.org) (223-7287) or RCT (888-6200)

Lamoille County Sheriff's Department  
2014 Annual Report

The Lamoille County Communication's Center received 12,979 E911 calls this last year, slightly down from the 13,515 in 2013. The new communications tower on Davis hill was completed in August. It is a very modern facility and operating well. A repeater was installed between Hyde Park and North Hyde Park to enhance the radio reception for the fire departments serving Hyde Park and Eden. The cost of this was paid by LCSD drug seizure money. As the statistics below show, we had another busy year in the Dispatch Center. You will note calls for the Franklin County Sheriff's Office, as we started dispatching for them October 1st, covering when they do not have a dispatcher in their office. LCSD continues to identify sources of revenue to help offset costs. The FCSO contract will offset the \$20,000.00 per year in electricity that the dispatch facility incurs.

Fire Agency	Total Calls	Ambulance Agency	Total Calls	Police Agency	Total Calls
Barre	194	Barre	3382	Barre Town	4980
Elmore	49	Hardwick	483		
Hardwick	72	NEMS	714	LCSD	5343
Johnson	141	Cambridge	353	Stowe PD	4820
North Hyde / Eden	69	Morristown	628	Hardwick PD	3016
Wolcott	51	Stowe	641	Morristown PD	4601
Cambridge	185				
Greensboro	33			FCSO	1585
Hyde Park	90				
Morristown	195				
Stowe	284				
<b>Total</b>	<b>1,363</b>	<b>Total</b>	<b>6,201</b>	<b>Total</b>	<b>24,345</b>

The LCSD Patrol Division was at full staff for most of the year with the addition of two new full-time deputies to fill 2 vacancies. The LCSD Patrol Division responded to 4067 calls for service providing 24hour/7day a week patrol coverage in Hyde Park, Johnson, and Wolcott; this included one homicide in Hyde Park. The detective was promoted to Patrol Sergeant in October 2014 and the department has been actively looking to fill the detective position. The Patrol Division has been utilizing several part-time deputies to conduct various directed patrols, foot patrols and property watches. These deputies conducted a total of 122 directed patrols, 11 foot patrols, and 15 property watches in the towns of Hyde Park, Johnson and Wolcott. Because the LCSD patrol utilized part time deputies for these patrols, there were no additional costs to the tax payers. A part from the patrol budget, LCSD provides deputies to the Lamoille County Special Investigation Unit, a School Resource Officer to Lamoille Union High School and a deputy to the Federal Drug Enforcement Task Force. These positions are paid through either grants or separate budgets.

Nature of Call	Johnson	Hyde Park	Wolcott
Traffic Accident	71	53	38
Burglary	15	2	2
Citizen Dispute/Family Fight/Domestic	91	32	23
DUI	5	8	1
Motor Vehicle Complaint	102	84	31
Noise Disturbance	44	14	1
Theft	82	31	11
Traffic Tickets	174	135	72
	Fine Amount \$32,985	Fine Amount \$20,795	Fine amount \$5,673

Respectfully,  
Roger M. Marcoux Jr.  
Lamoille County Sheriff



# Lamoille County Sheriff's Department Communications Budget FY15-16

	BUDGET	Expenses	Budget	Proposed
	13-14	13-14	14-15	15-16
COMMUNICATIONS SALARY	\$712,787.68	\$690,891.69	\$781,733.12	\$769,807.08
SOCIAL SECURITY	\$44,192.84	\$40,581.07	\$48,338.07	\$47,728.04
MEDICARE	\$10,335.43	\$9,410.09	\$11,258.10	\$11,162.20
UNEMPLOYMENT	\$3,043.00	\$2,838.40	\$3,500.00	\$3,500.00
HOSPITALIZATION INSURANCE	\$112,331.22	\$111,240.26	\$131,183.28	\$141,465.34
WORKER'S COMPENSATION	\$5,795.00	\$5,139.07	\$4,000.00	\$7,668.07
RETIREMENT	\$65,977.67	\$67,525.36	\$75,449.90	\$78,883.24
EQUIPMENT	\$8,000.00	\$8,728.43	\$5,000.00	\$9,000.00
HOUSEHOLD SUPPLIES	\$500.00	\$355.75	\$500.00	\$500.00
OFFICE SUPPLIES	\$3,500.00	\$1,835.44	\$3,000.00	\$2,000.00
UNIFORMS	\$2,000.00	\$323.48	\$1,200.00	\$500.00
INSURANCE				\$5,000.00
OFFICE EXPENSE	\$44,296.10	\$6,824.59	\$1,500.00	\$2,000.00
PROFESSIONAL SERVICES	\$5,000.00	\$32,801.74	\$4,000.00	\$5,000.00
DUES & SUBSCRIPTIONS	\$1,000.00	\$1,203.95	\$1,000.00	\$1,300.00
TRAINING/EDUCATION	\$3,000.00	\$949.00	\$1,500.00	\$2,000.00
REPAIRS & MAINTENANCE	\$25,000.00	\$19,785.17	\$15,000.00	\$20,000.00
TELEPHONE	\$6,700.00	\$5,012.57	\$6,000.00	\$6,000.00
ELECTRICITY				\$16,000.00
VLETS-SERVICES & SUPPLIES	\$2,890.00	\$2,685.00	\$3,000.00	\$2,167.00
MANDATORY E-911 TRAINING	\$3,000.00	\$1,976.00	\$2,000.00	\$3,000.00
VIBRS SYSTEM CHARGE	\$9,500.00	\$13,211.50	\$8,000.00	\$14,150.00
DISABILITY INSURANCE	\$1,550.00	\$1,310.14	\$1,400.00	\$1,415.00
TOWER RENTAL	\$30,800.00	\$35,421.22	\$27,399.00	\$26,000.00
GENERATOR MAINTENANCE	\$2,000.00	\$1,899.13	\$1,000.00	\$2,000.00
STORAGE SPACE	\$3,000.00	\$3,000.00	\$3,000.00	\$3,000.00
CAPITAL EQUIPMENT ACCOUNT				
<b>TOTAL BUDGET</b>	<b>\$1,106,198.94</b>	<b>\$1,064,949.05</b>	<b>\$1,139,961.47</b>	<b>\$1,191,245.97</b>
Carryover Funds Credit				
Barre Town/ FCSO/E 9-1-1 Revenue	\$301,592.64	\$301,592.64	\$307,940.42	\$336,878.63
<b>TOTAL ASSESSED BUDGET</b>	<b>\$804,606.30</b>	<b>763,356.41</b>	<b>\$832,021.05</b>	<b>\$854,367.34</b>

COMMUNICATIONS BUDGET ASSESSMENTS					
CURRENT BUDGET		PROPOSED BUDGET		QUARTERLY AMOUNT	
FY 15		FY 16		FY 16	
BELVIDERE	\$7,698.33	\$7,956.34	\$1,989.09	0.93%	
CAMBRIDGE	\$100,393.90	\$104,187.59	\$26,046.90	12.19%	
EDEN	\$30,862.94	\$31,023.81	\$7,755.95	3.63%	
ELMORE	\$26,833.87	\$27,497.71	\$6,874.43	3.22%	
HYDE PARK	\$67,316.70	\$69,975.53	\$17,493.88	8.19%	
JOHNSON	\$68,774.70	\$70,021.75	\$17,505.44	8.20%	
MORRISTOWN	\$130,561.35	\$134,449.43	\$33,612.36	15.74%	
STOWE	\$253,125.24	\$257,975.00	\$64,493.75	30.19%	
WATERVILLE	\$15,105.17	\$15,879.31	\$3,969.83	1.86%	
WOLCOTT	\$38,391.54	\$39,019.48	\$9,754.87	4.57%	
HARDWICK	\$60,127.04	\$62,760.41	\$15,690.10	7.35%	
GREENSBORO	\$32,830.27	\$33,620.98	\$8,405.25	3.94%	
TOTALS	\$832,021.05	\$854,367.34	\$213,591.84	100.00%	

Capital Equipment Balance as of 06/30/2014 - \$30,017.84

Lamoille County Sheriff's Department  
FY15-16 Patrol Budget Proposal

	BUDGET 13-14	Expenses 13-14	Budget 14-15	Proposed 15-16	
SALARIES	\$495,912.95	\$485,115.22	\$535,776.61	\$534,962.94	-1.50%
VACATIONS, HOLIDAYS	\$59,524.13	\$57,257.53	\$62,520.00	\$55,326.12	-11.51%
SOCIAL SECURITY	\$34,059.90	\$34,592.00	\$37,094.39	\$36,597.92	-1.34%
MEDICARE	\$8,030.14	\$8,308.14	\$8,675.30	\$9,444.62	8.87%
UNEMPLOYMENT	\$2,400.00	\$2,160.10	\$2,500.00	\$2,500.00	0.00%
HEALTH INSURANCE BENEFIT	\$70,896.74	\$51,007.81	\$59,066.14	\$55,927.44	-5.31%
WORKER'S COMPENSATION	\$33,000.00	\$40,528.33	\$39,000.00	\$40,000.00	2.56%
RETIREMENT	\$49,046.16	\$44,783.37	\$52,551.17	\$53,725.55	2.23%
OFFICE SUPPLIES	\$3,606.98	\$2,293.85	\$3,500.00	\$2,500.00	-28.57%
UNIFORMS	\$3,000.00	\$4,789.17	\$4,000.00	\$5,000.00	25.00%
TRAINING/EDUCATION	\$4,500.00	\$6,085.91	\$10,000.00	\$10,000.00	0.00%
REPAIRS/MAINTENANCE	\$28,000.00	\$32,069.83	\$28,000.00	\$30,000.00	7.14%
TIRES	\$3,000.00	\$3,293.66	\$3,000.00	\$3,000.00	0.00%
INSURANCE - LIABILITY / UMBRELLA	\$2,000.00	\$2,732.73	\$3,000.00	\$3,000.00	0.00%
AUTO INSURANCE	\$14,500.00	\$15,785.28	\$16,000.00	\$18,000.00	12.50%
CRUISER	\$30,000.00	\$27,359.73	\$-	\$30,000.00	0.00%
GAS EXPENSE	\$44,000.00	\$42,163.03	\$42,000.00	\$44,000.00	4.76%
PATROL EQUIPMENT	\$4,000.00	\$26,015.44	\$5,000.00	\$10,000.00	100.00%
MISCELLANEOUS *	\$6,000.00	\$5,964.63	\$6,000.00	\$6,000.00	0.00%
TELEPHONE/ DATA LINE	\$9,000.00	\$8,980.55	\$11,000.00	\$9,340.00	-15.09%
PROFESSIONAL SERVICES	\$2,000.00	\$5,699.13	\$4,000.00	\$3,000.00	-25.00%
DISABILITY INSURANCE	\$4,350.00	\$3,814.56	\$4,350.00	\$1,150.00	-73.56%
TOTAL	\$910,800.00	\$910,800.00	\$937,033.61	\$963,474.59	2.82%
Credit for Laraway School	\$12,000.00	\$12,000.00	12,000.00	12,000.00	
Credit for Elmore Patrol	\$12,359.30	\$12,359.30	\$12,780.00	\$13,163.40	
<b>Assessed Total</b>	<b>\$886,440.70</b>	<b>\$886,440.70</b>	<b>\$912,253.61</b>	<b>\$938,311.19</b>	2.86%
Per Capita	\$109.76		\$112.02	\$116.19	
ASSESSMENTS					
Hyde Park (population 2954)	\$324,237.97		\$333,935.83	\$343,212.18	\$9,276.35 36.58%
Johnson (population 3446)	\$378,241.04		\$388,937.66	\$400,378.66	\$11,441.00 42.67%
Wolcott (population 1676)	\$183,961.69		\$189,430.04	\$194,720.35	\$5,290.31 20.75%

**NEWPORT AMBULANCE SERVICE Inc.**  
**D.B.A.**  
***Northern Emergency Medical Service Division***  
**Annual Report for 2014**

To the Towns of Belvidere, Eden, Hyde Park, Johnson and Waterville

We are in our 11<sup>th</sup> year of serving the residents of Northern Lamoille County. We thank you for your support and look forward to serving you in the future.

Our call volume was down during the 2014 calendar year. In 2014 we responded to a total of 1351 calls compared to a total of 1406 calls in 2013. Of these total calls for 2014 we responded to 777 emergency (911) calls with the balance being transports and mutual aid. The breakdowns per town were as follows: 16 in Belvidere, 56 in Eden, 220 in Hyde Park, 262 in Johnson, and 23 in Waterville.

For this fiscal year beginning on July, 2015 we are asking for slightly under 11% in increased funding of support from your five Towns. This increases the cost from \$23.24 per resident to \$25.85. This increase is due to call volume going down along with decrease in reimbursements from Medicare and Medicaid. We have ended the year with a lost and have covered most of it with cut backs.

In the calendar year of 2014 we had to write off a total of \$402,661.57 in Medicare \$210,435.92, Medicaid \$184,850.48 and VA\$7,275.17 in lost revenue. The reimbursements for Medicare and Medicaid have not kept up with the increase cost of supplies, insurances and compliances that we have to meet. We have and continue to make cuts our budget where we can but still have increases in fixed costs that are out of our control.

We continue to be in the situation of being the primary responder for neighboring services. We are working both with these services and their corresponding Select Boards to alleviate this situation.

We are a 501 C3 charitable organization and are open to tax deductible donations that would be use to help with the cost of equipment and operations. Please feel free to contact us if you wish to donate.

Once again we thank you for your past support and look forward to serving you in the future.

Sincerely



Executive Director

P.O. Box 911  
Newport, VT 05855



Tel. 802-334-2023

**NEWPORT AMBULANCE SERVICE INC/NEMS  
2014 BUDGET**

		2014 Budget	2014 actual	2015 see new format
	<b>INCOME</b>			
4000	Town Appropriations	\$ 203,227.00	\$ 228,170.07	
4001	Grant			
4004	Training Income Public	\$ 3,000.00	\$ 1,975.00	
	Donations		\$ 715.00	
4006	Interest Income		\$ 0.56	
4009	Service Ambulance runs	\$ 658,768.00	\$ 629,037.91	
4012	Interecept	\$ 8,000.00	\$ 8,975.00	
4018	Ambulance Coverage Time		\$ 125.00	
	Total Income	\$ 872,995.00	\$ 868,998.54	\$937,919.00
	<b>EXPENSES</b>			
5000.01	Collection Fees	\$ 1,000.00	\$ 831.41	
5001	Staff & Squad Training	\$ 3,000.00	\$ 1,583.00	
	Grant Expense			
5006	Rubbish Removal	\$ 1,000.00	\$ 1,138.95	
5007	Diesel Fuel/Gas	\$ 29,500.00	\$ 27,570.39	
5008	Insurance Expense			
5008.01	Insurance Package	\$ 17,000.00	\$ 13,983.10	
5008.03	MVP Health	\$ 62,856.00	\$ 64,067.99	
5008.05	Workers Comp.	\$ 32,574.00	\$ 29,435.46	
5008.06	Life Insurance	\$ 568.00		
5009	Bank Charges	\$ 50.00		
5010	Interest Expense			
5012	Payroll Expenses	\$ 508,548.00	\$ 555,806.10	
5013	Postage & Delivery	\$ 50.00		
5014.01	Professional fees	\$ 3,400.00	\$ 1,137.50	
5016.01	Meals	\$ 500.00	\$ 146.66	
5016.02	Travel	\$ 800.00	\$ 367.05	
5017	Pension Plan	\$ 8,500.00	\$ 4,709.23	
	Mortgage Payment 12/01/202	\$ 27,024.00	\$ 27,024.00	
	New NEMS 3 08/04/2018	\$ 16,128.00	\$ 16,128.00	
	NEMS 2 Loan 01/16/2014	\$ 1,230.00	\$ 1,230.00	
	NEMS 1 Loan 7/2/2020	\$ 19,500.00	\$ 19,500.00	
	NAS 51 Loan	\$ 7,452.00	\$ 7,452.00	
	MRX Loan 2015	\$ 3,765.00	\$ 3,765.00	
5018	Ambulance R&M: Old nems 1			
5018.05	NEMS 51 2003 95,500	\$ -		
5018.06	NEMS 1 2013 14,974	\$ 2,000.00	\$ 4,436.57	
5018.07	NEMS 2 2008 154,200	\$ 4,000.00	\$ 13,629.90	
5018.08	NEMS 3 2009 91,219	\$ 4,000.00	\$ 9,294.46	
5018.10	MiscAmbulance R&M	\$ 500.00	\$ 93.37	

**NEWPORT AMBULANCE SERVICE INC/NEMS  
2014 BUDGET**

	Equipement Maintance contr	\$ 600.00	\$ 1,147.50	
	Equipement Repacement fun	\$ 8,000.00	\$ -	
5019	Building R&M	\$ 3,000.00	\$ 3,989.82	
5020	Computer repairs/upgrades	\$ 500.00	\$ 200.00	
5021.01	Office supplies	\$ 2,000.00	\$ 1,520.02	
5021.02	Occupational Health	\$ 1,000.00	\$ 477.72	
5021.03	Medical Supplies	\$ 11,000.00	\$ 12,637.92	
5021.04	General Supplies	\$ 2,000.00	\$ 2,279.20	
5021.05	Equipment Batteries	\$ 2,000.00	\$ 515.15	
5024	Oxygen	\$ 1,750.00	\$ 1,935.38	
5025	Employee Recognition	\$ 800.00	\$ 975.00	
5026	Transport Expense	\$ 3,000.00	\$ 1,380.00	
5027	Paging	\$ 1,500.00	\$ 1,342.32	
5028	Telephone Expense:			
5028.01	Telephone	\$ 3,500.00	\$ 3,032.78	
5028.03	Internet Service	\$ 1,250.00	\$ 1,258.80	
5029	Electricity	\$ 4,200.00	\$ 4,570.35	
5030	Heating	\$ 4,200.00	\$ 5,642.87	
5032	Computer Exp no cap		\$ 461.19	
5034	Radio Expense	\$ 500.00	\$ 786.25	
5037	EMS Conference	\$ 1,500.00		
5038	Dues & Memberships	\$ 1,000.00		
5039	Training Public	\$ 750.00	\$ 511.15	
5040	Squad Uniforms	\$ 2,000.00	\$ 2,081.84	
5041	Equipement repairs			
5042	Administration Exp	\$ 45,000.00	\$ 45,000.00	
5043	Public Relations	\$ 800.00	\$ 99.82	
5045	Property Tax			
5046	Truck Replacement	\$ 16,200.00	\$ -	
5047	Billing Contract Expense		\$ -	
	Total Expense	\$ 872,995.00	\$ 895,175.22	\$937,919.00
	Total Income	\$ 872,995.00	\$ 868,998.54	
	Difference	\$ -	\$ (26,176.68)	
	These have not been Audited			

**NEWPORT AMBULANCE SERVICE, INC.**  
**NEMS Draft .03**

					2015	
				<b>Income</b>		
				4000 · Town Appropriations	\$226,033.00	\$214,627.00
				4004 · Training Income Public	\$1,500.00	
				4005 · Donations		
				4006 · Interest Income		
				4009 · Service Ambulance Runs	\$700,886.00	
				4012 · Intercept Income	\$9,500.00	
				<b>Total Income</b>	<b>\$937,919.00</b>	
				<b>Gross Profit</b>		
				<b>Expense</b>		
				5000 · Billing Services Expense	\$28,140.00	
				5000.01 · Collection Fees		
				<b>Total 5000 · Billing Services Expense</b>		
				5001 · Administration Expense		
				5001.01 · 02.03.04.17 Payroll	\$109,796.00	
				5001.08 · CPA	\$388.00	
				5001.09 · General Council	\$500.00	
				5001.10 · Office Supplies	\$500.00	
				5001.11 · Telephone	\$1,804.00	
				5001.12 · Cell Phones	\$2,851.00	
				5001.13 · Dues	\$0.00	
				5001.14 · Health Insurance	\$16,325.00	
				5001.15 · Pension	\$6,725.00	
				5001.18 · NEMS 51 R&M	\$500.00	
				5001.19 · NEMS 51 Fuel	\$2,100.00	
				<b>Total 5001 · Administration Expense</b>		\$141,489.00
				5006 · Rubbish Removal Expense	\$1,000.00	
				5007 · Diesel Fuel/Gas Expense	\$26,000.00	
				5008 · Insurance Expense		
				5008.01 · Insurance Package	\$14,000.00	
				5008.03 · Health Insurance Expense	\$58,772.00	
				5008.05 · Workers Comp. Insurance Exp	\$51,500.00	
				<b>Total 5008 · Insurance Expense</b>		\$124,272.00
				5009 · Bank Charges/CC Fees Expense		
				5010 · Interest Expense	\$12,000.00	
				5011 · Staff & Squad Training	\$1,500.00	

**NEWPORT AMBULANCE SERVICE, INC.**  
**NEMS Draft .03**

Page 2 of 3

3:41 PM  
09/10/14  
Cash Basis

# NEWPORT AMBULANCE SERVICE, INC. NEMS Draft .03

					2015	
			5040 - Squad Uniforms		\$2,000.00	
			5042 - Administration Cost			
			5043 - Public Relations		\$100.00	
			5045 - Equipment Replacement Fund		\$0.00	
			Mortgage		\$17,900.00	
			NEMS 3		\$13,563.00	
			NEMS 1		\$15,202.00	
			Explorer		\$3,800.00	
			Line of Credit		\$25,000.00	
			5046 - Ambulance Replacement Transfer		\$0.00	
			Total Expense		\$937,919.00	
			Net Income		\$937,919.00	
					\$0.00	



## Johnson Fire Department Report

2014 proved to be both a busy and productive year for the Johnson Fire Department. We completed the replacement of our Tanker, administered the installation of a new dry hydrant, and participated in the Franklin-Lamoille Fire School.

The Johnson Fire Department responded to 136 alarms last year. This is a slight increase over the previous year. The calls were:

structure fires	10	wilderness rescue	5
chimney fires	12	medical assist	5
wildland fires	4	automatic alarms	34
vehicle fires	3	mutual aid	9
carbon monoxide	10	vehicle accidents	18
hazardous materials	4	other	18
water rescue	4		

We have recently purchased and put into service our new Tanker. It is a 2014 International, carrying 3000 gallons of water and various hoses & tools. This more than doubles the initial amount of water when arriving on scene, improving fire suppression capabilities which will be a tremendous benefit to our rural community. The replacement project stayed within budget, and within the parameters of the Capital Truck Plan. Additionally, we received an equipment grant that allowed us to add a few safety features to our new truck.

A new dry hydrant was installed on Willow Crossing. This project was made available in part by a grant from the VACD Rural Fire Protection Program. The new hydrant will provide improved access and performance to a water supply serving the western corridor of the Town. A special thanks to landowners Douglas & Vianna Bennett for their cooperation and support of this project, along with all the volunteers which made this successful.

Johnson firefighters participated at the Regional Fire School held at the Green Mountain Tech Center last fall. Our involvement included both student attendance for specialized training, as well as representation on the training staff. This is a great opportunity to gain skills and knowledge, along with strengthening Mutual Aid relations amongst neighboring departments. We hope it continues well into the future.

We are staying on track with the new Tools & Equipment reserve fund. Year 2016 will be the first scheduled purchase for replacement tools.

The Town of Johnson will be paying \$ 80,414 for 2015 fire services. This is a 2 % increase, equal to \$ 1,576.00 over last year. It is due to the inflationary growth of the reserve funds, along with the increase to minimum wage.

The Fire Department operating budget for 2015 is:

Office Supplies	200.00
Trailing - fire related	750.00
Electricity	5,400.00
Phones	900.00
Heat	7,000.00
Mowing	300.00
Building Supplies	3,000.00
Truck Fuel & Oils	4,000.00
Vehicle Maintenance & Repairs	6,700.00
Capital Truck Purchase	51,957.00
Pumps/small engines	200.00
Gear& Accessories	3,200.00
Communications Equipment	3,000.00
Low Angle/Water Rescue	400.00
Air Pack	2,200.00
Tools & Equipment Capital Reserve	17,922.00
Labor	37,200.00
Labor withholding	2,845.00
Insuance	20,886.00
Total	\$ 168,060.00

I would like to thank all the members for their dedicated and professional service.

Respectfully,

Arjay West, Fire Chief

## School Directors Report

As is our usual practice, during the past year the Board has been focused on updating policies, improving family and community connections and building the FY16 budget. The Board took a chunk of time at each meeting to review our policies, focusing on updating policies required by the State and in 2014 we updated and approved 12 policies.

We held a board retreat in August moderated by Harry Frank from the Vermont School Boards Association, as we had two new members join our board this past year. The discussion focused on the responsibilities and role of the board, case studies, community engagement, board self-assessment survey results, and a work plan for the 2014-15 school year.

Last year we received voter's support for securing a \$1,115,000 bond to begin some much needed facility repairs and technology upgrades. In July we were able to start accessing those funds and over the summer we were able to completely redo the stage flooring, as well as the kitchen floor. The wiring for our technology system was completely redone and new wireless access points were added. Crothers Environmental did an evaluation of the Yellow House and in 2015 we plan to have the asbestos removed. Work to be done this summer includes a new roof on the oldest portion of the school building as well as a new gym floor, upgrading the dry sprinkler system and updating the HVAC controls to become more efficient.

The FY16 budget will go before the voters on Tuesday, March 3. We continue to move forward with our plan to help every student maximize their learning and become academically, socially and emotionally ready for success. This year's budget represents an increase of 1.29%. Taxpayers will see an estimated increase for the Homestead School District Rate of 3.8 cents or 2.75% and for the Non-Homestead School District Rate an increase of 6.3 cents or 4.57%. Increases in staff pay, and health insurance costs are major increases in the overall budget. As the school board met and reviewed the budget our goal was to present as small an increase as possible and therefore we have proposed a few cuts in this year's budget. The first is to cut the .2 FTE Special Education and .3 Early Essential Education (EEE) position that was added last year, which means we go back to having one preschool teacher. We are also proposing the cutting of one office staff member, instead increasing the hours of the two other office staff to make them 40 hour a week year round positions which will serve the school's needs better. Lastly we are cutting the third Kindergarten teacher that was added in August 2014 due to a large incoming class of kindergarten students. Next year's Kindergarten class size does not warrant the need for a third teacher. There will be larger class sizes in the two first grade classes, but not large enough to justify a third teacher.

Our student body has grown from 232 students in 2011 to 256 in 2012, 260 in 2013, we were projecting the 2014-15 school year would bring us 280 students, but due to the fluctuations of move ins/outs which happen throughout the school year, our current count is 257 students (although this school year started with 266). The projected fall 2015 enrollment is 265 students.

Thank you for your continued support of Johnson Elementary School! We encourage everyone to routinely check out our school website [www.jesvt.org](http://www.jesvt.org). Minutes from meetings are posted in a timely manner and agendas for upcoming meetings are posted a week prior to the meeting. The Board would also like to express our appreciation for the day-to-day efforts of Principal Manning, all JES teachers and staff and the LNSU staff and administration. Thank you to the parents and family members of our students for your continued support at home and at school. And finally, thank you to the Vermont Studio Center, Johnson State College and all of our community partners who enhance the learning experience for the students of JES. It truly does take a whole village to raise a child!

We hope to see you at Town Meeting,  
Katie Orst, Chair

## SUPERINTENDENT OF SCHOOL REPORT

Dear Community Members,

I am delighted and honored to join you this year and to serve Lamoille North Supervisory Union (LNSU) as your new Superintendent of Schools. Appreciative of your very warm and generous welcome, I am quite impressed with the caliber of teaching and learning here, as well as local communities' proud and caring support of schools. We are ambitious here in Lamoille North and it shows; we set high standards for our kids, and for ourselves.

Many of these standards are changing or shifting now, as we are well into the 21st Century. While we are embracing new national standards, global best practices, and more proficiency based graduation requirements, we are also seeking to personalize learning for students so that they are more college, career, and "life" ready for a future global society that will look very different from today's Vermont. We want to support our youth in creating lives that are rich, meaningful, and successful by their own design.

Conversations and initiatives that are happening on the statewide level in Vermont include replacing the NECAPs (New England Common Assessments) with the Smarter Balanced Assessment Consortium, or SBAC. Additionally, we are all hearing and reading about, and actively working to address issues around school consolidation, governance, sustainable funding, and "right-sizing" our classrooms. We must focus on providing a quality education at a price we are able to afford and sustain.

Vermont cities and towns are experiencing serious declines in student enrollments, which must translate into reductions in workforce and other budget items. Here in LNSU, that is not the case. We have roughly the same number of students in FY 2015 (1,883) as we had in FY 2009 (1,890) with a slight climb in the years within that range. Our trends predict that we will continue on that steady path with slight ups and downs over the years ahead. On average, this year, we have kept our budget increases under 1% across the SU! Every school team worked to reduce costs as much as possible, and you will read about that in your town report.

As you review the budget, you will notice some significant changes in line items that result in only minor changes in your bottom lines. We were required by state law (Act 156) to centralize special education professional staff and transportation, and we are in the process of making those changes in the most seamless manner possible. Many line items for central office or office of the superintendent are increasing; others, such as salary, benefits, and transportation are at zero. This is the result of moving these costs from local budgets to the LNSU budget.

I have enjoyed venturing out to all of our schools and communities in our six towns and meeting you. I look forward to serving this community for many years ahead and to leading the work to make a difference in the lives, learning, and futures of all of our children of Lamoille North. Thank you for welcoming me into your community!

Edith E. Beatty, Ed. D., Superintendent of Schools

JOHNSON TOWN SCHOOL DISTRICT  
2015-2016  
BUDGET TAX REVIEW

Statewide Components That Affect School Budget Tax Calculation	Proposed Budget FY16	Current Budget FY15	Change	% Change
Base Amount (A Rising Base Amount Has the Effect of Lowering Tax Rates)	\$ 9,459.00	\$ 9,285.00	\$ 174.00	1.87%
Homestead Base Rate (A Rising Base Rate Has the Effect of Raising Tax Rates)	\$ 1.00	\$ 0.98	\$ 0.02	2.04%
Non-Homestead Base Rate	\$ 1.535	\$ 1.515	\$ 0.02	1.32%
Excess Spending Threshold Figure	\$ 17,103.00	\$ 16,166.00	\$ 937.00	5.80%
Common Level of Appraisal (C.L.A.)	106.52%	109.56%	-3.04%	-2.77%

Education Spending Supporting Budget	Proposed Budget FY16	Current Budget FY15	Change	% Change
Total Estimated Budget Inclusive of Self-Funded Food Service	\$ 4,430,481.00	\$ 4,403,258.00	\$ 27,223.00	0.62%
Minus Food Service (Run as a Self-Supported Enterprise Fund)	\$ (105,116.00)	\$ (105,116.00)	\$ -	0.00%
Total Proposed School Budget "ACT 68" Definition	\$ 4,325,365.00	\$ 4,298,142.00	\$ 27,223.00	0.63%
Minus Off-Setting Revenues	\$ (1,054,114.00)	\$ (944,936.00)	\$ (109,178.00)	11.55%
State Education Spending	\$ 3,271,251.00	\$ 3,353,206.00	\$ (81,955.00)	-2.44%

Tax Rate Calculation To Support Education Spending	Proposed Budget FY16	Current Budget FY15	Change	% Change
Amount Due From State Education Fund	\$ 3,271,251.00	\$ 3,353,206.00	\$ (81,955.00)	-2.44%
Elementary Equalized Pupils FTE's (Lower Pupil FTE's Has the Effect of Increasing Education Spending Per Equalized Pupil & Raising Tax Rates)	239.63	233.06	6.57	2.82%
Education Spending Per Equalized Pupil	\$ 13,651.26	\$ 14,387.74	\$ (736.48)	-5.12%
Debt Service & Exception Offset Per Equalized Pupil	\$ 913.31	\$ 1,067.24	\$ (153.93)	-14.42%
Education Spending Per Equalized Pupil Without Debt Service Subject To Excess Spending Threshold Penalty. If this number is LESS the Excess Spending Threshold Figure Listed Earlier, Tax Penalty is Avoided	\$ 12,737.95	\$ 13,320.50	\$ (582.55)	-4.37%
District Spending Adjustment (Education Spending Per Equalized Pupil/Base Amount)	144.32%	154.96%	-10.6%	-6.86%
District Preliminary Unweighted Tax Rate Prior to Blending and Common Level of Appraisal	1.443	1.519	(0.08)	-4.96%

Pro-Rating & Blending of Tax Rate With Secondary Tax Rate	Proposed Budget FY16	Current Budget FY15	Change	% Change
District Preliminary Unweighted Tax Rate Prior to Blending and Common Level of Appraisal	\$ 1.443	\$ 1.519	\$ (0.075)	-4.96%
Secondary Preliminary Unweighted Tax Rate Prior to Blending and Common Level of Appraisal	\$ 1.564	\$ 1.479	\$ 0.085	5.78%
Total Student Elementary & Secondary Student Population	441.39	445.46	\$ (4.07)	-0.91%
Percentage of Total Students-Elementary	54.29%	52.32%	1.97%	3.77%
Percentage of Total Students-Secondary	45.71%	47.68%	-1.97%	-4.13%
Proration of Elementary Tax Rate (District Tax Rate x Percentage of Elementary Students)	\$ 0.784	\$ 0.795	\$ (0.011)	-1.38%
Proration of Secondary Tax Rate (District Tax Rate x Percentage of Secondary Students)	\$ 0.715	\$ 0.705	\$ 0.010	1.40%
Blended Tax Rate (Sum of Two Rates)	\$ 1.498	\$ 1.499	\$ (0.001)	-0.07%

Homestead School District Tax Rate Projected to Be Seen on Tax Bill (After C.L.A.)	\$ 1.407	\$ 1.369	\$ 0.038	
Estimated Percentage Change in Tax Rate				2.78%

Non-Homestead School District Tax Rate Projected to Be Seen on Tax Bill (After C.L.A.)	\$ 1.441	\$ 1.383	\$ 0.058	
Estimated Percentage Change in Tax Rate				4.21%

EFFECT OF PROPOSED 2015-2016 SCHOOL BUDGET ON SAMPLE JOHNSON TAXPAYERS				
EFFECT OF INCOME SENSITIVITY ON TAX BILLS	ESTIMATED SAMPLE TAXPAYERS			
	A	B	C	D
Household Income ("modified adjusted gross income" on State Tax Return)	\$ 100,000.00	\$ 70,000.00	\$ 45,000.00	\$ 30,000.00
Current Assessed "Homestead" property value (residence plus 2 acres)	\$ 200,000.00	\$ 175,000.00	\$ 150,000.00	\$ 100,000.00
Current Assessed "Non-Homestead" property value	\$ -	\$ 30,000.00	\$ -	\$ 50,000.00
Common Level of Appraisal (C.L.A.) "fair market value"	106.52%	106.52%	106.52%	106.52%
Equalized "fair market" <u>Homestead</u> Property value after CLA	\$ 187,758.17	\$ 164,288.40	\$ 140,818.63	\$ 93,879.08
Equalized "fair market" <u>NON-Homestead</u> Property value after CLA	\$ -	\$ 28,163.73	\$ -	\$ 46,939.54
Base State Equalized Property Tax Rate (1.00 per \$100 of fair market value)	\$ 1.00	\$ 1.00	\$ 1.00	\$ 1.00
"Local Spending Adjustment"= State School Tax Adjustment Based on Local Spending Above Base Amount	144.32%	144.32%	144.32%	144.32%
Homestead property tax at base rate per \$100 of fair market value x RATE (Option 1)	\$ 2,813.32	\$ 2,461.65	\$ 2,109.99	\$ 1,406.66
Alternative School Income Tax Rate (1.94%*144.32%)	2.80%	2.80%	2.80%	2.80%
Homestead Tax Based on Income (Option 2)	\$ 2,799.81	\$ 1,959.87	\$ 1,259.92	\$ 839.94
Homestead School Tax Owed w/Income Based Adjustments (Lessor of the two options)	\$ 2,799.81	\$ 1,959.87	\$ 1,259.92	\$ 839.94
Non-Homestead School Property Tax Owed	\$ -	\$ 405.85	\$ -	\$ 676.42
Estimated Total School Tax Owed FY16	\$ 2,799.81	\$ 2,365.72	\$ 1,259.92	\$ 1,516.36
Current Year FY15 Property Tax	\$ 2,737.28	\$ 2,272.04	\$ 1,215.08	\$ 1,446.59
Difference: FY16 To Current Year FY15	\$ 62.54	\$ 93.68	\$ 44.84	\$ 69.77
% Difference	2.28%	4.12%	3.69%	4.82%

PROPERTY TAX COMPARISON ON PROPOSED 2015-2016 SCHOOL BUDGET FOR HOMESTEAD TAXPAYERS WITHOUT INCOME SENSITIVITY				
Current Assessed "Homestead" property value (residence plus 2 acres)	\$ 200,000.00	\$ 175,000.00	\$ 150,000.00	\$ 100,000.00
FY16	\$ 2,813.32	\$ 2,461.65	\$ 2,109.99	\$ 1,406.66
FY15	\$ 2,737.28	\$ 2,395.12	\$ 2,052.96	\$ 1,368.64
Difference: FY16 To Current Year FY15	\$ 76.04	\$ 66.54	\$ 57.03	\$ 38.02

PROPERTY TAX COMPARISON ON PROPOSED 2015-2016 SCHOOL BUDGET FOR NON-HOMESTEAD TAXPAYERS				
Current Assessed "NON-Homestead" property value	\$ 200,000.00	\$ 175,000.00	\$ 150,000.00	\$ 100,000.00
FY16	\$ 2,882.09	\$ 2,521.83	\$ 2,161.57	\$ 1,441.04
FY15	\$ 2,765.61	\$ 2,419.91	\$ 2,074.21	\$ 1,382.80
Difference: FY16 To Current Year FY15	\$ 116.48	\$ 101.92	\$ 87.36	\$ 58.24

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
<b>1100 Regular Instruction</b>	<b>\$ 1,029,747.49</b>	<b>\$ 1,088,494.53</b>	<b>\$ 1,183,366.68</b>	<b>\$ 1,182,489.67</b>	<b>\$ 1,224,278.91</b>	<b>\$ 40,912.23</b>	<b>3.46%</b>
110 Salaries-Teachers	\$ 691,889.44	\$ 714,067.42	\$ 751,097.21	\$ 791,921.00	\$ 741,727.08	\$ (9,370.13)	
111 Salaries- Substitutes	\$ 20,000.00	\$ 22,022.30	\$ 20,000.00	\$ 20,502.08	\$ 22,000.00	\$ 2,000.00	
112 Salaries-Aides	\$ 24,901.40	\$ 49,874.69	\$ 49,948.57	\$ 34,854.77	\$ 51,110.79	\$ 1,162.22	
113 Substitutes-Support Staff	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	\$ 4,000.00	\$ -	
115 Salaries- Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ 37,505.66	\$ 31,994.09	\$ 45,682.71	\$ 46,054.85	\$ 14,060.76	
210 Health Insurance	\$ 151,567.51	\$ 152,907.03	\$ 185,389.33	\$ 166,687.98	\$ 202,347.62	\$ 16,958.29	
220 Social Security	\$ 53,256.46	\$ 61,848.81	\$ 64,363.76	\$ 66,081.06	\$ 62,629.29	\$ (1,734.47)	
230 Life Insurance	\$ 1,043.23	\$ 2,069.35	\$ 2,258.95	\$ 2,291.92	\$ 2,300.86	\$ 41.91	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ 19,492.00	\$ 19,492.00	
240 Retirement	\$ 3,112.60	\$ 3,321.07	\$ 4,685.29	\$ 3,216.38	\$ 3,859.87	\$ (825.42)	
250 Workers Compensation	\$ 3,055.42	\$ 4,709.08	\$ 3,874.50	\$ 4,050.46	\$ 4,138.58	\$ 264.08	
260 Unemployment Insurance	\$ 1,932.37	\$ 725.86	\$ 4,046.88	\$ 421.79	\$ 416.05	\$ (3,630.83)	
270 Tuition Benefit	\$ 31,071.66	\$ 6,720.00	\$ 10,000.00	\$ 12,203.00	\$ 12,000.00	\$ 2,000.00	
280 Dental Insurance	\$ 2,827.00	\$ 4,165.44	\$ 5,184.94	\$ 5,471.66	\$ 5,773.79	\$ 588.85	
290 Disability Insurance	\$ 1,740.40	\$ 1,746.73	\$ 2,101.28	\$ 1,893.22	\$ 1,853.13	\$ (248.15)	
320 Contracted Services	\$ -	\$ 35.00	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 4,500.00	\$ 1,798.00	\$ 5,500.00	\$ 1,875.00	\$ 5,500.00	\$ -	
340 Maintenance Contracts	\$ -	\$ 169.49	\$ -	\$ -	\$ -	\$ -	
430 Repairs & Maintenance	\$ 300.00	\$ 530.20	\$ 550.00	\$ -	\$ 550.00	\$ -	
504 Contracted Services	\$ 200.00	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ 400.00	\$ 63.00	\$ 400.00	\$ -	\$ 400.00	\$ -	
610 Supplies	\$ 24,750.00	\$ 23,013.68	\$ 25,596.88	\$ 21,285.28	\$ 25,750.00	\$ 153.12	
612 Testing Supplies	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	
640 Books	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 542.93	\$ 2,000.00	\$ -	
641 Periodicals	\$ 1,500.00	\$ 176.80	\$ 1,500.00	\$ 1,468.25	\$ 1,500.00	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 765.00	\$ 1,000.00	\$ -	
730 Equipment	\$ 1,200.00	\$ 372.00	\$ 3,950.00	\$ 1,087.68	\$ 3,950.00	\$ -	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ 615.00	\$ 375.00	\$ 187.50	\$ 375.00	\$ -	
890 Miscellaneous	\$ -	\$ 37.92	\$ 50.00	\$ -	\$ 50.00	\$ -	
<b>1101 Preschool</b>	<b>\$ 58,441.70</b>	<b>\$ 57,424.32</b>	<b>\$ 51,607.01</b>	<b>\$ 68,084.45</b>	<b>\$ 51,114.79</b>	<b>\$ (492.22)</b>	<b>-0.95%</b>
110 Salaries-Teachers	\$ 27,053.95	\$ 29,679.11	\$ 21,577.50	\$ 33,576.13	\$ 17,938.80	\$ (3,638.70)	
111 Salaries- Substitutes	\$ 700.00	\$ 1,315.50	\$ 700.00	\$ 1,087.82	\$ 750.00	\$ 50.00	
112 Salaries-Aides	\$ 11,115.98	\$ 5,033.73	\$ 10,096.42	\$ 12,968.94	\$ 12,913.40	\$ 2,816.98	
200 Cafeteria/Flex	\$ -	\$ 489.53	\$ 1,797.30	\$ 1,777.12	\$ 1,778.00	\$ (19.30)	
210 Health Insurance	\$ 13,858.33	\$ 13,744.63	\$ 10,917.63	\$ 10,913.35	\$ 11,372.65	\$ 455.02	
220 Social Security	\$ 2,842.80	\$ 2,774.09	\$ 2,543.91	\$ 3,789.02	\$ 2,360.18	\$ (183.73)	
230 Life Insurance	\$ 80.79	\$ 142.90	\$ 103.56	\$ 202.30	\$ 111.33	\$ 7.77	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 560.31	\$ 338.88	\$ 790.34	\$ 745.80	\$ 661.81	\$ (128.53)	
250 Workers Compensation	\$ 159.79	\$ 162.64	\$ 145.62	\$ 362.55	\$ 148.71	\$ 3.09	
260 Unemployment Insurance	\$ 99.59	\$ 39.43	\$ 64.88	\$ 40.66	\$ 41.30	\$ (23.58)	
270 Tuition Benefit	\$ -	\$ 1,400.00	\$ 1,200.00	\$ 885.00	\$ 1,200.00	\$ -	
280 Dental Insurance	\$ 1,127.27	\$ 1,075.80	\$ 843.91	\$ 767.10	\$ 867.65	\$ 23.74	
290 Disability Insurance	\$ 92.89	\$ 109.99	\$ 75.94	\$ 106.93	\$ 70.96	\$ (4.98)	
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 700.00	\$ 852.89	\$ 700.00	\$ 861.73	\$ 850.00	\$ 150.00	
630 Food Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640 Books	\$ 50.00	\$ -	\$ 50.00	\$ -	\$ 50.00	\$ -	
641 Periodicals	\$ -	\$ 265.20	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1102 Art</b>	<b>\$ 15,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
330 Purchased Services	\$ 15,000.00	\$ 7,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	
<b>1130 Auxiliary Services</b>	<b>\$ 238,202.78</b>	<b>\$ 233,666.68</b>	<b>\$ 244,478.81</b>	<b>\$ 240,096.42</b>	<b>\$ 238,986.83</b>	<b>\$ (5,491.98)</b>	<b>-2.25%</b>
110 Salaries-Teachers	\$ 177,511.79	\$ 174,060.23	\$ 190,348.30	\$ 183,596.38	\$ 182,691.43	\$ (7,656.87)	
111 Salaries- Substitutes	\$ -	\$ 4,905.85	\$ -	\$ 418.86	\$ -	\$ -	
112 Salaries-Aides	\$ 9,426.72	\$ 25.00	\$ -	\$ -	\$ -	\$ -	
115 Salaries- Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ 8,481.74	\$ 2,365.00	\$ 10,151.36	\$ 10,176.00	\$ 7,811.00	
210 Health Insurance	\$ 21,007.18	\$ 26,704.71	\$ 28,720.20	\$ 25,039.26	\$ 27,282.99	\$ (1,437.21)	
220 Social Security	\$ 13,949.43	\$ 14,186.48	\$ 14,813.78	\$ 14,583.19	\$ 13,975.91	\$ (837.87)	
230 Life Insurance	\$ 259.32	\$ 391.27	\$ 422.10	\$ 419.32	\$ 419.74	\$ (2.36)	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 638.19	\$ 0.04	\$ -	\$ 0.96	\$ -	\$ -	
250 Workers Compensation	\$ 784.09	\$ 836.23	\$ 839.57	\$ 881.39	\$ 880.57	\$ 41.00	
260 Unemployment Insurance	\$ 1,095.61	\$ 166.95	\$ 2,886.53	\$ 71.75	\$ 3.03	\$ (2,883.50)	
270 Tuition Benefit	\$ 10,438.30	\$ 1,885.50	\$ 1,200.00	\$ 2,680.00	\$ 1,200.00	\$ -	

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
280 Dental Insurance	\$ 1,136.29	\$ 743.60	\$ 915.55	\$ 768.70	\$ 531.96	\$ (383.59)	
290 Disability Insurance	\$ 455.86	\$ 409.46	\$ 467.78	\$ 420.16	\$ 420.20	\$ (47.58)	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 1,305.00	\$ 869.62	\$ 1,305.00	\$ 1,065.09	\$ 1,305.00	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
641 Periodicals	\$ 195.00	\$ -	\$ 195.00	\$ -	\$ 100.00	\$ (95.00)	
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1200 Special Education</b>	<b>\$ 611,620.26</b>	<b>\$ 632,817.84</b>	<b>\$ 752,292.69</b>	<b>\$ 667,167.95</b>	<b>\$ 511,357.74</b>	<b>\$ (240,934.95)</b>	<b>-32.03%</b>
110 Salaries-Teachers	\$ 124,316.00	\$ 120,124.29	\$ 134,032.36	\$ 131,504.85	\$ -	\$ (134,032.36)	
111 Salaries- Substitutes	\$ 3,500.00	\$ 7,736.24	\$ 3,500.00	\$ 2,844.46	\$ 3,500.00	\$ -	
112 Salaries-Aides	\$ 193,828.32	\$ 218,709.52	\$ 260,508.30	\$ 241,038.45	\$ 252,615.64	\$ (7,892.66)	
115 Salaries- Tutors	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
123 Salaries-Administrative Support	\$ 1,497.27	\$ 1,437.53	\$ 1,456.61	\$ 1,495.94	\$ 1,456.39	\$ (0.22)	
200 Cafeteria/Flex	\$ -	\$ 21,344.56	\$ 712.02	\$ 29,648.36	\$ 29,705.60	\$ 28,993.58	
210 Health Insurance	\$ 143,540.44	\$ 132,798.32	\$ 172,188.97	\$ 103,475.46	\$ 66,207.18	\$ (105,981.79)	
220 Social Security	\$ 22,205.61	\$ 27,066.74	\$ 31,399.08	\$ 29,286.98	\$ 17,484.76	\$ (13,914.32)	
230 Life Insurance	\$ 966.75	\$ 1,338.54	\$ 1,511.93	\$ 1,419.26	\$ 1,250.17	\$ (261.76)	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 9,913.57	\$ 10,557.66	\$ 10,751.07	\$ 11,229.95	\$ 10,058.14	\$ (692.93)	
250 Workers Compensation	\$ 1,248.14	\$ 1,647.31	\$ 1,773.78	\$ 2,117.94	\$ 1,149.42	\$ (624.36)	
260 Unemployment Insurance	\$ 2,489.09	\$ 606.59	\$ 2,435.93	\$ 313.26	\$ 120.11	\$ (2,315.82)	
270 Tuition Benefit	\$ 10,316.79	\$ 2,125.00	\$ 10,000.00	\$ -	\$ -	\$ (10,000.00)	
280 Dental Insurance	\$ 3,166.59	\$ 3,715.81	\$ 5,909.63	\$ 3,416.01	\$ 2,261.84	\$ (3,647.79)	
290 Disability Insurance	\$ 725.69	\$ 735.65	\$ 1,007.01	\$ 802.23	\$ 548.49	\$ (458.52)	
330 Purchased Services	\$ -	\$ 76,503.09	\$ 100,106.00	\$ 104,378.12	\$ 110,000.00	\$ 9,894.00	
334 Evaluations	\$ 3,000.00	\$ 1,986.12	\$ 9,500.00	\$ -	\$ 9,500.00	\$ -	
337 Audit Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339 Contracted Services Other	\$ 84,756.00	\$ -	\$ -	\$ -	\$ -	\$ -	
430 Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
530 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ 300.00	\$ 117.60	\$ 300.00	\$ -	\$ 300.00	\$ -	
610 Supplies	\$ 3,000.00	\$ 2,078.42	\$ 3,000.00	\$ 3,153.14	\$ 3,000.00	\$ -	
612 Testing Supplies	\$ -	\$ 405.21	\$ 250.00	\$ 1,043.54	\$ 250.00	\$ -	
640 Books	\$ 350.00	\$ 217.64	\$ 350.00	\$ -	\$ 350.00	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ 2,500.00	\$ 1,566.00	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1205 EEE</b>	<b>\$ 39,380.37</b>	<b>\$ 47,880.58</b>	<b>\$ 81,345.78</b>	<b>\$ 49,624.27</b>	<b>\$ 2,364.14</b>	<b>\$ (78,981.64)</b>	<b>-97.09%</b>
110 Salaries-Teachers	\$ 22,135.05	\$ 19,675.60	\$ 46,753.29	\$ 34,239.30	\$ -	\$ (46,753.29)	
111 Salaries- Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112 Salaries-Aides	\$ -	\$ 7,156.56	\$ 6,942.00	\$ -	\$ -	\$ (6,942.00)	
200 Cafeteria/Flex	\$ -	\$ 1,525.06	\$ 512.97	\$ 368.87	\$ 370.00	\$ (142.97)	
210 Health Insurance	\$ 7,601.54	\$ 7,104.23	\$ 16,932.41	\$ 11,081.37	\$ -	\$ (16,932.41)	
220 Social Security	\$ 1,641.63	\$ 2,151.97	\$ 3,524.61	\$ 2,639.59	\$ -	\$ (3,524.61)	
230 Life Insurance	\$ 29.72	\$ 88.05	\$ 120.33	\$ 82.84	\$ 44.14	\$ (76.19)	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 1,000.00	\$ 360.40	\$ 1,000.00	\$ -	\$ -	\$ (1,000.00)	
250 Workers Compensation	\$ 92.28	\$ 126.66	\$ 222.22	\$ 148.71	\$ -	\$ (222.22)	
260 Unemployment Insurance	\$ 184.98	\$ 29.26	\$ 125.03	\$ 11.48	\$ -	\$ (125.03)	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ 691.52	\$ 596.43	\$ 1,224.22	\$ 916.78	\$ -	\$ (1,224.22)	
290 Disability Insurance	\$ 53.65	\$ 60.65	\$ 238.70	\$ 78.77	\$ -	\$ (238.70)	
330 Purchased Services	\$ 4,950.00	\$ 8,742.00	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)	
580 Travel	\$ 150.00	\$ -	\$ 150.00	\$ 56.56	\$ 150.00	\$ -	
610 Supplies	\$ 600.00	\$ 263.71	\$ 1,600.00	\$ -	\$ 1,600.00	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ 250.00	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>1410 Co-Curricular</b>	<b>\$ 3,750.00</b>	<b>\$ 718.36</b>	<b>\$ 3,250.00</b>	<b>\$ 600.00</b>	<b>\$ 3,250.00</b>	<b>\$ -</b>	<b>0.00%</b>
110 Salaries-Teachers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
114 Salaries- Co-Curricular/Athletic	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
330 Purchased Services	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 250.00	\$ 718.36	\$ 250.00	\$ 600.00	\$ 250.00	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	\$ 3,000.00	\$ -	
<b>2120 Guidance</b>	<b>\$ 135,304.68</b>	<b>\$ 132,558.30</b>	<b>\$ 140,693.22</b>	<b>\$ 145,047.96</b>	<b>\$ 148,915.26</b>	<b>\$ 8,222.04</b>	<b>5.84%</b>
110 Salaries-Teachers	\$ 43,122.00	\$ 43,309.84	\$ 44,726.00	\$ 44,726.00	\$ 44,726.00	\$ -	
111 Salaries- Substitutes	\$ 1,000.00	\$ 423.10	\$ 1,000.00	\$ 719.48	\$ 1,000.00	\$ -	
112 Salaries-Aides	\$ 49,177.34	\$ 49,886.93	\$ 49,723.23	\$ 54,819.32	\$ 57,357.25	\$ 7,634.02	
200 Cafeteria/Flex	\$ -	\$ 6,251.27	\$ 6,251.00	\$ 5,621.46	\$ 5,888.26	\$ (362.74)	
210 Health Insurance	\$ 23,795.83	\$ 20,052.50	\$ 20,444.54	\$ 25,535.82	\$ 26,612.66	\$ 6,168.12	
220 Social Security	\$ 6,525.53	\$ 7,510.53	\$ 7,542.85	\$ 7,912.61	\$ 7,298.40	\$ (244.45)	
230 Life Insurance	\$ 193.18	\$ 258.22	\$ 264.85	\$ 287.56	\$ 389.40	\$ 124.55	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 2,635.11	\$ 2,648.71	\$ 3,462.07	\$ 2,882.78	\$ 2,532.59	\$ (929.48)	
250 Workers Compensation	\$ 366.79	\$ 443.35	\$ 584.64	\$ 853.39	\$ 459.85	\$ (124.79)	
260 Unemployment Insurance	\$ 924.06	\$ 107.34	\$ 924.81	\$ 60.25	\$ 3.24	\$ (921.57)	
270 Tuition Benefit	\$ 5,406.00	\$ -	\$ 3,600.00	\$ -	\$ -	\$ (3,600.00)	
280 Dental Insurance	\$ 995.59	\$ 905.00	\$ 995.59	\$ 1,355.00	\$ 1,478.18	\$ 482.59	
290 Disability Insurance	\$ 213.25	\$ 198.76	\$ 223.64	\$ 219.22	\$ 219.43	\$ (4.21)	
330 Purchased Services	\$ -	\$ 350.00	\$ -	\$ -	\$ -	\$ -	
339 Contracted Services Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 750.00	\$ 212.75	\$ 750.00	\$ 27.56	\$ 750.00	\$ -	
640 Books	\$ 200.00	\$ -	\$ 200.00	\$ 27.51	\$ 200.00	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2130 Health Services</b>	<b>\$ 73,908.66</b>	<b>\$ 73,241.27</b>	<b>\$ 77,588.60</b>	<b>\$ 72,850.42</b>	<b>\$ 78,980.29</b>	<b>\$ 1,391.69</b>	<b>1.79%</b>
110 Salaries-Teachers	\$ 47,913.00	\$ 47,913.00	\$ 49,586.00	\$ 49,586.00	\$ 49,586.00	\$ -	
111 Salaries- Substitutes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
112 Salaries-Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
123 Salaries-Administrative Support	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ -	\$ 2,000.00	\$ -	\$ -	\$ (2,000.00)	
210 Health Insurance	\$ 18,988.93	\$ 18,071.90	\$ 18,369.83	\$ 18,846.00	\$ 22,321.29	\$ 3,951.46	
220 Social Security	\$ 3,551.36	\$ 3,402.28	\$ 3,793.32	\$ 3,515.46	\$ 3,793.33	\$ 0.01	
230 Life Insurance	\$ 66.04	\$ 126.00	\$ 127.00	\$ 126.00	\$ 126.10	\$ (0.90)	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ 199.62	\$ 215.81	\$ 213.22	\$ 318.32	\$ 239.00	\$ 25.78	
260 Unemployment Insurance	\$ 273.66	\$ 42.40	\$ 275.26	\$ 20.80	\$ 0.53	\$ (274.73)	
270 Tuition Benefit	\$ 2,000.00	\$ -	\$ 1,800.00	\$ -	\$ 1,500.00	\$ (300.00)	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ 116.05	\$ 125.23	\$ 123.97	\$ 114.13	\$ 114.04	\$ (9.93)	
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
339 Contracted Services Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
430 Repairs & Maintenance	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ -	
580 Travel	\$ -	\$ 28.00	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 500.00	\$ 291.65	\$ 500.00	\$ 323.71	\$ 500.00	\$ -	
640 Books	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 150.00	\$ -	
641 Periodicals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ 3,025.00	\$ 500.00	\$ -	\$ 500.00	\$ -	
<b>2140 Psychological Services</b>	<b>\$ 10,000.00</b>	<b>\$ 10,300.08</b>	<b>\$ 19,000.00</b>	<b>\$ 20,550.00</b>	<b>\$ 43,500.00</b>	<b>\$ 24,500.00</b>	<b>128.95%</b>
330 Purchased Services	\$ 10,000.00	\$ 3,377.24	\$ 19,000.00	\$ 20,550.00	\$ 43,500.00	\$ 24,500.00	
334 Evaluations	\$ -	\$ 6,922.84	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2150 Speech Services</b>	<b>\$ 84,444.76</b>	<b>\$ 80,983.57</b>	<b>\$ 99,086.47</b>	<b>\$ 96,003.32</b>	<b>\$ 45,150.01</b>	<b>\$ (53,936.46)</b>	<b>-54.43%</b>
110 Salaries-Teachers	\$ 40,499.98	\$ 23,918.64	\$ 46,508.50	\$ 39,866.00	\$ -	\$ (46,508.50)	
112 Salaries-Aides	\$ 21,774.40	\$ 23,965.54	\$ 22,212.12	\$ 20,691.48	\$ 20,415.36	\$ (1,796.76)	
200 Cafeteria/Flex	\$ -	\$ 4,136.97	\$ 4,752.00	\$ 3,383.00	\$ 3,261.00	\$ (1,491.00)	
210 Health Insurance	\$ 8,013.39	\$ 13,413.66	\$ 15,484.69	\$ 22,082.16	\$ 17,333.65	\$ 1,848.96	
220 Social Security	\$ 4,633.25	\$ 3,970.05	\$ 5,142.39	\$ 4,891.86	\$ 1,552.52	\$ (3,589.87)	
230 Life Insurance	\$ 132.07	\$ 170.62	\$ 220.46	\$ 216.00	\$ 106.60	\$ (113.86)	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 868.70	\$ 939.63	\$ 930.00	\$ 836.12	\$ 816.61	\$ (113.39)	
250 Workers Compensation	\$ 260.42	\$ 234.12	\$ 278.32	\$ 304.90	\$ 98.40	\$ (179.92)	
260 Unemployment Insurance	\$ 522.14	\$ 95.28	\$ 348.84	\$ 41.60	\$ 26.52	\$ (322.32)	
270 Tuition Benefit	\$ 7,439.00	\$ -	\$ 1,800.00	\$ -	\$ -	\$ (1,800.00)	



**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
280 Dental Insurance	\$ -	\$ 787.49	\$ 989.78	\$ 1,614.30	\$ 1,217.39	\$ 227.61	
290 Disability Insurance	\$ 151.41	\$ 124.11	\$ 144.37	\$ 138.63	\$ 46.96	\$ (97.41)	
330 Purchased Services	\$ -	\$ 6,430.42	\$ -	\$ -	\$ -	\$ -	
334 Evaluations	\$ -	\$ 2,750.00	\$ -	\$ 40.00	\$ -	\$ -	
336 Hearing or Visually Impaired	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ 47.04	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
612 Testing Supplies	\$ 150.00	\$ -	\$ 275.00	\$ 1,897.27	\$ 275.00	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2160 Occupational Therapy</b>	<b>\$ 50,179.00</b>	<b>\$ 41,809.27</b>	<b>\$ 51,768.00</b>	<b>\$ 51,768.00</b>	<b>\$ -</b>	<b>\$ (51,768.00)</b>	<b>-100.00%</b>
330 Purchased Services	\$ 50,179.00	\$ 41,809.27	\$ 51,768.00	\$ 51,768.00	\$ -	\$ (51,768.00)	
334 Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2190 Other Support Services</b>	<b>\$ 4,100.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
112 Salaries-Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	
332 Professional Development-Sped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
336 Hearing or Visually Impaired	\$ 4,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
612 Testing Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2195 Physical Therapy</b>	<b>\$ 22,031.00</b>	<b>\$ 17,579.58</b>	<b>\$ 32,603.00</b>	<b>\$ 32,603.00</b>	<b>\$ 38,896.00</b>	<b>\$ 6,293.00</b>	<b>19.30%</b>
330 Purchased Services	\$ 22,031.00	\$ 17,579.58	\$ 32,603.00	\$ 32,603.00	\$ 38,896.00	\$ 6,293.00	
334 Evaluations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2210 Improvement of Instruction</b>	<b>\$ -</b>	<b>\$ 810.76</b>	<b>\$ -</b>	<b>\$ 60.59</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
110 Salaries-Teachers	\$ -	\$ 750.00	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ 57.38	\$ -	\$ 57.37	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ 3.38	\$ -	\$ 3.22	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2212 Staff Development</b>	<b>\$ 64,711.30</b>	<b>\$ 35,102.88</b>	<b>\$ 33,672.79</b>	<b>\$ 37,455.72</b>	<b>\$ 29,353.97</b>	<b>\$ (4,319.08)</b>	<b>-12.83%</b>
110 Salaries-Teachers	\$ 45,996.00	\$ 25,187.41	\$ 24,469.00	\$ 25,516.17	\$ 25,516.27	\$ 1,047.27	
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ 14,822.26	\$ 7,714.54	\$ 7,131.65	\$ 9,826.26	\$ 1,637.61	\$ (5,494.04)	
220 Social Security	\$ 3,406.55	\$ 1,883.50	\$ 1,822.30	\$ 1,868.24	\$ 1,952.26	\$ 129.70	
230 Life Insurance	\$ 66.04	\$ 68.95	\$ 63.00	\$ 65.73	\$ 65.75	\$ 2.75	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ 191.48	\$ 112.75	\$ 102.43	\$ 109.77	\$ 122.99	\$ 20.56	
260 Unemployment Insurance	\$ 117.64	\$ 22.78	\$ 24.86	\$ 10.80	\$ 0.40	\$ (24.46)	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ 111.33	\$ 112.95	\$ 59.55	\$ 58.75	\$ 58.69	\$ (0.86)	
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
331 Supervisory Union Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2213 Professional Development</b>	<b>\$ 15,870.00</b>	<b>\$ 34,689.61</b>	<b>\$ 18,137.00</b>	<b>\$ 27,949.33</b>	<b>\$ 18,240.38</b>	<b>\$ 103.38</b>	<b>0.57%</b>
110 Salaries-Teachers	\$ -	\$ 3,056.60	\$ -	\$ 4,591.81	\$ -	\$ -	
112 Salaries-Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ 225.11	\$ -	\$ 229.94	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
250 Workers Compensation	\$ -	\$ 13.77	\$ -	\$ 13.30	\$ -	\$ -	-
260 Unemployment Insurance	\$ -	\$ 2.16	\$ -	\$ 0.22	\$ 3.38	\$ 3.38	3.38
270 Tuition Benefit	\$ -	\$ 1,567.50	\$ 1,567.00	\$ -	\$ 1,567.00	\$ -	-
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
320 Contracted Services	\$ 11,420.00	\$ 2,639.85	\$ 11,420.00	\$ -	\$ 11,420.00	\$ -	-
322 Professional Development	\$ 3,400.00	\$ 4,943.97	\$ 3,400.00	\$ 6,745.57	\$ 3,750.00	\$ 350.00	350.00
330 Purchased Services	\$ -	\$ 15,407.57	\$ -	\$ 14,600.00	\$ -	\$ -	-
331 Supervisory Union Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
332 Professional Development-Sped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
580 Travel	\$ 800.00	\$ 4,122.57	\$ 1,500.00	\$ 1,768.49	\$ 1,500.00	\$ -	-
610 Supplies	\$ -	\$ 2,639.52	\$ -	\$ -	\$ -	\$ -	-
640 Books	\$ 250.00	\$ 70.99	\$ 250.00	\$ -	\$ -	\$ (250.00)	(250.00)
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
<b>2220 Education Media</b>	<b>\$ 57,364.33</b>	<b>\$ 62,585.40</b>	<b>\$ 62,951.68</b>	<b>\$ 58,667.28</b>	<b>\$ 63,288.32</b>	<b>\$ 336.64</b>	<b>0.53%</b>
110 Salaries-Teachers	\$ 30,650.20	\$ 32,361.26	\$ 36,055.09	\$ 30,854.23	\$ 30,854.32	\$ (5,200.77)	(5,200.77)
112 Salaries-Aides	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ 945.51	\$ 945.61	\$ 945.61	945.61
210 Health Insurance	\$ 12,213.54	\$ 12,256.49	\$ 11,562.64	\$ 10,076.00	\$ 10,501.08	\$ (1,061.56)	(1,061.56)
220 Social Security	\$ 2,267.53	\$ 2,358.66	\$ 2,360.36	\$ 2,416.01	\$ 2,360.36	\$ -	-
230 Life Insurance	\$ 54.42	\$ 109.62	\$ 100.80	\$ 100.80	\$ 100.88	\$ 0.08	0.08
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
250 Workers Compensation	\$ 127.46	\$ 145.93	\$ 132.67	\$ 135.25	\$ 148.72	\$ 16.05	16.05
260 Unemployment Insurance	\$ 177.08	\$ 36.89	\$ 112.98	\$ 16.63	\$ 0.68	\$ (112.30)	(112.30)
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
280 Dental Insurance	\$ -	\$ -	\$ -	\$ 723.96	\$ 855.71	\$ 855.71	855.71
290 Disability Insurance	\$ 74.10	\$ 74.42	\$ 77.14	\$ 70.98	\$ 70.96	\$ (6.18)	(6.18)
330 Purchased Services	\$ -	\$ 650.00	\$ 700.00	\$ 395.00	\$ 700.00	\$ -	-
430 Repairs & Maintenance	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ 250.00	\$ -	-
530 Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
580 Travel	\$ -	\$ 92.68	\$ -	\$ -	\$ -	\$ -	-
590 Communications Network	\$ 5,100.00	\$ 9,991.15	\$ 5,100.00	\$ 8,733.29	\$ 10,000.00	\$ 4,900.00	4,900.00
610 Supplies	\$ 2,275.00	\$ 1,575.32	\$ 2,250.00	\$ 1,387.29	\$ 2,250.00	\$ -	-
640 Books	\$ 2,500.00	\$ 2,706.02	\$ 2,500.00	\$ 2,331.41	\$ 2,500.00	\$ -	-
641 Periodicals	\$ 500.00	\$ 65.00	\$ 500.00	\$ 480.92	\$ 500.00	\$ -	-
650 Audiovisual	\$ 175.00	\$ 80.03	\$ 250.00	\$ -	\$ 250.00	\$ -	-
670 Software	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	-
730 Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
890 Miscellaneous	\$ -	\$ 81.93	\$ -	\$ -	\$ -	\$ -	-
<b>2222 Instructional Technology Services</b>	<b>\$ 68,979.04</b>	<b>\$ 73,998.92</b>	<b>\$ 89,180.85</b>	<b>\$ 73,815.78</b>	<b>\$ 88,552.23</b>	<b>\$ (628.62)</b>	<b>-0.70%</b>
110 Salaries-Teachers	\$ 45,719.23	\$ 47,372.72	\$ 52,116.87	\$ 47,173.12	\$ 44,131.01	\$ (7,985.86)	(7,985.86)
133 Salaries-Technicians	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
200 Cafeteria/Flex	\$ -	\$ 2,259.75	\$ 2,250.00	\$ 2,245.49	\$ 2,246.00	\$ (4.00)	(4.00)
210 Health Insurance	\$ 7,244.00	\$ 7,078.44	\$ 7,027.22	\$ 7,240.89	\$ 7,219.29	\$ 192.07	192.07
220 Social Security	\$ 3,238.81	\$ 3,796.84	\$ 3,986.94	\$ 3,780.71	\$ 3,376.02	\$ (610.92)	(610.92)
230 Life Insurance	\$ 70.51	\$ 83.13	\$ 85.39	\$ 81.44	\$ 96.37	\$ 10.98	10.98
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
240 Retirement	\$ 2,169.79	\$ 2,543.71	\$ 2,590.00	\$ 2,532.57	\$ 2,261.71	\$ (328.29)	(328.29)
250 Workers Compensation	\$ 182.05	\$ 223.39	\$ 224.10	\$ 257.39	\$ 212.71	\$ (11.39)	(11.39)
260 Unemployment Insurance	\$ 252.76	\$ 39.94	\$ 242.14	\$ 18.79	\$ 0.72	\$ (241.42)	(241.42)
270 Tuition Benefit	\$ 2,048.46	\$ -	\$ 2,671.00	\$ -	\$ 1,200.00	\$ (1,471.00)	(1,471.00)
280 Dental Insurance	\$ 447.59	\$ 415.57	\$ 406.90	\$ 406.77	\$ 406.90	\$ -	-
290 Disability Insurance	\$ 105.84	\$ 106.74	\$ 130.29	\$ 101.43	\$ 101.50	\$ (28.79)	(28.79)
340 Maintenance Contracts	\$ -	\$ 370.50	\$ -	\$ -	\$ -	\$ -	-
610 Supplies	\$ -	\$ -	\$ -	\$ 28.46	\$ -	\$ -	-
730 Equipment	\$ 7,500.00	\$ 1,225.00	\$ 14,950.00	\$ 9,948.72	\$ 25,000.00	\$ 10,050.00	10,050.00
732 Computer Equipment	\$ -	\$ 8,483.19	\$ -	\$ -	\$ -	\$ -	-
810 Dues & Fees	\$ -	\$ -	\$ 2,500.00	\$ -	\$ 2,300.00	\$ (200.00)	(200.00)
<b>2310 School Board</b>	<b>\$ 9,879.00</b>	<b>\$ 11,444.37</b>	<b>\$ 11,048.00</b>	<b>\$ 9,143.84</b>	<b>\$ 71,060.26</b>	<b>\$ 60,012.26</b>	<b>543.20%</b>
100 Salaries Administrators	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ 5,200.00	\$ -	-
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
220 Social Security	\$ 398.00	\$ 397.80	\$ 398.00	\$ 397.80	\$ 398.00	\$ -	-
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
250 Workers Compensation	\$ 6.00	\$ 5.40	\$ -	\$ 13.76	\$ 6.00	\$ 6.00	6.00
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ 1,000.00	\$ 660.00	\$ 1,000.00	\$ 850.00	\$ 1,000.00	\$ -	
531 Postage	\$ 250.00	\$ 592.23	\$ 250.00	\$ -	\$ 600.00	\$ 350.00	
540 Advertising	\$ 500.00	\$ 110.50	\$ 500.00	\$ -	\$ 300.00	\$ (200.00)	
550 Printing	\$ 250.00	\$ 930.00	\$ 250.00	\$ -	\$ 750.00	\$ 500.00	
580 Travel	\$ 150.00	\$ -	\$ 150.00	\$ -	\$ 100.00	\$ (50.00)	
610 Supplies	\$ 100.00	\$ 67.60	\$ 100.00	\$ 59.99	\$ 75.00	\$ (25.00)	
810 Dues & Fees	\$ 1,825.00	\$ 3,295.90	\$ 3,000.00	\$ 2,564.05	\$ 3,000.00	\$ -	
890 Miscellaneous	\$ 200.00	\$ 184.94	\$ 200.00	\$ 58.24	\$ 59,631.26	\$ 59,431.26	
<b>2313 Treasurer</b>	<b>\$ 1,645.33</b>	<b>\$ 1,203.48</b>	<b>\$ 1,647.24</b>	<b>\$ 1,077.24</b>	<b>\$ 1,604.81</b>	<b>\$ (42.43)</b>	<b>-2.58%</b>
125 Salaries-Treasurer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
331 Supervisory Union Assessment	\$ 985.33	\$ 985.32	\$ 987.24	\$ 987.24	\$ 1,019.81	\$ 32.57	
531 Postage	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ 300.00	\$ (75.00)	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
810 Dues & Fees	\$ 285.00	\$ 218.16	\$ 285.00	\$ 90.00	\$ 285.00	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2315 Legal Services</b>	<b>\$ 5,000.00</b>	<b>\$ 1,793.00</b>	<b>\$ 5,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 5,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
330 Purchased Services	\$ 5,000.00	\$ 1,793.00	\$ 5,000.00	\$ 3,000.00	\$ 5,000.00	\$ -	
<b>2317 Audit</b>	<b>\$ 7,250.00</b>	<b>\$ 8,115.08</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
337 Audit Services	\$ 7,250.00	\$ 8,115.08	\$ -	\$ -	\$ -	\$ -	
<b>2320 Central Administration</b>	<b>\$ 156,686.03</b>	<b>\$ 156,686.04</b>	<b>\$ 166,356.29</b>	<b>\$ 166,356.29</b>	<b>\$ 179,290.18</b>	<b>\$ 12,933.89</b>	<b>7.77%</b>
331 Supervisory Union Assessment	\$ 156,686.03	\$ 156,686.04	\$ 166,356.29	\$ 166,356.29	\$ 179,290.18	\$ 12,933.89	
<b>2410 Principal's Office</b>	<b>\$ 254,540.00</b>	<b>\$ 277,818.27</b>	<b>\$ 277,056.75</b>	<b>\$ 284,981.04</b>	<b>\$ 263,113.59</b>	<b>\$ (13,943.16)</b>	<b>-5.03%</b>
100 Salaries Administrators	\$ 84,847.62	\$ 87,478.00	\$ 90,277.30	\$ 90,452.00	\$ 90,452.00	\$ 174.70	
123 Salaries-Administrative Support	\$ 60,024.13	\$ 87,873.40	\$ 82,153.25	\$ 89,162.89	\$ 69,929.42	\$ (12,223.83)	
124 Salaries- Clerical Support	\$ 20,268.68	\$ 247.50	\$ -	\$ -	\$ -	\$ -	
126 Substitutes- Office	\$ -	\$ 270.43	\$ -	\$ -	\$ -	\$ -	
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ 3,517.26	\$ 3,500.00	\$ 4,162.93	\$ 4,176.74	\$ 676.74	
210 Health Insurance	\$ 46,809.06	\$ 54,595.96	\$ 55,092.23	\$ 55,038.46	\$ 49,817.90	\$ (5,274.33)	
220 Social Security	\$ 12,080.00	\$ 13,270.62	\$ 13,267.44	\$ 13,683.91	\$ 12,051.44	\$ (1,216.00)	
230 Life Insurance	\$ 337.56	\$ 427.52	\$ 448.74	\$ 427.57	\$ 460.89	\$ 12.15	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 3,625.35	\$ 4,683.66	\$ 4,661.60	\$ 4,726.85	\$ 4,266.51	\$ (395.09)	
250 Workers Compensation	\$ 679.00	\$ 801.96	\$ 745.74	\$ 785.73	\$ 837.25	\$ 91.51	
260 Unemployment Insurance	\$ 672.51	\$ 169.69	\$ 231.82	\$ 80.40	\$ 163.11	\$ (68.71)	
270 Tuition Benefit	\$ 3,641.00	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	
280 Dental Insurance	\$ 3,162.31	\$ 1,782.61	\$ 2,395.06	\$ 3,174.58	\$ 2,808.82	\$ 413.76	
290 Disability Insurance	\$ 394.78	\$ 394.78	\$ 433.57	\$ 402.68	\$ 399.51	\$ (34.06)	
320 Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
322 Professional Development	\$ -	\$ 40.00	\$ 1,500.00	\$ 354.06	\$ 1,500.00	\$ -	
330 Purchased Services	\$ -	\$ 547.90	\$ -	\$ 417.20	\$ -	\$ -	
430 Repairs & Maintenance	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -	
443 Lease	\$ 5,148.00	\$ 5,865.13	\$ 6,100.00	\$ 9,922.56	\$ 7,600.00	\$ 1,500.00	
530 Communications	\$ 3,500.00	\$ 4,514.47	\$ 3,500.00	\$ 1,348.43	\$ 4,000.00	\$ 500.00	
531 Postage	\$ 2,000.00	\$ 2,901.88	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	
540 Advertising	\$ 500.00	\$ 278.00	\$ 500.00	\$ 667.25	\$ 500.00	\$ -	
580 Travel	\$ 600.00	\$ 35.06	\$ 600.00	\$ 49.62	\$ 600.00	\$ -	
610 Supplies	\$ 3,500.00	\$ 899.98	\$ 3,500.00	\$ 1,919.54	\$ 3,000.00	\$ (500.00)	
612 Testing Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640 Books	\$ 200.00	\$ 98.00	\$ 200.00	\$ -	\$ 200.00	\$ -	
641 Periodicals	\$ 150.00	\$ 28.00	\$ 150.00	\$ 28.00	\$ 100.00	\$ (50.00)	
670 Software	\$ -	\$ 949.13	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ 200.00	\$ 4,296.22	\$ 1,300.00	\$ 2,211.95	\$ 1,500.00	\$ 200.00	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ 718.00	\$ 750.00	\$ 750.00	
810 Dues & Fees	\$ 1,000.00	\$ 585.00	\$ 1,000.00	\$ 705.00	\$ 1,000.00	\$ -	
890 Miscellaneous	\$ 200.00	\$ 1,264.97	\$ 1,500.00	\$ 1,539.87	\$ 1,500.00	\$ -	
899 P-Card Unreconciled	\$ -	\$ 1.14	\$ -	\$ 1.56	\$ -	\$ -	
<b>2420 Special Education</b>	<b>\$ 24,829.38</b>	<b>\$ 24,829.40</b>	<b>\$ 34,028.87</b>	<b>\$ 34,028.87</b>	<b>\$ 327,484.29</b>	<b>\$ 293,455.42</b>	<b>862.37%</b>
100 Salaries Administrators	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
250 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
270 Tuition Benefit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
331 Supervisory Union Assessment	\$ 24,829.38	\$ 24,829.40	\$ 34,028.87	\$ 34,028.87	\$ 327,484.29	\$ 293,455.42	
<b>2520 Fiscal Services-Revenue Anticipation</b>	<b>\$ 6,500.00</b>	<b>\$ 5,318.48</b>	<b>\$ 6,500.00</b>	<b>\$ 5,853.83</b>	<b>\$ 6,500.00</b>	<b>\$ -</b>	<b>0.00%</b>
830 Interest	\$ 6,500.00	\$ 5,318.48	\$ 6,500.00	\$ 5,853.83	\$ 6,500.00	\$ -	
<b>2600 Facility Maintenance</b>	<b>\$ 338,595.89</b>	<b>\$ 309,061.37</b>	<b>\$ 341,998.19</b>	<b>\$ 301,759.39</b>	<b>\$ 332,407.61</b>	<b>\$ (9,590.58)</b>	<b>-2.80%</b>
111 Salaries- Substitutes	\$ 250.00	\$ -	\$ 250.00	\$ 1,866.68	\$ 250.00	\$ -	
130 Salaries-Custodial/Maintenance	\$ 107,952.48	\$ 111,000.40	\$ 111,920.79	\$ 100,461.65	\$ 108,266.65	\$ (3,654.14)	
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
200 Cafeteria/Flex	\$ -	\$ 10,007.89	\$ 8,500.00	\$ 11,761.00	\$ 11,761.00	\$ 3,261.00	
210 Health Insurance	\$ 14,299.07	\$ 10,237.70	\$ 14,299.07	\$ 8,009.76	\$ 8,369.74	\$ (5,929.33)	
220 Social Security	\$ 8,003.42	\$ 9,219.80	\$ 8,408.95	\$ 8,727.86	\$ 8,282.39	\$ (126.56)	
230 Life Insurance	\$ 198.12	\$ 294.76	\$ 283.38	\$ 270.00	\$ 270.66	\$ (12.72)	
240 Retirement	\$ 5,867.40	\$ 5,903.04	\$ 5,324.08	\$ 5,426.86	\$ 5,259.75	\$ (64.33)	
250 Workers Compensation	\$ 659.10	\$ 5,803.93	\$ 692.50	\$ 4,358.06	\$ 4,633.81	\$ 3,941.31	
260 Unemployment Insurance	\$ 595.69	\$ 50.74	\$ 3,252.55	\$ 60.63	\$ 2.34	\$ (3,250.21)	
270 Tuition Benefit	\$ 7,767.00	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ 495.06	\$ 637.55	\$ 495.06	\$ 900.00	\$ 796.26	\$ 301.20	
290 Disability Insurance	\$ 261.55	\$ 268.13	\$ 274.81	\$ 236.90	\$ 249.01	\$ (25.80)	
330 Purchased Services	\$ 14,000.00	\$ 9,539.77	\$ 14,000.00	\$ 4,731.96	\$ 9,000.00	\$ (5,000.00)	
411 Water/Sewer	\$ 6,269.00	\$ 5,962.64	\$ 6,269.00	\$ 6,029.00	\$ 6,269.00	\$ -	
421 Waste Removal	\$ 6,700.00	\$ 5,834.57	\$ 6,700.00	\$ 6,000.00	\$ 6,500.00	\$ (200.00)	
422 Snow Removal	\$ 10,000.00	\$ 6,500.00	\$ 10,000.00	\$ 23,624.99	\$ 8,000.00	\$ (2,000.00)	
424 Grounds Services	\$ 500.00	\$ 105.66	\$ 500.00	\$ 732.26	\$ 700.00	\$ 200.00	
430 Repairs & Maintenance	\$ 47,000.00	\$ 31,445.67	\$ 45,000.00	\$ 20,291.31	\$ 42,400.00	\$ (2,600.00)	
485 Fire System Monitoring	\$ 200.00	\$ -	\$ 200.00	\$ 5,338.80	\$ 5,500.00	\$ 5,300.00	
521 Property & Liability Insurance	\$ 14,000.00	\$ 11,902.01	\$ 14,000.00	\$ 13,154.94	\$ 14,469.00	\$ 469.00	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ 22,000.00	\$ 10,489.10	\$ 20,200.00	\$ 8,967.42	\$ 20,000.00	\$ (200.00)	
616 Grounds Supplies	\$ 300.00	\$ 678.24	\$ 3,500.00	\$ 677.28	\$ 3,500.00	\$ -	
622 Electricity	\$ 40,250.00	\$ 36,298.45	\$ 39,800.00	\$ 40,250.00	\$ 39,800.00	\$ -	
623 Propane	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	
624 Fuel Oil	\$ 13,828.00	\$ 10,393.16	\$ 10,928.00	\$ 11,966.07	\$ 10,928.00	\$ -	
628 Wood Chips	\$ 15,000.00	\$ 14,110.34	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ -	
730 Equipment	\$ 1,000.00	\$ 1,037.32	\$ 1,000.00	\$ 359.96	\$ 1,000.00	\$ -	
731 Capital Equipment> \$5000	\$ -	\$ 11,340.50	\$ -	\$ 2,556.00	\$ -	\$ -	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2711 Transportation-Regular Education</b>	<b>\$ 175,657.00</b>	<b>\$ 164,912.24</b>	<b>\$ 168,264.00</b>	<b>\$ 169,657.28</b>	<b>\$ 174,759.61</b>	<b>\$ 6,495.61</b>	<b>3.86%</b>
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
510 Contracted Service	\$ 175,657.00	\$ 164,912.24	\$ 168,264.00	\$ 169,657.28	\$ 174,759.61	\$ 6,495.61	
524 Vehicle Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>2714 Transportation-Special Education</b>	<b>\$ 4,000.00</b>	<b>\$ 6,596.02</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>	<b>\$ 7,000.00</b>	<b>\$ -</b>	<b>0.00%</b>
135 Salaries- Drivers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
510 Contracted Service	\$ 4,000.00	\$ 6,596.02	\$ 7,000.00	\$ -	\$ 7,000.00	\$ -	
<b>2720 Transportation-CoCurricular</b>	<b>\$ 7,000.00</b>	<b>\$ 1,403.50</b>	<b>\$ 7,400.00</b>	<b>\$ 1,193.76</b>	<b>\$ 8,550.00</b>	<b>\$ 1,150.00</b>	<b>15.54%</b>
330 Purchased Services	\$ -	\$ (175.00)	\$ 400.00	\$ -	\$ 200.00	\$ (200.00)	
510 Contracted Service	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
519 Field Trips	\$ 7,000.00	\$ 1,578.50	\$ 7,000.00	\$ 1,193.76	\$ 7,000.00	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ 350.00	\$ 350.00	
<b>2840 Network Services</b>	<b>\$ 5,300.00</b>	<b>\$ 5,487.12</b>	<b>\$ 13,350.00</b>	<b>\$ 7,801.32</b>	<b>\$ 13,350.00</b>	<b>\$ -</b>	<b>0.00%</b>
330 Purchased Services	\$ 1,000.00	\$ 1,688.00	\$ 1,250.00	\$ 2,414.00	\$ 1,250.00	\$ -	
530 Communications	\$ 3,900.00	\$ -	\$ 3,900.00	\$ -	\$ 3,900.00	\$ -	
610 Supplies	\$ 200.00	\$ 303.16	\$ 200.00	\$ 150.07	\$ 200.00	\$ -	
650 Audiovisual	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ 200.00	\$ 3,495.96	\$ 4,000.00	\$ 3,495.96	\$ 4,000.00	\$ -	
730 Equipment	\$ -	\$ -	\$ 4,000.00	\$ 1,741.29	\$ 4,000.00	\$ -	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3100 Food Services</b>	<b>\$ 5,280.00</b>	<b>\$ 134,211.12</b>	<b>\$ 5,280.00</b>	<b>\$ 78,082.22</b>	<b>\$ 5,280.00</b>	<b>\$ -</b>	<b>0.00%</b>
113 Substitutes-Support Staff	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
137 Salaries-Food Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
210 Health Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
220 Social Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
230 Life Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET EXPENDITURES  
2015-2016**

Description	Budget FY 14	Actuals FY 14	Budget FY 15	Actuals FY 15 YTD	Proposed Budget FY 16	Difference	Percent Change
250 Workers Compensation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
260 Unemployment Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
290 Disability Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ -	\$ 130,570.97	\$ -	\$ 75,509.62	\$ -	\$ -	
421 Waste Removal	\$ 4,300.00	\$ 190.00	\$ 4,300.00	\$ 300.00	\$ 4,300.00	\$ -	
430 Repairs & Maintenance	\$ 800.00	\$ 163.11	\$ 800.00	\$ 1,022.60	\$ 800.00	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
623 Propane	\$ 180.00	\$ 875.56	\$ 180.00	\$ 1,250.00	\$ 180.00	\$ -	
630 Food Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
670 Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
730 Equipment	\$ -	\$ 2,411.48	\$ -	\$ -	\$ -	\$ -	
732 Computer Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>3200 After School Care</b>	<b>\$ 46,364.00</b>	<b>\$ 103,627.94</b>	<b>\$ 50,501.83</b>	<b>\$ 99,514.95</b>	<b>\$ 95,984.63</b>	<b>\$ 45,482.80</b>	<b>90.06%</b>
110 Salaries-Teachers	\$ -	\$ 26,460.74	\$ 24,348.78	\$ 50,478.88	\$ 68,004.01	\$ 43,655.23	
111 Salaries- Substitutes	\$ -	\$ 2,492.07	\$ -	\$ 1,487.27	\$ -	\$ -	
112 Salaries-Aides	\$ 32,578.15	\$ 20,188.04	\$ 13,559.21	\$ 13,336.47	\$ 4,196.42	\$ (9,362.79)	
200 Cafeteria/Flex	\$ -	\$ 3,154.58	\$ -	\$ 6,166.19	\$ 6,145.72	\$ 6,145.72	
210 Health Insurance	\$ 6,009.99	\$ 5,307.84	\$ 7,664.40	\$ 8,621.77	\$ 9,009.51	\$ 1,345.11	
220 Social Security	\$ 2,338.49	\$ 3,954.86	\$ 2,183.30	\$ 5,398.74	\$ 5,523.34	\$ 3,340.04	
230 Life Insurance	\$ 96.23	\$ 99.59	\$ 140.80	\$ 179.23	\$ 204.00	\$ 63.20	
231 VSTRS Match	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
240 Retirement	\$ 1,222.74	\$ 1,461.98	\$ 1,150.81	\$ 2,216.27	\$ 1,955.65	\$ 804.84	
250 Workers Compensation	\$ 131.45	\$ 239.07	\$ 122.72	\$ 303.87	\$ 347.99	\$ 225.27	
260 Unemployment Insurance	\$ 404.52	\$ 150.70	\$ 844.50	\$ 76.70	\$ 6.58	\$ (837.92)	
270 Tuition Benefit	\$ 3,134.79	\$ 0.01	\$ -	\$ -	\$ -	\$ -	
280 Dental Insurance	\$ 371.23	\$ 336.15	\$ 415.95	\$ 514.04	\$ 479.48	\$ 63.53	
290 Disability Insurance	\$ 76.41	\$ 63.32	\$ 71.36	\$ 112.00	\$ 111.93	\$ 40.57	
330 Purchased Services	\$ -	\$ 2,478.00	\$ -	\$ 4,699.55	\$ -	\$ -	
441 Rental	\$ -	\$ 32,253.06	\$ -	\$ -	\$ -	\$ -	
519 Field Trips	\$ -	\$ 575.19	\$ -	\$ 3,258.20	\$ -	\$ -	
540 Advertising	\$ -	\$ 68.00	\$ -	\$ -	\$ -	\$ -	
580 Travel	\$ -	\$ 1,252.28	\$ -	\$ 476.32	\$ -	\$ -	
610 Supplies	\$ -	\$ 2,079.05	\$ -	\$ 2,174.45	\$ -	\$ -	
630 Food Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
640 Books	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
890 Miscellaneous	\$ -	\$ 1,013.41	\$ -	\$ 15.00	\$ -	\$ -	
<b>4000 Capital Construction</b>	<b>\$ -</b>	<b>\$ 200.00</b>	<b>\$ -</b>	<b>\$ 111,930.90</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
140 Salaries-Mid Management	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
330 Purchased Services	\$ -	\$ 200.00	\$ -	\$ 52,132.55	\$ -	\$ -	
430 Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 2,661.44	\$ -	\$ -	
500 Purchased Service-Other	\$ -	\$ -	\$ -	\$ 1,903.50	\$ -	\$ -	
580 Travel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
610 Supplies	\$ -	\$ -	\$ -	\$ 7.28	\$ -	\$ -	
690 Construction Materials	\$ -	\$ -	\$ -	\$ 4,383.74	\$ -	\$ -	
730 Equipment	\$ -	\$ -	\$ -	\$ 24,302.94	\$ -	\$ -	
810 Dues & Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
830 Interest	\$ -	\$ -	\$ -	\$ 26,539.45	\$ -	\$ -	
<b>5100 Debt Service-Long Term Debt</b>	<b>\$ 230,290.00</b>	<b>\$ 230,290.45</b>	<b>\$ 218,856.25</b>	<b>\$ 218,856.25</b>	<b>\$ 232,751.15</b>	<b>\$ 13,894.90</b>	<b>6.35%</b>
830 Interest	\$ 40,290.00	\$ 40,290.45	\$ 28,856.25	\$ 28,856.25	\$ 42,751.15	\$ 13,894.90	
910 Principal	\$ 190,000.00	\$ 190,000.00	\$ 190,000.00	\$ 190,000.00	\$ 190,000.00	\$ -	
<b>Grand Total</b>	<b>\$ 3,861,852.00</b>	<b>\$ 4,074,659.83</b>	<b>\$ 4,270,310.00</b>	<b>\$ 4,333,071.34</b>	<b>\$ 4,325,365.00</b>	<b>\$ 55,054.74</b>	<b>1.29%</b>

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET REVENUES  
2015-2016**

<b>Revenue Description</b>	<b>Budget FY 14</b>	<b>Actuals FY 14</b>	<b>Budget FY 15</b>	<b>Actuals FY 15 YTD</b>	<b>Proposed Budget FY 16</b>	<b>Difference</b>
21st Century Revenue	\$ (25,544.00)	\$ (19,298.11)	\$ (23,265.00)	\$ (5,284.71)	\$ (23,265.00)	\$ -
5/6 Grade Fund Raiser	\$ -	\$ (8,900.44)	\$ -	\$ (7,297.80)	\$ -	\$ -
Best Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Beyond The Bell Facility Use	\$ -	\$ (32,253.06)	\$ -	\$ -	\$ -	\$ -
Book Fair	\$ -	\$ (1,888.26)	\$ -	\$ (5,620.88)	\$ -	\$ -
Breakfast Adjustment	\$ -	\$ (880.93)	\$ -	\$ -	\$ -	\$ -
CFP - Parental Involvement	\$ -	\$ (726.90)	\$ -	\$ -	\$ -	\$ -
CFP ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CFP Revenue - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Care & Adult Food	\$ -	\$ (7,899.28)	\$ -	\$ -	\$ -	\$ -
Child Nutri-After School Snack Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Child Nutrition - Afterschool	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Children's Trust Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Community Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Consolidated Federal Program Grant	\$ (201,378.00)	\$ (199,554.07)	\$ (190,646.00)	\$ (59,607.22)	\$ (183,820.00)	\$ 6,826.00
Construction-State Aid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CYFAR Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dietary Training	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Donations/Contributions	\$ -	\$ (228.00)	\$ -	\$ (500.00)	\$ -	\$ -
Education Jobs Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EEI	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EEI Grant	\$ (11,651.00)	\$ -	\$ -	\$ (4,109.79)	\$ -	\$ -
Energy Efficiency Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
EPSDT	\$ (8,000.00)	\$ (8,354.00)	\$ (8,000.00)	\$ (2,897.79)	\$ (8,000.00)	\$ -
Facilities	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal School Breakfast	\$ -	\$ (14,255.08)	\$ -	\$ (3,623.45)	\$ -	\$ -
Federal School Lunch	\$ -	\$ (66,855.00)	\$ -	\$ (15,714.36)	\$ -	\$ -
Food Service - Sales to Adults	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Food Service - Sales to Students	\$ -	\$ (21,485.06)	\$ -	\$ (4,890.07)	\$ -	\$ -
Food Service Equipment Grant	\$ -	\$ (1,205.00)	\$ -	\$ -	\$ -	\$ -
Fresh Fruit & Vegetable Grant	\$ -	\$ (14,979.49)	\$ -	\$ -	\$ -	\$ -
Fruit & Veg Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Raising	\$ -	\$ (7,762.13)	\$ -	\$ (7,911.48)	\$ -	\$ -
General State Support Grant	\$ (2,928,866.77)	\$ (2,931,843.77)	\$ (3,328,792.77)	\$ (3,328,793.00)	\$ (3,246,838.03)	\$ 81,954.74
General State Support-Tax Supported	\$ (24,413.23)	\$ (21,436.23)	\$ (24,413.23)	\$ (24,413.00)	\$ (24,413.23)	\$ -
Grant Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA B - Pre School	\$ (2,676.00)	\$ (3,569.03)	\$ (2,390.00)	\$ (792.68)	\$ -	\$ 2,390.00
IDEA B ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
IDEA B Pre-School ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance Reimbursement	\$ -	\$ (9,400.00)	\$ -	\$ -	\$ -	\$ -
Interest	\$ (8,025.00)	\$ (5,174.68)	\$ (8,025.00)	\$ (261.99)	\$ (8,025.00)	\$ -
Interest - Cap Reserve	\$ -	\$ (105.44)	\$ -	\$ (23.90)	\$ -	\$ -
Local Sources	\$ -	\$ -	\$ -	\$ (1,000.00)	\$ -	\$ -
Local/Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medicaid Reimbursement	\$ (25,000.00)	\$ (41,819.41)	\$ (30,000.00)	\$ -	\$ (30,000.00)	\$ -
Microsoft Settlement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ (6,338.00)	\$ (2,501.64)	\$ (9,338.00)	\$ (415.86)	\$ (5,338.00)	\$ 4,000.00
Other Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other-Restricted	\$ -	\$ (5,000.00)	\$ -	\$ -	\$ -	\$ -
PBIS	\$ -	\$ (436.86)	\$ -	\$ (1,063.14)	\$ -	\$ -
Playground	\$ -	\$ -	\$ -	\$ (709.31)	\$ -	\$ -
Prior Year	\$ -	\$ (19.55)	\$ -	\$ -	\$ -	\$ -
Prior Year Adj - State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Proceeds-Sale of Bonds	\$ -	\$ (75,000.00)	\$ -	\$ -	\$ -	\$ -
Program Fees	\$ (11,364.00)	\$ (52,127.83)	\$ (25,099.83)	\$ (30,007.08)	\$ (59,493.77)	\$ (34,393.94)
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
REACH	\$ -	\$ (24.50)	\$ -	\$ 24.50	\$ -	\$ -
Reading First	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced to Free Lunch	\$ -	\$ (1,079.60)	\$ -	\$ -	\$ -	\$ -
Reserve	\$ (10,000.00)	\$ (10,000.00)	\$ (40,000.00)	\$ (40,000.00)	\$ (61,536.34)	\$ (21,536.34)

**JOHNSON ELEMENTARY SCHOOL  
PROPOSED BUDGET REVENUES  
2015-2016**

<b>Revenue Description</b>	<b>Budget FY 14</b>	<b>Actuals FY 14</b>	<b>Budget FY 15</b>	<b>Actuals FY 15 YTD</b>	<b>Proposed Budget FY 16</b>	<b>Difference</b>
S.J. Harvey Scholarship	\$ -	\$ 3,667.19	\$ -	\$ (3,667.19)	\$ -	\$ -
School Breakfast Match	\$ -	\$ (351.94)	\$ -	\$ -	\$ -	\$ -
School Breakfast Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Lunch Match	\$ -	\$ (1,345.68)	\$ -	\$ -	\$ -	\$ -
School Lunch Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
School Store	\$ -	\$ -	\$ -	\$ (248.64)	\$ -	\$ -
Schoolwide Improvement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Security	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services To Other Schools	\$ (12,250.00)	\$ (13,198.62)	\$ -	\$ -	\$ -	\$ -
SIG - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Snack Program	\$ -	\$ (788.80)	\$ -	\$ -	\$ -	\$ -
Special Ed. - Extraordinary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Special Ed. Mainstream Block	\$ (71,220.00)	\$ (71,220.00)	\$ (71,220.00)	\$ (77,783.00)	\$ (81,629.00)	\$ (10,409.00)
Special Ed. Reimb. - Prior Year	\$ -	\$ (4,197.00)	\$ -	\$ -	\$ -	\$ -
Special Ed. Reimbursement	\$ (308,231.00)	\$ (321,823.18)	\$ (310,960.17)	\$ (199,364.00)	\$ (400,371.00)	\$ (89,410.83)
Special Education IDEA B	\$ (66,753.00)	\$ (82,083.00)	\$ (61,925.00)	\$ (24,716.99)	\$ (27,260.00)	\$ 34,665.00
Special Education-Extraordinary Prior Year	\$ -	\$ 2,032.70	\$ -	\$ -	\$ -	\$ -
State Aid - ARRA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Aid - Transportation	\$ (73,852.00)	\$ (73,752.00)	\$ (76,400.00)	\$ (76,213.00)	\$ (70,354.00)	\$ 6,046.00
State Aid-At Risk	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State EEE Program	\$ (31,290.00)	\$ (31,290.00)	\$ (34,433.00)	\$ (34,433.00)	\$ (34,136.00)	\$ 297.00
State of VT-Family Services	\$ (35,000.00)	\$ (118,719.64)	\$ (25,402.00)	\$ (45,227.22)	\$ (60,885.63)	\$ (35,483.63)
State Placed - Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Placed - Prior Year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Placed Student Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Food - Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Summer Food Service Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tobacco Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers From Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation-Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transportation-Secondary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UVM Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
VSBIT Grant	\$ -	\$ (3,098.00)	\$ -	\$ -	\$ -	\$ -
VSBIT Pathpoints	\$ -	\$ (2,648.45)	\$ -	\$ -	\$ -	\$ -
Yearbook	\$ -	\$ (2,427.84)	\$ -	\$ 805.34	\$ -	\$ -
<b>Grand Total</b>	<b>\$ (3,861,852.00)</b>	<b>\$ (4,287,307.61)</b>	<b>\$ (4,270,310.00)</b>	<b>\$ (4,005,760.71)</b>	<b>\$ (4,325,365.00)</b>	<b>\$ (55,055.00)</b>



**Johnson Elementary School  
Proposed FY '16 Budget**

REVENUES	FY 2012 <i>Approved</i>	FY '13 <i>Approved</i>	FY '14 <i>Approved</i>	FY '15 <i>Approved</i>	FY '16 <i>Proposed</i>	\$ <i>Change</i>	% <i>Change</i>	<i>Notes</i>
State Education Fund	\$2,578,804	\$2,735,154	\$2,953,280	\$3,353,206	\$3,271,252	-\$81,954	-2.44%	State Education Fund Reduced
Capital Reserve Fund	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.0%	
Capital Reserve for New Bond					\$31,536	\$31,536	0.0%	New Bond interest cost offset
Contingency Reserve Fund	\$45,000	\$0	\$0	\$30,000	\$20,000	-\$10,000	-33.3%	
SUB TOTAL	\$2,633,804	\$2,745,154	\$2,963,280	\$3,393,206	\$3,332,788	-\$60,418	-1.78%	State Education Fund Reduced
Interest earnings	\$9,000	\$9,000	\$8,025	\$8,025	\$8,025	\$0	0.0%	
Consolidated Federal Grants	\$177,181	\$191,461	\$201,378	\$190,646	\$183,820	-\$6,826	-3.6%	
Medicaid-IEP	\$45,000	\$26,991	\$30,000	\$30,000	\$30,000	\$0	0.0%	
IDEA-B	\$84,422	\$78,963	\$69,429	\$64,315	\$27,260	-\$37,055	-57.6%	Moved LNSU with Teachers
State Mainstream Special Education Block Grant	\$72,886	\$70,348	\$71,220	\$71,220	\$81,629	\$10,409	14.6%	
State EEE Block Grant & EEI Grant	\$40,354	\$43,707	\$38,941	\$34,433	\$34,136	-\$297	-0.9%	EEI Grant no longer funded
State "Intensive" Special Education Aid	\$257,181	\$266,289	\$308,231	\$310,960	\$400,371	\$89,411	28.8%	
State Special Ed Reimb. for State-Placed Student	\$6,000	\$42,000	\$0	\$0	\$0	\$0	0.0%	
State Transportation Aid	\$69,725	\$70,704	\$73,852	\$76,400	\$70,354	-\$6,046	-7.9%	
Medicaid-EPST	\$5,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	0.0%	
After School Care & State Subsidies	\$58,000	\$46,364	\$48,364	\$50,502	\$120,379	\$69,877	138.4%	Reflects the actual revenue
Fed'l CYFAR Grant (through UVM)	\$10,772	\$11,359	\$4,338	\$0	\$0	\$0	0.0%	
Fed'l 21st Century Grant (21CCLC)	\$36,000	\$36,000	\$24,544	\$23,265	\$23,265	\$0	0.0%	
School Improvement Grant	\$0	\$136,315	\$0	\$0	\$0	\$0	0.0%	
Misc. reimbursements for services	\$11,588	\$11,588	\$12,250	\$9,338	\$5,338	-\$4,000	-42.8%	
SUB TOTAL	\$883,109	\$1,049,090	\$898,572	\$877,104	\$992,577	\$115,473	13.2%	
<b>TOTAL REVENUES</b>	<b>\$3,516,913</b>	<b>\$3,794,244</b>	<b>\$3,861,852</b>	<b>\$4,270,310</b>	<b>\$4,325,365</b>	<b>\$55,055</b>	<b>1.29%</b>	
Food Service	\$105,116	\$105,116	\$105,116	\$105,116	\$105,116	\$0	0.00%	
<b>GRAND TOTAL REVENUES</b>	<b>\$3,622,029</b>	<b>\$3,899,360</b>	<b>\$3,966,969</b>	<b>\$4,375,426</b>	<b>\$4,430,481</b>	<b>\$55,055</b>	<b>1.26%</b>	

Function	EXPENDITURES	FY '12 <i>Approved</i>	FY '13 <i>Approved</i>	FY '14 <i>Approved</i>	FY '15 <i>Approved</i>	FY '16 <i>Proposed</i>	\$ <i>Change</i>	% <i>Change</i>	<i>Notes</i>
1100	General Instruction K-6	\$944,520	\$1,067,814	\$1,029,747	\$1,188,567	\$1,224,279	\$35,712	3.0%	Retirement, Health Care
1101	Instruction Pre-K	\$22,619	\$23,300	\$58,442	\$51,607	\$51,115	-\$492	-1.0%	
1102	Instruction Art	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$0	0.0%	
1130	Instruction, Auxiliary	\$314,602	\$258,326	\$238,203	\$244,479	\$238,987	-\$5,492	-2.2%	
1200	Special Education	\$455,974	\$529,881	\$612,624	\$752,293	\$511,358	-\$240,935	-32.0%	Moved Teachers to LNSU
1205	EEE	\$58,494	\$43,370	\$39,380	\$81,346	\$2,364	-\$78,982	-97.1%	Moved Teachers to LNSU
1410	Co-Curricular	\$3,750	\$3,750	\$3,750	\$3,250	\$3,250	\$0	0.0%	
2120	Guidance	\$135,368	\$142,075	\$135,305	\$140,693	\$148,915	\$8,222	5.8%	
2130	Health Service	\$67,297	\$71,944	\$73,909	\$77,589	\$78,980	\$1,391	1.8%	
2140	Psychological Services	\$6,500	\$6,500	\$10,000	\$19,000	\$43,500	\$24,500	128.9%	Sped Service Plan
2150	Speech	\$93,971	\$97,027	\$84,445	\$99,086	\$45,150	-\$53,936	-54.4%	Moved Teacher to LNSU
2160	Occupational Therapy	\$14,500	\$17,482	\$50,179	\$51,768	\$0	-\$51,768	-100.0%	Teacher moved to LNSU
2190	Other Support Services	\$4,500	\$4,100	\$4,100	\$0	\$0	\$0	0.0%	
2195	Physical Therapy	\$12,000	\$8,496	\$22,031	\$32,603	\$38,896	\$6,293	19.3%	Sped Service Plan
2212	Curriculum and Instruction	\$0	\$62,606	\$64,711	\$33,673	\$29,354	-\$4,319	-12.8%	
2213	Improvement of Instruction	\$26,010	\$28,339	\$15,870	\$18,137	\$18,240	\$103	0.6%	
2220	Education Media	\$46,301	\$51,248	\$57,364	\$57,751	\$63,288	\$5,537	9.6%	
2222	Instructional Technology Services	\$65,288	\$66,718	\$68,979	\$89,181	\$88,552	-\$629	-0.7%	
2310	School Board	\$7,800	\$7,615	\$9,879	\$11,048	\$71,060	\$60,012	543.2%	Possible negotiated increases
2313	District Treasurer	\$1,578	\$1,581	\$1,645	\$1,647	\$1,605	-\$42	-2.6%	
2315	Legal Services	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.0%	
2317	Audit Services	\$6,900	\$6,900	\$7,250	\$0	\$0	\$0	0.0%	Moved audit to LNSU Office
2320	LNSU Central Office	\$129,120	\$136,167	\$156,686	\$166,356	\$179,290	\$12,934	7.8%	Offsetting revenue to sped
2410	Office of the Principal	\$250,059	\$242,805	\$254,540	\$277,057	\$263,114	-\$13,943	-5.0%	Salaries
2420	Special Education Administration	\$18,742	\$88,475	\$24,829	\$34,029	\$327,484	\$293,455	862.4%	Moved Sped Teachers to LNSU
2520	Short Term Borrowing	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500	\$0	0.0%	
2529	Other Fiscal Services	\$1,600	\$0	\$0	\$0	\$0	\$0	0.0%	
2600	Operations & Maintenance	\$320,645	\$314,955	\$332,696	\$341,448	\$331,858	-\$9,590	-2.8%	
2711	Student Transportation	\$168,500	\$171,876	\$175,657	\$168,264	\$174,760	\$6,496	3.9%	
2714	Special Education Transportation	\$0	\$3,000	\$4,000	\$7,000	\$7,000	\$0	0.0%	Sped Service Plan
2720	Co-Curricular Transportation	\$7,000	\$7,000	\$7,000	\$7,400	\$8,550	\$1,150	15.5%	
2840	Network Services	\$4,400	\$4,400	\$5,300	\$13,350	\$13,350	\$0	0.0%	
3100	Food Service	\$7,000	\$7,000	\$5,280	\$5,280	\$5,280	\$0	0.0%	
5100	Long Term Debt	\$252,875	\$241,630	\$230,290	\$218,856	\$232,751	\$13,895	6.3%	Includes new bond \$31,526
Fund 501	After School Care	\$58,000	\$46,364	\$45,360	\$50,502	\$95,985	\$45,483	90.1%	Reflects utilization
Fund 502	Yellow House	\$5,750	\$5,000	\$5,900	\$550	\$550	\$0	0.0%	
	<b>TOTAL EXPENDITURES</b>	<b>\$3,516,913</b>	<b>\$3,794,244</b>	<b>\$3,861,852</b>	<b>\$4,270,310</b>	<b>\$4,325,365</b>	<b>\$55,055</b>	<b>1.29%</b>	
Fund 500	Food Service Enterprise	\$105,116	\$105,116	\$105,116	\$105,116	\$105,116	\$0	0.0%	
	<b>GRAND TOTAL EXPENDITURES</b>	<b>\$3,622,029</b>	<b>\$3,899,360</b>	<b>\$3,966,968</b>	<b>\$4,375,426</b>	<b>\$4,430,481</b>	<b>\$55,055</b>	<b>1.26%</b>	

Tax Rate After CLA (Tax Bill Rate)	1.286	1.262	1.324	1.369	1.407	\$0.038	2.75%	\$0.038
------------------------------------	-------	-------	-------	-------	-------	---------	-------	---------



District: **Johnson**  
County: **Lamoille**

**T107**  
**Lamoille North**

Statutory calculation. See note at bottom of page.  
Recommended homestead rate from Tax Commissioner. See note at bottom of page.

**9,459**

**1.00**

**Expenditures**

		FY2013	FY2014	FY2015	FY2016	
1.	<b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures)	\$3,794,244	\$3,861,852	\$4,298,142	\$4,325,365	1.
2.	plus Sum of separately warned articles passed at town meeting	-	-	-	-	2.
3.	minus Act 144 Expenditures, to be excluded from Education Spending (Manchester & West Windsor only)	-	-	-	-	3.
4.	<b>Locally adopted or warned budget</b>	\$3,794,244	\$3,861,852	\$4,298,142	\$4,325,365	4.
5.	plus Obligation to a Regional Technical Center School District if any	-	-	-	-	5.
6.	plus Prior year deficit repayment of deficit	-	-	-	-	6.
7.	<b>Total Budget</b>	\$3,794,244	\$3,861,852	\$4,298,142	\$4,325,365	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)	\$1,052,089	\$908,572	\$944,936	\$1,054,114	10.
11.	plus Capital debt aid for eligible projects pre-existing Act 60	-	-	-	-	11.
12.	minus All Act 144 revenues, including local Act 144 tax revenues (Manchester & West Windsor only)	-	-	-	-	12.
13.	<b>Offsetting revenues</b>	\$1,052,089	\$908,572	\$944,936	\$1,054,114	13.
14.	<b>Education Spending</b>	\$2,742,155	\$2,953,280	\$3,353,206	\$3,271,251	14.
15.	Equalized Pupils (Act 130 count is by school district)	212.73	220.29	233.05	239.63	15.

16.	<b>Education Spending per Equalized Pupil</b>	\$12,890.31	\$13,406.33	\$14,388.35	\$13,651.26	16.
17.	minus Less ALL net eligible construction costs (or P&I) per equalized pupil	\$1,135.85	-	\$1,058.52	\$913	17.
18.	minus Less share of SpEd costs in excess of \$50,000 for an individual	-	-	\$8.72	-	18.
19.	minus Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed	-	-	-	-	19.
20.	minus Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils	-	-	-	-	20.
21.	minus Estimated costs of new students after census period	-	-	-	-	21.
22.	minus Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition	NA	-	-	-	22.
23.	minus Less planning costs for merger of small schools	-	-	-	-	23.
24.	minus Teacher retirement assessment for new members of Vermont State Teachers' Retirement System on or after July 1, 2015	NA	NA	NA	-	24.
25.	plus Excess Spending per Equalized Pupil over threshold (if any)	threshold = \$14,841	threshold = \$15,456	threshold = \$16,166	threshold = \$17,103	25.
26.	Per pupil figure used for calculating District Adjustment	\$12,890	\$13,406	\$14,388	\$13,651	26.
27.	<b>District spending adjustment (minimum of 100%)</b> <b>(\$13,651 / \$9,459)</b>	147.774% based on \$8,723	146.501% based on \$9,151	154.963% based on \$9,285	144.320% based on \$9,459	27.

**Prorating the local tax rate**

28.	Anticipated district equalized homestead tax rate to be prorated (144.320% x \$1.000)	\$1.3152 based on \$0.89	\$1.3771 based on \$0.94	\$1.5186 based on \$0.98	\$1.4432 based on \$1.00	28.
29.	Percent of Johnson equalized pupils not in a union school district	47.49%	48.47%	52.32%	54.29%	29.
30.	Portion of district eq homestead rate to be assessed by town (54.29% x \$1.44)	\$0.6246	\$0.6675	\$0.7945	\$0.7835	30.
31.	<b>Common Level of Appraisal (CLA)</b>	105.44%	105.24%	109.56%	106.52%	31.
32.	Portion of actual district homestead rate to be assessed by town (\$0.7835 / 106.52%)	\$0.5924 based on \$0.89	\$0.6343 based on \$0.94	\$0.7252 based on \$0.98	\$0.7355 based on \$1.00	32.

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.

33.	Anticipated income cap percent to be prorated (144.320% x 1.94%)	2.66% based on 1.80%	2.64% based on 1.80%	3.01% based on 1.94%	2.80% based on 1.94%	33.
34.	Portion of district income cap percent applied by State (54.29% x 2.80%)	1.26% based on 1.80%	1.28% based on 1.80%	1.57% based on 1.94%	1.52% based on 1.94%	34.
35.	Percent of equalized pupils at Lamoille UHSD	52.51%	51.53%	47.68%	45.71%	35.
36.	Estimated Homestead Blended Tax Rate	-	-	-	\$ 1.407	36.

- Following current statute, the base education amount is calculated to be \$9,459. The Tax Commissioner has recommended base tax rates of \$1.00 and \$1.535. The administration also has stated that tax rates could be lower than the recommendations if statewide education spending is held down.  
- Final figures will be set by the Legislature during the legislative session and approved by the Governor.  
- The base income percentage cap is 1.94%.

# **Comparative Data for Cost-Effectiveness, FY2016 Report** **16 V.S.A. § 165(a)(2)(K)**

**School:** Johnson Elementary School  
**S.U.:** Lamoille North S.U.

A list of schools and school districts in each cohort may be found on the DOE website under "School Data and Reports":  
<http://www.state.vt.us/educ/>

## **FY2014 School Level Data**

**Cohort Description:** Elementary school, enrollment ≥ 200 but <300  
 (40 schools in cohort)

**Cohort Rank by Enrollment** (1 is largest)  
 15 out of 40

School level data		Grades Offered	Enrollment	Total Teachers	Total Administrators	Stu / Tchr Ratio	Stu / Admin Ratio	Tchr / Admin Ratio
Smaller ->  -< Larger	Hiawatha School	PK - 3	252	19.50	1.00	12.92	252.00	19.50
	Jericho Elementary School	K - 4	253	17.80	1.00	14.21	253.00	17.80
	Enosburg Elementary School	PK - 5	254	22.60	1.00	11.24	254.00	22.60
	<b>Johnson Elementary School</b>	<b>PK - 6</b>	<b>257</b>	<b>23.00</b>	<b>1.00</b>	<b>11.17</b>	<b>257.00</b>	<b>23.00</b>
	Northwest Primary School	PK - 2	257	24.75	1.00	10.38	257.00	24.75
	Chester-Andover UES #29	PK - 6	261	20.10	1.00	12.99	261.00	20.10
	Porters Point School	K - 2	262	18.35	1.00	14.28	262.00	18.35
<b>Averaged SCHOOL cohort data</b>			<b>250.20</b>	<b>20.73</b>	<b>1.06</b>	<b>12.07</b>	<b>235.48</b>	<b>19.51</b>

**School District:** Johnson  
**LEA ID:** T107

Special education expenditures vary substantially from district to district and year to year. Therefore, they have been excluded from these figures.

The portion of current expenditures made by supervisory unions on behalf of districts varies greatly. These data include district assessments to SUs. Including assessments to SUs makes districts more comparable to each other.

## **FY2013 School District Data**

**Cohort Description:** Elementary school district, FY2013 FTE ≥ 200 but < 300  
 (16 school districts in cohort)

Grades offered in School District   Student FTE enrolled in school district   Current expenditures per student FTE **EXCLUDING** special education costs

**Cohort Rank by FTE**  
 (1 is largest)  
 8 out of 16

**School district data (local, union, or joint district)**

Smaller ->  -< Larger	Bradford ID	PK-6	227.98	\$10,819
	Pittsford	PK-6	232.61	\$15,591
	Jericho	K-4	233.14	\$12,094
	<b>Johnson</b>	<b>PK-6</b>	<b>239.15</b>	<b>\$12,132</b>
	Hyde Park	PK-6	240.94	\$11,600
	Shaftsbury	PK-6	251.11	\$8,241
	Chester-Andover USD #29	PK-6	268.88	\$9,714
<b>Averaged SCHOOL DISTRICT cohort data</b>			<b>243.53</b>	<b>\$11,716</b>

Current expenditures are an effort to calculate an amount per FTE spent by a district on students enrolled in that district. This figure excludes tuitions and assessments paid to other providers, construction and equipment costs, debt service, adult education, and community service.

## **FY2015 School District Data**

		School district tax rate			Total municipal tax rate, K-12, consisting of prorated member district rates		
		SchlDist	SchlDist	SchlDist	MUN	MUN	MUN
		Grades offered in School District	Equalized Pupils	Education Spending per Equalized Pupil	Equalized Homestead Ed tax rate	Common Level of Appraisal	Actual Homestead Ed tax rate
LEA ID   School District					Use these tax rates to compare towns rates.   These tax rates are not comparable due to CLA's.		
Smaller ->	U029   Chester-Andover USD #29	PK-6	214.17	13,665.53	1.4424	-	-
	T100   Hyde Park	PK-6	225.76	14,053.19	1.4833	1.4811	101.68%
	T106   Jericho	K-4	227.69	15,145.52	1.5986	1.5022	99.72%
	<b>T107   Johnson</b>	<b>PK-6</b>	<b>233.05</b>	<b>14,388.35</b>	<b>1.5186</b>	<b>1.4995</b>	<b>109.56%</b>
-< Larger	T183   Shaftsbury	PK-6	240.67	11,617.46	1.2262	1.3070	108.79%
	T092   Hardwick	PK-6	252.49	14,075.16	1.4856	1.4967	89.09%
	T166   Richmond	PK-4	253.87	14,983.85	1.5815	1.5017	97.93%

The Legislature has required the Department of Education to provide this information per the following statute:

16 V.S.A. § 165(a)(2) The school, at least annually, reports student performance results to community members in a format selected by the school board. . . . The school report shall include:

(K) data provided by the commissioner which enable a comparison with other schools, or school districts if school level data are not available, for cost-effectiveness. The commissioner shall establish which data are to be included pursuant to this subdivision and, notwithstanding that the other elements of the report are to be presented in a format selected by the school board, shall develop a common format to be used by each school in presenting the data to community members. The commissioner shall provide the most recent data available to each school no later than October 1 of each year. Data to be presented may include student-to-teacher ratio, administrator-to-student ratio, administrator-to-teacher ratio, and cost per pupil.

## SCHOOL TREASURER'S REPORT

July 1, 2013 - June 30, 2014

### Balance on Hand 6-30-2013

Checking Accounts	(33,986.47)	
Payroll Account	1,904.95	
Union Bank Money Market Accounts	<u>12,084.87</u>	
		(19,996.65)

### Receipts:

State of Vermont - General Support	1,777,793.19
State of Vermont - Transportation	73,752.00
State of Vermont - Special Ed. Mainstream	71,220.00
State of Vermont - Special Ed Expenditures	334,724.00
State of Vermont - Special Ed Extraordinary	12,849.30
State of Vermont - Essential Early Education	31,290.00
Vt Studio Center	151.47
State of Vermont -	65.12
Level 3 Communications	1,479.37
Miscellaneous Income	31.83
Vermont School Boards	500.00
Beyond the Bell	167,067.11
Medicaid Reimbursement	43,534.03
Student Activity Account	394.62
Town of Johnson - Tax Appropriation	1,175,486.81
Johnson Hot Lunch Program	82,992.23
Food Revenue	16,433.16
Returned Check from Hot Lunch/BTB	(177.00)
Lamoille County Court	13.84
Cambridge Elementary School	228.35
East Montpelier	228.35
TD Bank	12.49
Community National Bank	97.74
AT&T	462.93
Johnson Elementary School Reimbursement	273.67
Lamoille North Supervisory Union-Grants	97,655.76
Waterville Town School	13,198.62
Book Replacement	76.88
Phone Reimbursement	37.60
Field Trips	144.00
Fairpoint	8,652.24
Sunshine Fund	42.99
Fruits & Vegetables	14,389.05
21st Century	15,326.82
Idea B	62,820.39
SIG ARRA	14,204.50
EPSDT	9,884.40
REACH	4,146.00
CFP	155,875.22
VSBIT	5,685.50
Marcia Clark	228.35
Flynn Field Trip	630.00

Efficiency Vermont	875.00	
Energy North, Inc.	500.00	
Gov. Connection	99.22	
Swish Kenco	116.22	
Swish Maintenance	159.01	
School Specialty	94.80	
Helps School	78.00	
Johnson PTA	563.00	
All Metals	27.30	
Union Bank CD	372,370.10	
Capital Reserve Fund	<u>10,000.00</u>	
Total Receipts		4,578,785.58
Interest Earned:		
Union Bank Checking Accounts	493.55	
Payroll Account	4.93	
Money Market Accounts	<u>6.12</u>	
Total Interest Earned		<u>504.60</u>
Grand Total Receipts		4,579,290.18
Total Available		4,559,293.53
Expenditures:		
Elementary Operation	3,772,188.38	
Union Bank	373,118.48	
Bond Payments	<u>230,290.45</u>	
Total Expenditures		4,375,597.31
Balance on Hand		183,696.22
Balance on Hand 6-30-2014		
Checking Accounts	169,815.35	
Payroll Account	1,789.88	
Union Bank Money Market Accounts	<u>12,090.99</u>	
		183,696.22

**TREASURER'S REPORT**  
**JOHNSON TOWN SCHOOL DISTRICT CAPITAL RESERVE FUND**  
 July1, 2013 - June 30, 2014

Balance on Hand 6-30-2013		57,297.62
Receipts:		
Interest	105.44	
		105.44
Total Available		57,403.06
Disbursements:		
Johnson Elementary School		10,000.00
Balance on Hand 6-30-2014		47,403.06

**TREASURER'S REPORT**  
**CONSTRUCTION ACCOUNT**

July1, 2013 - June 30, 2014

Balance on Hand 6-30-2013		-
Receipts:		
Union Bank - Note	75,000.00	
Interest	1.85	
		75,001.85
Total Available		75,001.85
Disbursements:		
		-
Balance on Hand 6-30-2014		75,001.85

## 2014 Calendar Year

### ELECTIONS

### BALLOTS CAST

February 18 <sup>th</sup>	Lamoille Union High School District Annual Meeting Green Mountain Technology Annual Meeting	Floor
March 4 <sup>th</sup>	Annual Town & Town School District Meeting	205 out of 1974 Registered Voters
August 26 <sup>th</sup>	Primary Election	96 out of 1983 Registered Voters
November 4 <sup>th</sup>	General Election	776 out of 2046 Registered Voters
New Registered Voters:	134	
Purged Voters:	61	

### VITAL STATISTICS

The official records from which the following statistics are derived are housed in the Town Clerk's Office. They are available for public review during regular office hours.

Births:	Resident	38
Marriages:	Resident	26
	Non Resident	0
Deaths:	Resident	19
Burials:	Resident	5
	Non Resident	8
Certified Copies Issued:		164

### LAND RECORDS

Total Pages of documents processed as land records:	1622
Total number of Property Transfer Tax forms filed:	140
Mylar Maps:	10

DOG LICENSES ISSUED:	444
LIQUOR LICENSES ISSUED:	10
CAR REGISTRATIONS ISSUED:	243
FISH & GAME LICENSES ISSUED:	59
OVERWEIGHT PERMITS ISSUED:	51
DRIVEWAY/RIGHT OF ACCESS PERMIT:	7
TOTAL TAX BILLS ISSUED:	1295

## SUMMARY of ANNUAL TOWN MEETING

March 4, 2014

Moderator David Williams called the meeting to order at 9:09 a.m. He read the Warning after reminding voters to be marked off on the checklist and requesting that non-voters sit on the bleachers.

### JOHNSON TOWN SCHOOL DISTRICT ANNUAL MEETING

**Article 5. To hear and act upon the reports of the School District Directors.**

Eric Osgood moved and Howard Romero seconded to accept the reports of the School District Directors as presented. The moderator clarified that he interprets "reports" to mean those presented in the Annual Report book. The motion was passed by unanimous consent.

**Article 6. To establish the rates of compensation for the Town School District Officers, if any.**

Duncan Hastings moved to continue the current rates of compensation for Town School District Officers: \$1200 for the chair and \$1000 for the others. The motion was seconded and passed by a voice vote.

**Article 7. Shall the School District authorize the Board of School Directors to hold any audited fund balance as of June 30, 2013 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school?**

It was moved and seconded to authorize the Board of School Directors to hold any audited fund balance as of June 30, 2013 in a reserve fund to be expended under the control and direction of the Board of School Directors for the purpose of operating the school. After brief discussion that included amount of fund balance and the purpose of the article, the motion was passed by a voice vote.

**Article 8. Will the Town School District vote to approve and appropriate an operating Budget for the fiscal year July 1, 2014 through June 30, 2015 for the debts and current expenses of the District? If so, provide for fixing the amount thereof.**

Katie Orost moved to approve and appropriate an operating Budget of \$4,375,426 for the fiscal year July 1, 2014 through June 30, 2015 for the debts and current expenses of the District. The motion was seconded. Principal Manning was granted permission to present information (he is not a Johnson voter). Concerns regarding rising costs for health insurance, Special Ed. costs, etc. were asked about and why, if our enrollment is increasing, costs aren't decreasing led to further discussion. Walter Pomroy requested that voting be done by paper ballot and, at least 6 others agreed. Voting was by paper ballot. The motion was passed 61-34.

**Article 9. Will the Town School District authorize the School Directors to borrow money to pay current expenses and debts of said District in anticipation of the collection of taxes and returns from the State of Vermont for such purposes? If so, provide whether the same shall be done by order or notes of the district.**

Bobby Hoag moved to authorize the School Directors to borrow money by notes of the district to pay current expenses and debts of the Town School District in anticipation of the collection of taxes

and returns from the State of Vermont for such purposes and the motion was seconded. The motion was passed by unanimous consent.

**Article 10. To transact such other business as may be properly brought before the Town School District Meeting.**

K. Orost requested permission to give a short presentation on the Bond being voted on. D. Williams noted he had reconsidered allowing the presentation, because of statutory prohibition against advocacy of anything being voted on the premises, he felt it was inappropriate. Discussion establishing a formal buildings and grounds capital reserve fund was held. The Board also responded to questions regarding increased enrollment.

**Walter Pomroy moved to adjourn, Bobby Hoag seconded, the motion was passed by a voice vote, and the meeting was adjourned at 10:35 a.m.**

**ANNUAL TOWN MEETING MINUTES**

March 4, 2014

Moderator David Williams called the meeting to order at 10:52. He reminded those present to either be checked off on the checklist or, if not legal voters in Johnson, sit in the bleachers. He read the warning.

**Article 11. To review the reports of the town officers and others as included in the Town Annual Report.**

Bobby Hoag moved approve the reports of the town officers and others as included in the Town Annual Report and the motion was seconded. E. Osgood noted the Annual Report is dedicated to the Historical Society and he presented a copy to a representative of the Society. The motion was passed by unanimous consent.

**Article 12. To establish the rates of compensation for the Town Officers.**

David Butler moved that rates of compensation stay the same as the current rates: \$1200 per year for the chair and \$1000 per year for each of the other members. The motion was seconded. The Selectboard responded no to the question of whether they receive minimum wage. Bobby Hoag moved to amend the motion to make compensation equal to minimum wage and the motion was seconded. Brief comments re: having comparable rates for School Board and Selectboard were made and a request that the amendment be defeated. The amendment failed by a voice vote. The motion was passed by a voice vote.

**Article 13. Will the Town vote a budget to meet the expenses and liabilities of the Town?**

Eric Osgood moved to approve a budget of \$2,240,383 to meet the expenses and liabilities of the town and the motion was seconded. E. Osgood addressed the reasons for the 4.5% increase from last year. He stated if we add together our expenses (the total budget) and our liabilities (the note on the Holcomb House), we get the total revenue that needs to be raised, and that is the figure he presented in his motion. D. Williams that the request for report format change would be more appropriately addressed under Other Business. The motion was passed by a voice vote.



**Article 14. Will the voters approve the sum of \$15,000.00 for the Planning Commission to hire a consultant to assist with a community based process to determine if Form Based Code is appropriate for and desired by Johnson and based on that process, develop a draft code?**

The article was moved and seconded as written. Eric Osgood said the selectboard is supportive of the motion. D. Butler noted that the Planning Commission's thought is that form based code would be best for Johnson, but said the Commission doesn't have time to develop a code. He also explained how the money would be used. After further discussion of concerns and the advantages related to form based code were expressed, Casey Romero moved to call the question and the motion was seconded and passed. The motion to approve \$15,000 to hire a consultant was passed by division of the meeting.

**Article 15. Will the voters of the Town vote to exempt the Masonic Temple from the Municipal Town Taxes for a period of five years per 32 V.S.A. § 3840?**

Bobby Hoag moved and David Butler seconded to exempt the Masonic Temple from the Municipal Town Taxes for a period of five years per 32 V.S.A. § 3840. A member of the Lodge gave a brief history of the building, its uses, and ownership. D. Hastings explained how abatement of property taxes affects the Town's responsibility for payments to the State. The motion was passed by a voice vote.

**Article 16. To transact such other business as may be properly brought before this Town Meeting**

E. Osgood asked for a show of hands from those in favor of the request for an extra column showing percent of change in each line item in the budget report and it appeared a majority of those present would like to see it.

D. Molde noted that the Journey's End property has been purchased, which includes the swimming hole and adjoining section of trout stream. Grant work is currently being done to develop paths.

Duncan Hastings said he would like to recognize David Williams for his efforts as moderator.

Mark Woodward and Rich Westman were invited to address those present and each gave a brief presentation touching on: health care, transportation budget, storm run-off, etc.

**It was moved and seconded to adjourn and the motion was passed by a voice vote.**

The meeting adjourned at 12:14 p.m.

Note: A detailed report of the discussions which took place at the Johnson Town School District and Annual Town meetings is available at the Town Clerk's office.

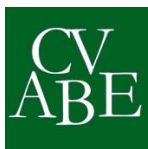
## **Capstone Community Action Fall 2014 Report to the Citizens of Johnson**

Since 1965, Capstone Community Action (formerly known as Central Vermont Community Action Council) has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland Counties. We help people build better lives for themselves, their families and their communities. This year, Capstone Community Action served 18,815 people in 9,237 Vermont households through Head Start and Early Head Start, business development, financial education, food shelves and nutrition resources, housing counseling, tax preparation, teen parent education, emergency heating assistance, home weatherization, workforce training, healthcare navigation, ongoing disaster relief, and more.

Programs and services accessed by 322 Johnson households representing 805 individuals this past year included:

- 342 individuals in 125 households accessed nutritious meals and/or meal equivalents at the food shelf.
- 58 households with 136 family members were able to keep heating their homes with help from our Crisis & Supplemental fuel programs as well as other utility costs.
- 99 individuals in 34 households worked with housing counselors to find and retain affordable, safe, secure housing.
- 6 homeless individuals with 14 homeless family members worked with housing counselors to find and retain affordable, safe, secure housing.
- Veterans in 6 households worked with veteran housing counselors to find and retain affordable, safe, secure housing.
- 24 children were in Head Start and Early Head Start programs that supported 57 additional family members.
- 1 household received emergency furnace repairs and 2 household furnaces were replaced at no charge, making them warmer and more energy efficient for residents.
- 23 households were weatherized at no charge, making them warmer and more energy efficient for 24 residents, including 12 seniors and 2 residents with disabilities.
- 20 multi- housing units were weatherized supporting 20 of occupants.
- 5 people found and maintained reliable transportation with support from the Capstone Transportation Project, including car purchases.
- 32 people attended classes or met one-on-one with a financial counselor to be better able to manage and grow family finances.
- 1 woman received training, counseling and technical assistance from the Vermont Women's Business Center to pursue dreams of business ownership.
- 1 person saved towards an asset that will provide long-term economic security.
- 12 of people received information and assistance for signing up for Vermont Health connect.

**Capstone thanks the residents of Johnson for their generous support this year!**



## CENTRAL VERMONT ADULT BASIC EDUCATION IN JOHNSON

~~~*Local Partnerships in Learning*~~~

- Central Vermont Adult Basic Education (CVABE) is a community-based nonprofit organization serving the basic education and literacy needs of Johnson adults and teens for forty-nine years.
- CVABE serves as central Vermont's resource for free, individualized academic tutoring for individuals (ages 16- 90+) in:
  - basic reading, writing and math literacy
  - English language skills for immigrants and refugees
  - college and employment readiness skills
  - GED (General Equivalency Diploma) and high school diploma preparation and assessment
- CVABE has six welcoming learning centers located throughout the organization's tri-county service region, including the Morrisville Learning Center at 52 Portland Street in Morrisville. We collaborate closely with schools, libraries, employers, and a great number of other community resources to make our unique service locally accessible. Our welcome extends to everyone.
- Last year alone, 26 residents of Johnson enrolled in CVABE's free programs. Teachers instruct students one-to-one and/or in small groups. Each student has a personalized education plan to address his/her learning goals. These goals might include: getting or improving one's job, earning a high school credential, helping one's children with homework, budgeting and paying bills, reading important information, obtaining a driving license, preparing for college, gaining citizenship, and more. *As parents gain literacy, their children are twice as likely to grow up literate themselves.*
- In recent years, CVABE has provided free instruction to 500-600 people annually in its overall service area of Washington, Orange and Lamoille Counties. *Nearly all students are low income*. It currently costs CVABE \$2,790 per student to provide *a full year* of instruction. Over 100 community volunteers work with CVABE's professional staff to meet the large need for these services while keeping overhead low.
- We are deeply appreciative of Johnson's past support. This year, your level support of \$1,000 is again critical to CVABE's free, local education services. Only a portion of CVABE's budget is comprised of state and federal support. *Funding is needed each year from the private sector and from the towns and cities we serve, or we could not help many of the neighbors who need education for a better life.*
- **For more information** regarding CVABE's basic education and literacy instruction for students, or volunteer opportunities, contact:

### **CVABE's Morrisville Learning Center**

52 Portland Street, PO box 478

Morrisville, VT 05661

**(802) 888-5531**

[www.cvabe.org](http://www.cvabe.org)

*or contact CVABE's administrative offices at our Barre Learning Center at (802) 476-4588.*



*Promoting Healthy Aging*  
Senior HelpLine: 1-800-642-5119

## Central Vermont Council on Aging Report of Services to Johnson

Central Vermont Council on Aging is a private, nonprofit organization that is dedicated to the mission of supporting elders and family caregivers in leading self-determined, healthy, interdependent, meaningful and dignified lives in their homes and communities.

For more than 40 years, CVCOA has assisted older Vermonters aged 60 and up to remain independent for as long as possible. We connect the elders in our communities to the network of benefit programs and services that they need to thrive. All services are made available to our clients at no charge without regard to health, income or resources.

Some of the options we make available include:

- Senior HelpLine – (800) 642-5119 – has the answers to hundreds of common questions from elders, families and caregivers
- Information & Assistance staff counsel elders and families on the many available benefit programs and services, such as 3SquaresVT, seasonal fuel assistance, and more
- Case Managers work with clients in their homes to assess needs and develop, implement and coordinate individualized long-term care plans
- Nutrition Services oversees the menu development for home-delivered and community meals and provides the largest source of funding for the 14 meal sites that prepare and deliver these meals
- State Health Insurance Program (SHIP) provides personalized Medicare counseling, group training, and enrollment assistance for Medicare Part D plans
- Family Caregiver Support promotes the well-being of the family members who help to make it possible for seniors to remain in their home

In the past year, we have touched the lives of thousands of elders throughout Central Vermont, including an estimated 165 in your town. Christine Melicharek is the Case Manager dedicated to serving the seniors in Johnson and worked directly with 61 families in the past year.

All of us at CVCOA extend our gratitude to the residents of Johnson for their ongoing commitment to the health, independence, and dignity of those who have contributed to making the Central Vermont communities what they are today.



**Clarina Howard Nichols Center  
2014 Annual Services Summary**

| Service Statistics                              |       |       |       |       |       |       |
|-------------------------------------------------|-------|-------|-------|-------|-------|-------|
| Fiscal Year                                     | 08-09 | 09-10 | 10-11 | 11-12 | 12-13 | 13-14 |
| In Shelter                                      | 43    | 50    | 65    | 73    | 86    | 49    |
| People turned away due to lack of space         | n/a   | 39    | 59    | 31    | 54    | 53    |
| Individuals Served (Advocacy, Hotline, Shelter) | 498   | 474   | 414   | 401   | 437   | 395   |

Town of Johnson: Clarina served 31 Johnson residents through shelter, advocacy, or related support. Clarina does not require user's to disclose location, and an additional 122 people who relied on Clarina's services did not indicate a town of residence.

Offering far more than shelter and hotline, most of Clarina's advocacy, outreach, and prevention work takes place in the community. Clarina also offered a free 20 hour Community Advocacy Training at Johnson State College and Community College of Vermont this year to more than 40 participants. This important educational offering provides participants with opportunities to help spread the word about our work to end domestic and sexual violence. Clarina engaged in new community outreach opportunities to strengthen local connections, including Stories Matter displays during DVAM and SVAM at area libraries, Morrisville Rocktoberfest, and more. Additionally, Clarina launched DIIVAS, an empowering youth group for girls.

Shelter programs and updates continued in 2013-2014. Clarina was operational for 351 days, closed only for 14 days during an accessibility renovation. This year, Clarina became Vermont's first SAF-T (Sheltering Animals and Families Together) shelter, opening space to survivors and domestic animals. This year, Clarina's services reached 395 survivors of domestic, sexual, dating, or interpersonal violence in 2013-2014, a total consistent with prior years. This year, Clarina served more individuals without children and accommodated slightly longer shelter stays than prior years. The number of people seeking shelter that Clarina was unable to house was 53,\* which remains limited by housing capacity.

# LAMOILLE COUNTY PLANNING COMMISSION

## 2014 MUNICIPAL REPORT

The Lamoille County Planning Commission (LCPC) is a multi-purpose governmental organization formed by municipalities and serving Lamoille County. LCPC is governed by appointed representatives from each town and village as well as five elected County Directors.

Lamoille County Planning Commission implements a variety of projects and programs tailored to local, regional, and statewide needs.

### Lamoille County Planning Commission Projects & Programs:

- ☞ ***Municipal Plan and Bylaw Updates & Related Technical Assistance:*** Focus on predictable and effective local permitting through education, training, bylaw modernization, and plan updates.
- ☞ ***Brownfields Revitalization:*** Complete environmental site assessments and clean-up planning so properties can be sold or re-developed to benefit the economy, create/protect jobs, enhance quality of life, and increase housing opportunities.
- ☞ ***Transportation Planning:*** Coordinate local involvement in transportation decisions through the TAC, and provide services such as intersection studies, corridor plans, and traffic counts.
- ☞ ***Emergency Response Planning:*** Better prepare our region and state for disasters by coordinating with local volunteers and the State on emergency response planning, exercises and training.
- ☞ ***Watershed Planning and Project Development:*** Implement water quality projects and programs to protect water resources, ensure safe water supplies, enhance recreational opportunities, and address known sources of pollution.
- ☞ ***Regional Plan:*** Coordinate infrastructure, community development and growth at the regional level through the development, adoption, and administration of a comprehensive regional plan.
- ☞ ***Geographic Information Services:*** Provide municipalities, state agencies, and regional groups with mapping and data analysis in support of their projects.
- ☞ ***Special Projects:*** Complete special projects such as downtown revitalization, recreation paths, farmland preservation, forest stewardship, economic development, and affordable housing.
- ☞ ***Grants:*** Provide assistance identifying appropriate funding sources, defining project scope, and writing applications.

### Lamoille County Planning Commission assisted Johnson with:

- ☞ Spring flooding workshop
- ☞ Road erosion assessment
- ☞ Flood hazard bylaw review
- ☞ Bicycle and pedestrian counts
- ☞ Culvert inventory update
- ☞ Emergency Operations Plan update
- ☞ Hazard Mitigation Plan update
- ☞ Proposed Maplefields plan review and lighting design features
- ☞ Emerald Ash Borer preparedness planning and mapping
- ☞ Technical assistance about unifying Town and Village plans
- ☞ Enhancing communications and coordination of utilities and municipal services for emergencies (statewide activity: Johnson is one of two municipal leaders)

**Regional Directors**  
David Bergh (Town)  
Vacant (Village)

**Transportation Advisory  
Committee**  
Duncan Hastings

# LAMOILLE HOME HEALTH & HOSPICE

54 Farr Avenue

Morrisville, VT 05661

(802)888-4651

Newspaper reporters try to include the comprehensive what, where, when, why and who answers in their articles – and so it seems like a good way to tell you about our Agency and how we served your community since the last Town Meeting.

WHAT: We are a non-profit visiting nurse organization providing home health and hospice care to people of all ages in our communities. Nurses, licensed nursing assistants, physical, occupational, & speech therapists, medical social workers, personal care attendants/homemakers travel in any kind of weather to deliver skilled and compassionate health care to patients, many of whom cannot leave their homes for care.

WHERE: Our office is in Morrisville, but we make visits to all ten Lamoille County towns.

WHEN: Visits are made at all times of the day and night depending on the needs of the patient – it could be an assessment of congestive heart failure at 10 a.m., a mom-to-be teaching session at 4:40 p.m., a 7:30 a.m. shower for the person with severe arthritis, the 1:00 p.m. exercise regime for the client just back from hip surgery, the grocery run at 9:00 a.m. when the store is quiet, or the 2:00 a.m. visit to the Hospice patient.

WHY: Our mission is to support health, independence and dignity through quality care in the home.

WHO: The total of **3,769** visits made to **Johnson** residents looks like this:

Nursing ~ 948

Licensed Nursing Assistants ~ 1,352

Physical Therapy ~ 555

Medical Social Work ~ 61

Occupational Therapy ~ 41

Personal Care Attendants ~ 811

Speech Therapy ~ 1

After the five “W’s”, there are also two more important words ~ **THANK YOU** for your long history of supporting the mission of Lamoille Home Health & Hospice through your dollars, through your words of appreciation and the work of your Hospice volunteers. It really takes all of us to make high quality home care happen.

## **Lamoille Family Center**

*...affirms the right of all children to grow up in an environment that enables them to become healthy adults by encouraging, educating and celebrating families.*

The Lamoille Family Center is in its 39<sup>th</sup> year of service to children, youth and families! During this time, thousands of individuals throughout the Lamoille Valley have received our services, including home visiting, parent education, playgroups, child-care resource and referral, youth services, and emergency assistance. The families we serve face the overwhelming challenges of isolation, poverty, substance abuse, violence, and much more. Our staff work with families to set realistic goals and celebrate together as each step is achieved.

In fiscal year 2014, more than 1,600 children, youth, parents and caregivers throughout the Lamoille Valley were served by our 35 caring and dedicated staff. Examples of Johnson residents served include:

- Our Children's Integrated Services team made home visits, providing family support and early intervention, for 62 children.
- 82 children received toys, games, books, and stocking stuffers thru the annual Holiday Project
- 35 Johnson residents (reaching 53 children) received emergency assistance including funding for rent and fuel and goods such as diapers, clothing and furniture
- 14 families attended a weekly playgroup
- Dozens of families and child care providers received child care support services including assistance with referral to regulated programs, professional development for child care staff, and participation in the Child and Adult Care Food Program
- On any given day approximately 75 families receive support in affording child care through the Child Care Financial Assistance Program

Countless children are stronger, safer and more confident as a result of their involvement with the Family Center. Together, step by step, we will reach the day when all children are safe, healthy and loved.

Support through volunteer time, donation of goods and services, and financial contributions remain vital to the sustainability of the Lamoille Family Center. We cannot do this work without you. We invite you to stop by for a visit, meet some of our staff, and see a glimpse of what happens each day at the Family Center.

Scott Johnson, Executive Director  
Lamoille Family Center  
480 Cadys Falls Road Morrisville, VT 05661  
(802) 888-5229 ext 124  
[sjohnson@lamoillefamilycenter.org](mailto:sjohnson@lamoillefamilycenter.org)





Thirty five years ago, Lamoille County Court Diversion opened its doors with one part-time case manager helping youth avoid court and make amends for crimes they committed. Since then, we've changed and grown to meet community needs; so much so that we outgrew our name.

Lamoille County Court Diversion Restorative Justice Programs is now Lamoille Restorative Center (LRC).

Thousands of individuals throughout the Lamoille Valley have received support from LRC over the years; **nearly 900** last year alone.

Some highlights:

- **199 children** (ages 6-15) improved **school attendance** after truancy program intervention
- **131 young people** (ages 16-20) were **screened for substance abuse** and/or addiction and received supportive services
- **49 young adults** gained **job skills** to become valuable members of the workforce
- **175 individuals** met with community members and developed agreements to **restore harm** caused by their crimes
- **66 children** received comprehensive **supports** for success at home, school and in the community

From truancy intervention to employment support to alternative justice opportunities, Lamoille Restorative Center's primary goal is to keep people out of the criminal justice system by **empowering them to make good choices and connect positively to their community.**

The combination of staff and volunteers has been central to our mission since we opened in 1979. We are grateful to our 35 volunteers and couldn't do this work without them.

We are also grateful to you - fellow community members and taxpayers - who help make our work possible. We appreciate your town's support.

To learn more about Lamoille Restorative Center, visit our website at [www.lrcvt.org](http://www.lrcvt.org) or stop by our office on Main Street in Hyde Park.

Sincerely,

Heather Hobart  
Executive Director

I was in the worst place of my life and had to work through the stress of court. When I came here, I felt like I was at the end of my journey in life. You helped me have an alternative way of seeing things and thinking about people. You helped me see things from their perspective. I feel lucky and have had a really positive experience working with you. I think I'm a better person because of this experience.

- Court Diversion Program Participant

P.O. Box 1427  
24 Upper Main Street  
Morrisville, VT 05661



Phone & Fax: (802)888-5011  
E-mail: [meals@mowlc.org](mailto:meals@mowlc.org)  
Website: [www.mowlc.org](http://www.mowlc.org)

---

### Annual Town Report – Johnson

Meals on Wheels of Lamoille County (MOWLC) is a community based private, non-profit organization that works hard to make seniors healthier and happier by providing nutritious and delicious home delivered meals and senior community meal sites. Our daily meals and check on well-being help seniors to live independently in their own homes and communities. Proper nutrition is key to keeping seniors healthy and decreases hospital visits & readmissions.

We provide meals to seniors in need for a variety of reasons, including but not limited to: inability to prepare own meals, not getting proper nutrition, lack of income that makes purchasing food difficult, lack of transportation to the store, hospital/nursing home discharge, illness or injury.

Our work is only possible because of support from communities throughout Lamoille County! In fact, community support through town funding, United Way funding, grants, fundraising activities, and client contributions makes up 59% of our budget and offsets the difference between our federal/state funding and the cost to provide the meals. MOWLC has to raise \$3.08 per meal in fundraising activities alone! Volunteers from the community are also crucial to our success. 7 out of 8 delivery routes are covered by volunteers Monday-Friday. Staff and volunteers travel a combined 245 miles each day delivering meals. This past fiscal year we had 198 community members volunteer for our program as delivery drivers, kitchen assistants, event helpers, Board members and office assistants. They donated over 4,700 hours and drove 41,000+ miles! We are truly YOUR community Meals on Wheels program!

During our last fiscal year, October 1, 2013 to September 30, 2014, MOWLC provided 41,794 meals to 471 individuals. Of this total, 56 were residents of Johnson, and they received a total of 7,185 meals.

Through a survey of our recipients we learned that our program is high quality and that our program provides recipients with different benefits. Some of our results showed that:

- \*74% can continue to live in their own home as a result of receiving our home delivered meals.
- \*72% eat a healthier variety of food as a result of the meals.
- \*96% rated our program as good to excellent, with 55% selecting excellent, 27% very good, and 14% as good.
- \*98% would recommend our program to a friend.

On behalf of the staff, Board of Directors, volunteers and recipients of Meals on Wheels, I thank the residents of Johnson for your ongoing support. For more information on our services or to become a volunteer, please call 888-5011.

Respectfully Submitted,

Brynn M. Evans  
Executive Director



*Meals on Wheels is a United Way of Lamoille County Community Partner*

**State of Vermont**  
**Department of Health**  
Morrisville District Office  
63 Professional Drive, Suite #1  
Morrisville, VT 05661  
**HealthVermont.gov**

[phone] 802-888-7447  
[fax] 802-888-2576  
[toll free] 888-253-8798

*Agency of Human Services*

## Vermont Department of Health Report for Johnson

**Your Health Department district office** is in Morrisville at the address and phone number above. Come visit or give us a call! At the Vermont Department of Health, we are working every day for your health. With our headquarters and laboratory in Burlington and 12 district offices around the state, we deliver a wide range of public health services and support to your community. For example, in 2014 the Health Department:

**Supported healthy communities:** Healthy Lamoille Valley (HLV) was awarded \$ 40,000 from the Centers for Disease Control and Prevention to help promote active living and healthy eating in communities. HLV also received \$130,000 from the Substance Abuse and Mental Health Services Administration to continue the work of *Partnerships for Success* to help reduce the prevalence of alcohol, binge drinking and other drug use among 12-25 year olds.

**Provided WIC food and nutrition education to families:** We served about half of all Vermont families with pregnant women and children to age 5 with WIC (Women, Infants and Children Supplemental Nutrition Program). WIC provides individualized nutrition education and breastfeeding support, healthy foods, and a debit card to buy fruit and vegetables. In Johnson, 185 women, infants and children were enrolled in WIC. The average value of foods provided is \$50 per person per month.

**Worked to prevent and control the spread of disease:** From January to September in 2014 we responded to 50 cases of infectious disease in Lamoille County. In 2013, \$13,079,279.71 of vaccine for vaccine-preventable diseases were distributed to healthcare providers statewide; \$ 593,620.26 of which was in your district's area.

**Facilitated discussion on opiate addiction:** Following the Governor's Forum on Opiate Addiction, regional meetings took place around the state including 529 in-person participants. Healthy Lamoille Valley (HLV) will work to connect the local summit participants to the work of the HLV, as well as connect them with initiatives that are of interest to them.

**Oral Health:** Administrators at The Manor in Morrisville partnered with the Health Department's, Morrisville Office and the Community Health Center of Lamoille Valley to create a program to address oral health among the Manor's residents. This collaborative effort has been highlighted by the American Dental Association and has garnered interest from oral health providers from around the country seeking to replicate this program.



Vermont League of Cities and Towns 2014 Overview  
*Serving and Strengthening Vermont Local Government*

The Vermont League of Cities and Towns (VLCT) is a nonprofit, nonpartisan organization that is owned by its member municipalities and directed by a 13-member Board of Directors comprised of municipal officials from across the state elected by the membership.

VLCT's mission is to serve and strengthen Vermont local government. All 246 Vermont cities and towns are members of VLCT, along with 134 other municipal entities, including villages, solid waste districts, regional planning commissions and fire districts.

Vermonters use local government services – including highways, police, fire, recreation, libraries, sewer, and water – on a daily basis. In large part, volunteer elected and appointed municipal officials lead these local governments.

VLCT provides the following services to its member cities and towns, so that they may provide their citizens with quality services at affordable costs:

- Legal, consulting, and education services. In the past year, VLCT's Municipal Assistance Center (MAC) responded to nearly 3,500 inquiries for assistance from municipal officials. MAC also conducted 18 workshops that attracted more than 1,250 people. For example, our workshop on how to comply with the new Open Meeting Law changes and the Public Records Act drew more than 140 attendees. Additionally, we conducted 10 on-site workshops held at municipal offices on a wide range of topics, and we provided 26 municipalities with legal review of ordinances and policies, financial assistance, and other specialized consulting services. We produced new materials to help members comply with the Open Meeting Law and revised our Town Officers Handbook. These and all of our publications may be purchased or accessed free of charge on our website at our Resource Library. The Library also contains nearly 1,000 other electronic documents, including technical papers, model policies, and newsletter articles that are currently accessible to the general public. MAC has also retained the services of professionals in municipal finance, administration, and policing to provide consulting advice to towns.
- Advocacy representation before the state and national governments to ensure that municipalities have the resources and authority they need to serve their citizens. VLCT is a leader in the education property tax debate, enhancing local voter authority in governance decisions, municipal efforts to clean up our lakes and rivers, and securing revenues for town highway and bridge maintenance programs. Municipalities will face significant challenges in the 2015 legislature as limited financial resources at the national and state level continue to force more demand for services to the local level. We also provide a *Weekly Legislative Report* that details legislative issues affecting municipal government. It is available to all free-of-charge on the VLCT website.
- Purchasing opportunities to provide needed services at the lowest cost. Examples include municipal unemployment, property, casualty and workers' compensation insurance coverage for town operations. The **VLCT Employee Resource and Benefit (VERB) Trust** continues to assist towns navigate their way to Vermont Health Connect and to help municipalities not in the exchange to secure health insurance through the marketplace. The substantial municipal damages resulting from recent weather events makes the value of **VLCT Property and Casualty Intermunicipal Fund (PACIF)** to all our members quite clear, as members benefit from the broad coverage, excellent re-insurance, and prompt service and claims payments. Our two Trusts are responsible in 2014 for \$24 million in municipal tax dollars spent for insurance and risk management services.

To learn more about the Vermont League of Cities and Towns, including its audited financial statements, visit the VLCT website at [www.vlct.org](http://www.vlct.org).

## **Vermont 2-1-1**

Vermont 2-1-1 is an Information and Referral program of the United Ways of Vermont. By dialing 2-1-1 from any phone in Vermont, you will receive up-to-date information and referrals on health services, human service resources, and community programs all across the state.

2-1-1 is a local call, free and confidential, and you will receive person-to-person assistance, 24 hours a day/7 days a week. Language translation services are also available, as is accessibility for persons who have special needs.

Vermont 2-1-1 is the entry point for the Fuel and Food Partnerships, Flu and other health clinics, plus all other local, state, and federal services.

2-1-1 serves as the Public Inquiry Line for the Vermont Division of Emergency Management & Homeland Security during a disaster or emergency incident. Vermont 2-1-1 staff will assist callers with evacuation routes, shelters, commodity points of distribution locations, federal reimbursement procedures and more.

Dialing the simple, three-digit number, 2-1-1, helps ensure that Vermonters have access to community, regional, and state-based services to help them with everyday needs and in difficult times.

For further information:      dial 2-1-1 or  
1-866-652-4636  
[www.vermont211.org](http://www.vermont211.org)

# 3 Easy Ways to Get Your Vermont Income Tax Forms

**1**

**Download fillable PDF forms from the web**

Download, complete, and print forms at

**[www.tax.vermont.gov](http://www.tax.vermont.gov)**

**2**

**Order forms by email**

Email your request to

**[taxforms@state.vt.us](mailto:taxforms@state.vt.us)**

**3**

**Order forms by phone**

Call toll-free in the U.S.

**(855) 297-5600**

**When ordering,  
please tell us:**

1. Your name
2. Mailing address
3. Form number  
or form name
4. Daytime phone  
number

**Quick Tips:**

- Order your paper forms early for timely delivery
- Use current year forms from the same source
- Do not use photocopied forms

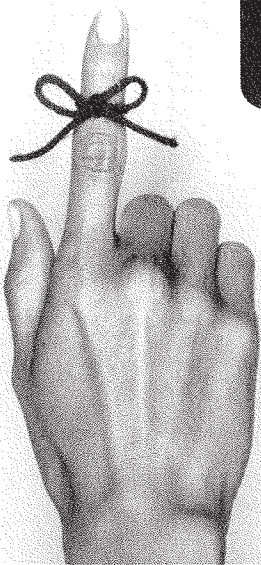
**E-file your taxes  
for a faster refund!**





# Declare Your Homestead!

***It's Easy to Remember!***



**Beginning in 2013, file  
annually by April 15!**

**File the easy way online  
or use form HS-122**

For more info, visit [www.tax.vermont.gov](http://www.tax.vermont.gov)  
or call (toll-free in VT) 1-866-828-2865

## **You need to declare if:**

- ♦ you are domiciled in Vermont
- ♦ you own & occupy your property as your primary residence (as of April 1)

*You must declare your homestead  
first before filing for a property  
tax adjustment, if you qualify*



**VERMONT**

DEPARTMENT OF TAXES

Town of Johnson  
P.O. Box 383  
Johnson, Vt 05656

**Presort Standard  
US Postage  
PAID  
Permit #165  
Burlington, VT**

Please bring this Report to Town Meeting  
March 3, 2015