



2013

# *Town of Manchester VT*

## *Town and School District Report - Part A*



Sylvia Jolivette

# 2013 Town Report Dedication

## **SYLVIA JOLIVETTE**

*The purest form of direct democracy dates back to 400 BC in ancient Greece, but the democratic governance of Town Meeting has been practiced in the United States for over 300 years. It has proven to be a valuable means for many to voice their opinions and directly affect change in their communities. Here in this ancient American assembly, you can make your voice heard as you and your neighbors decide the course of the government closest to you.*

*The Vermont Citizen's Guide to Town Meeting notes that:*

*"...on the first Tuesday of March, voters in communities across Vermont come together to discuss and vote on town issues. This is called Town Meeting Day. Town Meeting Day has been an important political event as citizens elect local officials and vote on town and school budgets and make many other decisions for the town. In many towns, Town Meeting has also become a place to discuss state and national issues that affect us in Vermont...It has also been a time for neighbors to discuss the civic issues of their community, state and nation. Vermont town meeting is a tradition dating back to before there was a Vermont. The first town meeting was held in Bennington in 1762, 15 years before Vermont was created. In the late 1700s, as today, town citizens in Vermont held meetings so that they could address the problems and issues they faced collectively. Popular matters of legislation in earlier town meetings included whether or not to let pigs run free or whether smallpox vaccinations should be allowed in the town (some thought vaccinations were dangerous). Voters also decided what goods or labor could be used as payment for taxes."*

*Town meeting, then and now, also serves a social function, bringing people together who might not otherwise know each other or guaranteeing an annual reunion of old friends. This strengthens social fabric within a town and helps people work together to tackle community problems.*

*A good citizen is one who properly fulfills his or her role as a citizen. There are many opinions as to what constitutes a good citizen. Good citizenship is sometimes viewed as requiring the ability to listen, to think critically, and to participate by speaking or testifying civilly and fairly in public meetings.*

*In Manchester we are blessed with many who step up as good citizens who have those abilities and do their parts participating in the public meetings, listening, speaking, voting and making the decisions that chart the course and direct the governance of our town. Longstanding members of our elected and advisory boards have often observed that there is one citizen that had modeled the best in this aspect of participatory democracy over the years.*

*The Selectboard is very proud this year to dedicate this year's Manchester Town Report to Sylvia Jolivette. She is a retired teacher (who has taught some members of our boards) and business owner. Sylvia has, for as long as memory serves, been a constant voice in town meetings from visioning committees and workshops to Planning, Development, Design Review, Selectboard and especially our annual Town Meeting.*

*Sylvia attends meetings to listen. She comes to ask questions. She stands to speak openly and honestly as a voice for the common person and for common sense. Sometimes a watchdog, sometimes a gadfly, the only agenda we have known her to pursue is what is best for our community. Her probing, sometimes relentless questioning has often helped citizen boards to make better decisions because of the clarity gained by Sylvia's passion and insistence that she be fully acquainted and informed about every issue under consideration. Sylvia Jolivette continues to teach us by her example the importance of active citizenship, the power of one voice and one vote in determining the future of Manchester.*

***The Manchester Selectboard,***

***Ivan C. Beattie, Chair  
Wayne E. Bell, Vice-Chair***

***Carol M. Lattuga  
Steve A. Nichols***

***Lisa Souls***



# Town and School Meetings Schedule

---



*Town "Floor Meeting"*

**Manchester Elementary-Middle School  
Saturday, March 1, 2014—1:00 PM**



*School "Floor Meeting"*

**Manchester Elementary-Middle School  
Monday, March 3, 2014—7:00 PM**



*Australian Balloting*

**Manchester Town Hall  
Tuesday, March 4, 2014—8:00 AM-7:00 PM**

**NEW TOWN REPORT FORMAT:** The Town has divided the 2013 Town Report into two parts - Part A and Part B. Part A, mailed to all postal patrons of zip codes 05254 and 05255, includes the proposed budgets for the school district and municipal government, tax information, Town Meeting Warning, minutes from previous Town Meetings and contact information. Part B includes reports of officers and not-for-profits, financial reports and information, and the list of appointed and elected Town officials. Part B can be picked up at Town Meeting, Kilburn's Convenience Store, Town Hall (Town Clerk and Town Manager's offices), Discount Beverages and the Mark Skinner Library. Residents may also request that Part B be mailed to them by contacting Ioana Drew at 802-362-1313, option 2 or emailing [i.drew@manchester-vt.gov](mailto:i.drew@manchester-vt.gov). Both Part A and Part B can be downloaded at <http://manchester-vt.gov/document-center/>. This new method is designed to save the taxpayers money and reduce paper consumption.

## *Acknowledgements*

*Printing:*  
*Photos:*

**Express Copy  
Lee Krohn**

*Prepared by:*  
*Edited by:*

**Ioana Drew  
Tara Dowden**

THANK YOU TO ALL WHO PARTICIPATED IN MAKING THIS REPORT POSSIBLE.

# Table of Contents-Part A

## SECTION ONE: GENERAL INFORMATION

|  |   |
|--|---|
| Town and School District Directory ..... | 6 |
| Helpful Information .....                | 7 |

## SECTION TWO: TOWN AND SCHOOL BUDGETS

### Town of Manchester Budget

|  |    |
|--|----|
| Fiscal Year 2015 Budget Overview ..... | 8  |
| Town Budget-General Fund .....         | 10 |
| Town Budget-Sewer Fund .....           | 20 |
| Town Budget-Water Fund .....           | 22 |

### Manchester School District Budget

|  |    |
|--|----|
| Fiscal Year 2015 Budget .....  | 25 |
| Treasurer's Report .....   | 35 |
| Bennington-Rutland Supervisory Union General Budget .....              | 35 |
| Bennington-Rutland Supervisory Union General Assessment.....           | 37 |
| Bennington-Rutland Supervisory Union Special Education Budget .....    | 38 |
| Bennington-Rutland Supervisory Union Special Education Assessment..... | 41 |

## SECTION THREE: FINANCIAL INFORMATION

### Grand List and Tax Information

|   |    |
|---|----|
| Statement of Taxes Raised · Voted Exemptions .....              | 42 |
| Tax Abated · Grand List Statistics · Tax Rate for FY 2014 ..... | 43 |
| Statement of Delinquent Taxes .....                             | 44 |
| Delinquent Taxes as of June 30, 2013 .....                      | 45 |

## SECTION FOUR: MINUTES AND WARNINGS

|   |    |
|---|----|
| Manchester Town School District Meeting Minutes-March 4, 2013 ..... | 47 |
| Town of Manchester Annual Town Meeting Minutes-March 2, 2013 .....  | 48 |
| Manchester Town School District WARNING .....                       | 52 |
| Town of Manchester Annual Town Meeting WARNING .....                | 53 |

# Table of Contents-Part B

*see page 4 for details*

## SECTION FIVE: COMMITTEES AND OFFICIALS

Appointed Town Committees and Officials  
Elected Local, State and Federal Officials

## SECTION SIX: ANNUAL REPORTS

### Town Government

Selectboard  
Economic Development  
Emergency Management  
Fire Department  
Investment Advisory Committee  
Listers Board  
Parks and Recreation  
Planning and Zoning

## **SECTION SIX: ANNUAL REPORTS(CON'T)**

### **Town Government (con't)**

Police Department  
Sewer and Water Department  
Town Clerk

### **Manchester School District**

Superintendent of Schools  
Assistant Superintendent of Schools  
Annual AHERA Notification  
Manchester School Board of Directors  
Manchester School District Audit  
Manchester School District Enrollment  
Manchester Elementary-Middle School Principal  
The RELIGHT School Lighting Efficiency Project and the Green Mountain Evergreen Fund Principal  
Burr and Burton Academy

### **Nonprofit Organizations and Governmental Agencies**

Bennington Habitat for Humanity  
Bennington County Regional Commission  
BROC – Community Action in Southwestern Vermont  
Center for Restorative Justice  
The Collaborative  
Greater Northshire Access Television (GNAT)  
Green Mountain National Forest  
Green Mountain RSVP and Volunteer Center  
Integrated Solid Waste Applications Program  
Manchester Dog Park  
Manchester Rescue Squad  
Mark Skinner Library  
Neighbor to Neighbor  
Project Against Violent Encounters  
Southwestern Vermont Council on Aging  
Tutorial Center  
Vermont Association for the Blind and Visually Impaired  
Vermont Center for Independent Living

## **SECTION SEVEN: FINANCIAL INFORMATION**

### **Financial Reports**

General Fund  
Sewer Department  
Water Department  
Property Tax Relief Reserve Fund · CIRC  
Junction Improvement Fund · Reappraisal Reserve Fund · Yetta Isaacs Fund  
Recreation Committee Fund · Bicenquingenary Fund  
Byrne Grant · Police Benevolent Fund  
Town Service Officer Account · Fire Department Equipment Fund  
Factory Point Cemetery Association · Factory Point Cemetery Trust Fund  
Joseph Burr Fund · Otto Condermann Trust Fund · Madeline Warner Cemetery Fund

### **Public Debt**

Water Dept Debt Requirements · Sewer Dept Debt Requirements  
General Fund Debt Requirements · School District Debt Requirements



# Section One: General Information

| <b>TOWN OF MANCHESTER-MUNICIPAL</b>  | <b>PHONE/E-MAIL</b>   | <b>FAX</b>      |
|--|---|-----------------|
| <b>Animal Control</b><br>Manchester Police Department  | <b>362-2121</b>   | <b>362-0202</b> |
| <b>Assessing and Listers</b><br>Chair – Joyce Scribner<br>Assessor – Pauline Moore   | <b>362-1313 option 5</b><br><br>p.moore@manchester-vt.gov                             | <b>362-1314</b> |
| <b>Cemetery</b><br>Matthew Daskal  | <b>362-1313 option 2</b><br>m.daskal@manchester-vt.gov                                | <b>362-1314</b> |
| <b>Emergency Management</b><br>Andy Reed   | <b>362-2121</b><br>a.reed@manchester-vt.gov   | <b>362-0202</b> |
| <b>Finance and Accounting</b><br>Director – Ruth Woodard   | <b>362-1313 option 4</b><br>r.woodard@manchester-vt.gov                               | <b>362-1314</b> |
| <b>Fire</b><br>Chief – Philip Bourn  | <b>362-2121</b><br>p.bourn@manchester-vt.gov  | <b>362-0202</b> |
| <b>Health Control</b><br>Officer – David Sheldon   | <b>733-1045</b><br>d.sheldon@manchester-vt.gov  | <b>362-1314</b> |
| <b>Human Resources and Operations</b><br>Director – Matthew Daskal   | <b>362-1313 option 2</b><br>m.daskal@manchester-vt.gov                                | <b>362-1314</b> |
| <b>Department of Public Works</b><br>Director – Jeff Williams  | <b>362-3283</b><br>j.williams@manchester-vt.gov                                       | <b>362-1314</b> |
| <b>Parks and Recreation</b><br>Director – Liz Ambuhl   | <b>362-1439</b><br>l.ambuhl@manchester-vt.gov   | <b>362-1314</b> |
| <b>Police</b><br>Chief – Michael Hall  | <b>362-2121</b><br>michael.l.hall@state.vt.us   | <b>362-0202</b> |
| <b>Town Clerk</b><br>Town Clerk – Linda Spence, MMC/CVC<br>Asst. Town Clerk – Anita Sheldon                                  | <b>362-1313 option 1</b><br>l.spence@manchester-vt.gov<br>a.sheldon@manchester-vt.gov | <b>362-1314</b> |
| <b>Town Manager</b><br>Town Manager – John P. O’Keefe  | <b>362-1313 option 2</b><br>j.okeefe@manchester-vt.gov                                | <b>362-1314</b> |
| <b>Water and Sewer</b><br>Superintendent – David Sheldon   | <b>733-1045</b><br>d.sheldon@manchester-vt.gov  | <b>362-1314</b> |
| <b>Zoning and Planning</b><br>Director – Allison Hopkins, AICP   | <b>362-1313 option 3</b><br>a.hopkins@manchester-vt.gov                               | <b>362-1314</b> |
| <b>TOWN OF MANCHESTER-SCHOOLS</b>  | <b>PHONE/WEBSITE</b>  | <b>FAX</b>      |
| <b>Burr and Burton Academy (BBA)</b><br>Headmaster – Mark Tashjian<br>Asst. Headmaster – Meg Kenny                           | <b>362-1775</b><br>www.burrburton.org   | <b>362-0574</b> |
| <b>Manchester Elementary-Middle School (MEMS)</b><br>Principal – Sarah Merrill   | <b>362-1597</b><br>www.manchesterschools.org  | <b>362-3883</b> |
| <b>Bennington Rutland Supervisory Union (BRSU)</b><br>Superintendent – Daniel French<br>Asst. Superintendent – Jackie Wilson | <b>362-2452</b>   | <b>362-2455</b> |

## Helpful Information

---

### **EMERGENCIES**

Call 9-1-1. If you are debating whether to call 9-1-1, stop and call 9-1-1 immediately! Let the trained Police and Fire Departments or Rescue Squad decide the proper response.

### **NON-EMERGENCIES**

After hours call the Town's Dispatch Center at 362-2121; do not call 9-1-1. During regular business hours, call the Town department that is responsible for the service in question. For example, if you are calling about snow plowing, call the Department of Public Works.

### **SAFETY**

Keep your neighborhood safe. Don't hesitate to report suspicious or illegal activity to the Police Department. Even if an arrest isn't made, repeated patrols have a positive effect on public safety.

### **PARKING**

Parking is prohibited on all Town roads and Town-owned parking lots between November 1 and March 31 from 1:00 AM to 6:00 AM.

### **WATER LEAKS**

Keep an eye on your water bill - look for spikes in usage because it might be a water leak. Call the Manchester Water Department at 362-1313 option 2 if you suspect a water leak. Also, fix running toilets and faucets because they can waste large amounts of water.

### **BUILDING PERMITS**

Before you build or expand a shed, barn, deck or other structure in the Town of Manchester, call the Town's Zoning and Planning Department at 362-1313 option 3 to find out whether you need a building permit.

### **DOG LICENSES**

Dogs (and wolf-hybrids) must be licensed by April 1 each year. Owners should contact the Town Clerk's Office at 362-1313 option 1 for more information. Dogs should be leashed when not on the owner's property and owners must pick up and properly dispose of all waste on public property or private property of another person.

### **SUNDERLAND TRANSFER STATION MANAGED BY CASELLA**

4561 Sunderland Hill Road  
Arlington, VT 05250  
Phone #: 362-1789

Website:

<http://www.casella.com/dropoff/vt/arlington/05250-0>

Drop-off Hours: Mon - Tue: 7:30 AM - 2:00 PM  
Thu - Fri: 7:30 AM - 2:00 PM  
Sat: 7:30 AM - 11:30 AM

### **SOLID WASTE AND RECYCLING INFORMATION**

Michael Batcher, the Solid Waste Program Manager, can be contacted at [mbatcher@bcrcvt.org](mailto:mbatcher@bcrcvt.org) or by phone at 802-442-0713 x2.

### **TRASH REMOVAL**

For new residents, please note that the Town does not provide trash removal. There are several solid waste disposal companies in the area. Residents may also bring trash, for a fee, and recyclable materials directly to the transfer station in nearby Sunderland.

### **SNOW REMOVAL**

State law requires residents and businesses to clear snow and ice from sidewalks in front of their property. The Town does provide limited sidewalk plowing as a convenience. Roadway plowing is always a priority, though. Please do not push snow into roadways.

### **FIRES**

State law prohibits burning of trash and other hazardous materials. Typically, other burning, such as untreated wood, requires a permit. Contact the Manchester Fire Department at 362-2121 for more information.

### **VENDING**

Vending is defined as the selling of merchandise or food at non-permanent (essentially not buildings) locations within the Town. Vending requires a permit and is regulated by Town Ordinance. Contact the Town Manager's Office at 362-1313 option 2 for more information.



# Section Two: Town & School Budgets

## TOWN OF MANCHESTER BUDGET

### Fiscal Year 2015 Budget Overview

For the General Fund, overall spending is *decreasing* \$22,736, from \$4,544,328 in Fiscal Year 2014 to \$4,521,592 in Fiscal Year 2015, a decrease of one-half of a percent. At the same time, non-property tax revenue is expected to decrease in Fiscal Year 2015, from \$2,219,560 in Fiscal Year 2014 to \$2,098,900, a reduction of \$120,660. This is due in part to a decrease in grants and a decrease in the use of reserve funds. The net result is that property tax spending is expected to increase \$97,924 in Fiscal Year 2015, an increase of 4.2%, even while spending is decreasing by a half of a percent.

Manchester continues to have one of the lowest municipal tax rates in the State of Vermont. Using Fiscal Year 2002 as a starting point, spending has increased an average of three and one-half percent between Fiscal Year 2002 and 2014. At a municipal tax rate of \$0.2199 in Fiscal Year 2014, Manchester had the nineteenth lowest municipal tax rate in Vermont and the third lowest among municipalities with more than 3,000 residents. Compared to other so-called “sending towns” such as Killington (\$0.2889), Stowe (\$0.3823) and Woodstock (\$0.3670), Manchester’s rate of \$0.2199 makes our Town an appealing place to live and do business. For Bennington County, only Glastenbury and Woodford had lower tax rates.

For Fiscal Year 2015 the combined use of the Allocated Surplus Fund and Taxpayer Relief Reserve Fund decreases from \$60,000 in Fiscal Year 2014 to \$30,000 in Fiscal Year 2015. In Fiscal Year 2013, the Town budgeted \$181,000 in reserves. For Fiscal Year 2016, the Town tentatively plans to eliminate the use of these reserves entirely.

#### SUMMARY OF RESERVE FUNDS Fiscal Year 2012 to Fiscal Year 2016

| RESERVE FUND                 | FY 2012   | FY 2013   | FY 2014  | FY 2015         | FY 2016 |
|------------------------------|-----------|-----------|----------|-----------------|---------|
| Taxpayer Relief Reserve Fund | \$189,979 | \$141,000 | \$45,000 | <b>\$20,000</b> | \$0     |
| Allocated Surplus Fund       | \$60,000  | \$40,000  | \$15,000 | <b>\$10,000</b> | \$0     |

*Note: Fiscal Year 2013 and Fiscal Year 2014 are budgeted figures. Fiscal Year 2016 is a projection.*

The Fiscal Year 2015, however, includes the use of \$100,000 from the Capital Improvement and Reserve

Contingency (CIRC) Fund for the new DPW salt shed and \$150,000 to purchase an ambulance, which will be leased to the Manchester Rescue Squad. The Town of Manchester, after lease payments, will be funding \$60,000 of the new ambulance. The Town Meeting Warning includes articles (6 and 7, respectively) that would authorize the use of the CIRC Fund for these purposes.

Town Meeting will have a significant impact on the tax rate in Fiscal Year 2015. The Warning includes articles that, if approved, would restore funding for the Fourth of July fireworks celebration (\$6,000), street festivals (\$4,000) and the marketing program (\$15,000). Restoring funding for these programs would add an additional \$25,000 to the budget and the property tax burden.

The Warning also includes thirteen articles that would provide funding to various social service agencies. Overall these articles would add an additional \$221,231 to the budget and the property tax burden. Interestingly, since Fiscal Year 2002 voted appropriations to social service agencies have increased from \$16,031 to \$221,231 in Fiscal Year 2015. The increase between fiscal years 2002 and 2015 represents an increase of just less than fourteen times in fourteen years.

This exponential increase has caused the Selectboard to reexamine its resistance to voting appropriations by Australian ballot, and as a result, the Selectboard included Article 5 on the 2014 Town Meeting Warning. Article 5, if approved, would move voted appropriations to social service agencies greater than \$2,500 to Australian ballot. This will allow a large segment of the population to participate in the decision making process. The Selectboard did consider moving the Town budget to Australian ballot but given the complexity of the Town budget with about five hundred line-items, compared to individual requests from social service agencies, the Board decided to maintain the traditional floor meeting process. This will maintain a voter’s right to propose amendments to the Town budget and help ensure that the Town has an approved budget by July 1.

The Town Meeting Warning also includes Article 11, an article that would replace the elected Listers with an appointed assessor, a new provision of State law that requires Town Meeting approval before being adopted. This article is supported by the Board of Listers.

For the Sewer Department, the budget is predicated on a 2.56% increase in user rates (from \$0.0039 to \$0.0040), increasing the minimum user fee from \$24.00 per quarter to \$24.50 per quarter (2% increase), and keeping the levy on assessments at \$73,000 in order to cover costs associated with debt service. For the Water Department, the budget is based on an approximate 3% overall increase in user rates in order to keep up with typical inflationary increases.

### SUMMARY OF REVENUES AND EXPENSES (BY DEPARTMENT)

| DEPARTMENT           | FY 2014 REV.       | FY 2014 EXP.           | FY 2015 REV.       | FY 2015 EXP.       |
|----------------------|--------------------|------------------------|--------------------|--------------------|
| Legislative          | -                  | \$1,500                | \$0                | \$1,500            |
| Administrative       | \$7,100            | \$500                  | \$6,100            | \$650              |
| Finance              | \$100              | \$2,500                | \$100              | \$2,100            |
| Assessing            | \$400              | \$1,700                | \$400              | \$1,400            |
| Planning & Zoning    | \$25,350           | \$23,000               | \$25,350           | \$7,300            |
| Public Works Dept.   | \$345,400          | \$413,000              | \$172,700          | \$416,150          |
| Police Dept.         | \$47,850           | \$90,050               | \$37,000           | \$88,600           |
| Fire Dept.           | -                  | \$42,650               | \$0                | \$47,700           |
| Emergency Mgmt.      | -                  | \$4,750                | \$0                | \$1,750            |
| Parks & Rec. Dept.   | \$141,500          | \$124,100              | \$135,750          | \$108,250          |
| Health Officer       | \$50               | \$250                  | \$50               | \$250              |
| Town Clerk Office    | \$89,660           | \$8,600                | \$89,750           | \$10,350           |
| Elections            | -                  | \$2,900                | \$0                | \$3,850            |
| Town Hall/PSF        | -                  | \$87,340               | \$0                | \$89,310           |
| General              | \$439,150          | \$844,434              | \$485,600          | \$882,158          |
| Personnel            | -                  | \$1,803,304            | \$0                | \$1,846,524        |
| Allocable (Benefits) | -                  | \$773,750              | \$0                | \$728,750          |
| Capital              | \$8,000            | \$320,000              | \$17,100           | \$285,000          |
| Local Option         | \$1,115,000        | -                      | \$1,129,000        | -                  |
| <b>TOTAL</b>         | <b>\$2,219,560</b> | <b>\$4,544,328</b>     | <b>\$2,098,900</b> | <b>\$4,521,592</b> |
| Property Taxes       | -                  | <del>\$2,324,768</del> | -                  | \$2,422,692        |
| Sewer Dept.          | \$418,370          | \$415,490              | \$427,370          | \$410,585          |
| Water Dept.          | \$658,600          | \$655,329              | \$681,717          | \$635,696          |

Note: Does not include Town voted appropriations.

Among other things, the FY 2015 budget includes funding for the following items:

- \$200,000 for a new salt shed of the Department of Public Works (including \$100,000 from the CIRC Fund);
- \$12,000 for a new safety pool cover at the Town swimming pool;
- \$20,000 for a public safety consolidation study with the Town of Dorset (offset partly by a \$10,000 decrease in the general Consulting line item);
- \$35,000 for DPW equipment acquisition (72" lawn mower: \$13,000; backhoe lease: \$22,000);

- \$6,000 for a new telephone system for Town Hall;
- \$11,500 to pay-off a portion of the liability owed to the General Fund by the Cemetery and liability owed to the General Fund by the Bicenquingenary Celebration fund;
- \$75,000 appropriated to the Fire Department Equipment Reserve Fund, of which \$35,000 will be used to pay off the CIRC loan; and,
- \$38,000 for a new Police Department cruiser.

The Fiscal Year 2015 Budget recommends \$1,846,524 in personnel costs, compared to \$1,803,304 in Fiscal Year 2014, and \$728,750 in benefit costs, compared to \$773,750. Overall, personnel and benefit costs represent a modest decrease of \$1,780.

As for capital expenditures, the Fiscal Year 2015 budget essentially level funds capital investment (\$320,000 in Fiscal Year 2014 compared to \$285,000 in Fiscal Year 2015). Over the last several years, the Town has been investing an unprecedented amount of public funding into the Town's infrastructure on projects such as the Roundabout, Park House, Highland Avenue water, sewer and drainage project and the Depot District parking lot, just to name a few.

The Town will make its last debt service payment on the Public Safety Facility in Fiscal Year 2016. At the same time, principal payments on the Highland Avenue and Depot District Parking Lot project will start in Fiscal Year 2017, increasing debt service payments by approximately \$16,000. Based on the current debt schedule (see below), and the Town's recent capital investments, between Fiscal Year 2015 and Fiscal Year 2017, the Town recommends a modest capital plan until 2018.

### DEBT SCHEDULE (Including Interest) Fiscal Year 2013 to Fiscal Year 2018

| FISCAL YEAR  | 2013                   | 2014      | 2015             | 2016      | 2017      | 2018      |
|--------------|------------------------|-----------|------------------|-----------|-----------|-----------|
| GENERAL FUND | \$232,722 <sup>1</sup> | \$277,580 | <b>\$270,083</b> | \$262,646 | \$178,127 | \$174,723 |
| SEWER FUND   | \$79,899               | \$73,193  | <b>\$72,920</b>  | \$72,598  | \$104,081 | \$100,900 |
| WATER FUND   | \$331,613              | \$300,858 | <b>\$293,885</b> | \$290,944 | \$348,000 | \$340,303 |

<sup>1</sup>Debt for purchase of Town Hall expires in FY 2013.

Lastly, per an agreement between the Town and the School District, the Fiscal Year 2015 budget reduces the MEMS Shared Service Agreement from \$75,000 in FY 2014 to \$50,000 in FY 2015. Funding for the Manchester Rescue Squad, per the lease agreement between the Town and the Manchester Rescue Squad, decreases to \$5,000 in Fiscal Year 2015.

**Town Budget—General Fund**

**Non-Property Tax Revenues**

| ACCOUNT NUMBER                 | DESCRIPTION   | 2012-2013 BUDGETED REVENUE | 2012-2013 ACTUAL REVENUE | 2013-2014 BUDGETED REVENUE | 2014-2015 BUDGET PROPOSAL |
|--------------------------------|---|----------------------------|--------------------------|----------------------------|---------------------------|
| <b>ADMINISTRATION</b>          |   |                            |                          |                            |                           |
| 01-8-0227-00                   | Passport Fees                                       | \$0                        | \$0.00                   | \$2,000                    | \$1,000                   |
| 01-8-0240-00                   | Vendors Fees  | \$5,000                    | \$6,800.00               | \$5,000                    | \$5,000                   |
| 01-8-0250-00                   | Town Hall User Fees                                 | \$100                      | \$190.00                 | \$100                      | \$100                     |
|                                | <b>TOTAL ADMINISTRATION</b>                         | <b>\$5,100</b>             | <b>\$6,990.00</b>        | <b>\$7,100</b>             | <b>\$6,100</b>            |
| <b>FINANCE DEPARTMENT</b>      |   |                            |                          |                            |                           |
| 01-8-0380-00                   | Miscellaneous                                       | \$100                      | \$234.62                 | \$100                      | \$100                     |
|                                | <b>TOTAL FINANCE DEPARTMENT</b>                     | <b>\$100</b>               | <b>\$234.62</b>          | <b>\$100</b>               | <b>\$100</b>              |
| <b>ASSESSING DEPARTMENT</b>    |   |                            |                          |                            |                           |
| 01-8-0450-00                   | Listers Education                                   | \$400                      | \$411.75                 | \$400                      | \$400                     |
|                                | <b>TOTAL ASSESSING DEPARTMENT</b>                   | <b>\$400</b>               | <b>\$411.75</b>          | <b>\$400</b>               | <b>\$400</b>              |
| <b>PLANNING DEPARTMENT</b>     |   |                            |                          |                            |                           |
| 01-8-0630-00                   | Zoning Applications/Appeals                         | \$16,000                   | \$16,834.00              | \$20,000                   | \$20,000                  |
| 01-8-0640-00                   | Zoning Maps/Ordinances                              | \$100                      | \$107.00                 | \$100                      | \$100                     |
| 01-8-0650-00                   | Sign Fees   | \$2,500                    | \$2,006.00               | \$2,500                    | \$2,500                   |
| 01-8-0660-00                   | Fines   | \$250                      | \$0.00                   | \$250                      | \$250                     |
| 01-8-0670-00                   | Recording Fees                                      | \$2,500                    | \$2,380.00               | \$2,500                    | \$2,500                   |
|                                | <b>TOTAL PLANNING DEPARTMENT</b>                    | <b>\$21,350</b>            | <b>\$21,327.00</b>       | <b>\$25,350</b>            | <b>\$25,350</b>           |
| <b>PUBLIC WORKS-DPW</b>        |   |                            |                          |                            |                           |
| 01-8-0730-00                   | Mechanic Fees                                       | \$9,000                    | \$10,080.00              | \$7,500                    | \$10,000                  |
| 01-8-0775-00                   | Recording Fees                                      | \$100                      | \$90.00                  | \$200                      | \$200                     |
| 01-8-0793-00                   | Radios & Communications                             | \$0                        | \$10,076.80              | \$0                        | \$0                       |
|                                | <b>TOTAL PUBLIC WORKS-DPW</b>                       | <b>\$9,100</b>             | <b>\$20,246.80</b>       | <b>\$7,700</b>             | <b>\$10,200</b>           |
| <b>PUBLIC WORKS-FACILITIES</b> |   |                            |                          |                            |                           |
| 01-8-0850-00                   | MEMS-Grounds Mowing                                 | \$7,800                    | \$7,800.00               | \$8,100                    | \$8,400                   |
| <b>PUBLIC WORKS-HIGHWAYS</b>   |   |                            |                          |                            |                           |
| 01-8-0920-00                   | Permit Fees   | \$2,000                    | \$1,775.00               | \$2,500                    | \$2,000                   |
| 01-8-0926-00                   | Grant-Paving  | \$175,000                  | \$0.00                   | \$175,000                  | \$0                       |
| 01-8-0940-00                   | Roundabout-Reimbursement                            | \$0                        | \$2,420.08               | \$0                        | \$0                       |
| 01-8-0960-00                   | State Aid-Roads                                     | \$152,000                  | \$154,825.02             | \$152,000                  | \$152,000                 |
| 01-8-0961-00                   | Grant-Signs   | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-0980-00                   | Miscellaneous                                       | \$100                      | \$6,752.17               | \$100                      | \$100                     |
|                                | <b>TOTAL PUBLIC WORKS-HIGHWAYS</b>                  | <b>\$329,100</b>           | <b>\$165,772.27</b>      | <b>\$329,600</b>           | <b>\$154,100</b>          |
|                                | <b>TOTAL PUBLIC WORKS-DPW, FACILITIES, HIGHWAYS</b> | <b>\$346,000</b>           | <b>\$193,819.07</b>      | <b>\$345,400</b>           | <b>\$172,700</b>          |
| <b>POLICE DEPARTMENT</b>       |   |                            |                          |                            |                           |
| 01-8-1011-00                   | Ordinance Fines-Animal Control                      | \$100                      | \$0.00                   | \$200                      | \$100                     |
| 01-8-1011-40                   | Animal Control-Owner Reimbursements                 | \$0                        | \$516.67                 | \$500                      | \$500                     |
| 01-8-1025-00                   | Police Wages Reimbursements                         | \$0                        | \$1,987.50               | \$0                        | \$0                       |
| 01-8-1030-00                   | Justice & Court Fines                               | \$18,000                   | \$12,130.32              | \$15,000                   | \$15,500                  |
| 01-8-1040-00                   | Emergency Communication Services                    | \$15,000                   | \$0.00                   | \$10,000                   | \$0                       |
| 01-8-1045-00                   | Fingerprint Processing Fees                         | \$3,000                    | \$1,190.00               | \$2,000                    | \$2,000                   |
| 01-8-1050-00                   | Alarm Board Charges                                 | \$16,000                   | \$14,240.00              | \$16,500                   | \$15,000                  |
| 01-8-1055-00                   | Alarm Board Fines                                   | \$1,000                    | \$0.00                   | \$1,000                    | \$1,000                   |
| 01-8-1060-00                   | Parking Fines                                       | \$250                      | \$105.00                 | \$250                      | \$250                     |
| 01-8-1065-00                   | Ordinance Fines                                     | \$100                      | \$0.00                   | \$300                      | \$300                     |
| 01-8-1070-00                   | Police Reports                                      | \$1,500                    | \$1,705.00               | \$1,500                    | \$2,000                   |
| 01-8-1075-00                   | VIN ID Fees   | \$250                      | \$160.00                 | \$500                      | \$250                     |
| 01-8-1080-00                   | Miscellaneous                                       | \$100                      | \$241.81                 | \$100                      | \$100                     |
| 01-8-1081-13                   | Grant-Community Drug Interdiction                   | \$0                        | \$45,188.33              | \$0                        | \$0                       |
| 01-8-1083-13                   | Grant-Bulletproof Vests-2013                        | \$0                        | \$5,250.50               | \$0                        | \$0                       |
| 01-8-1084-12                   | Grant-GHSP (several)                                | \$0                        | \$14,142.71              | \$0                        | \$0                       |
|                                | <b>TOTAL POLICE DEPARTMENT</b>                      | <b>\$55,300</b>            | <b>\$96,857.84</b>       | <b>\$47,850</b>            | <b>\$37,000</b>           |

**Town Budget—General Fund****Non-Property Tax Revenues**

| ACCOUNT NUMBER                | DESCRIPTION                   | 2012-2013 BUDGETED REVENUE | 2012-2013 ACTUAL REVENUE | 2013-2014 BUDGETED REVENUE | 2014-2015 BUDGET PROPOSAL |
|-------------------------------|-------------------------------|----------------------------|--------------------------|----------------------------|---------------------------|
| PARKS & RECREATION DEPARTMENT |                               |                            |                          |                            |                           |
| 01-8-1310-10                  | Pool Passes                   | \$13,000                   | \$17,537.00              | \$17,000                   | \$15,000                  |
| 01-8-1310-15                  | Pool Memberships              | \$20,000                   | \$21,047.10              | \$24,000                   | \$26,000                  |
| 01-8-1310-20                  | Swim Lessons                  | \$11,000                   | \$12,166.00              | \$10,000                   | \$8,000                   |
| 01-8-1310-25                  | Private Swim Lessons          | \$750                      | \$440.00                 | \$1,000                    | \$4,000                   |
| 01-8-1310-30                  | Swim Team                     | \$17,000                   | \$14,585.50              | \$15,000                   | \$15,000                  |
| 01-8-1315-20                  | Tennis-Lessons                | \$0                        | \$100.00                 | \$1,000                    | \$0                       |
| 01-8-1325-00                  | Applejack Field Rental        | \$4,000                    | \$4,000.00               | \$4,000                    | \$6,000                   |
| 01-8-1327-00                  | Applejack Field Gate Receipts | \$15,000                   | \$12,359.89              | \$15,000                   | \$15,000                  |
| 01-8-1330-00                  | Rental Income                 | \$2,000                    | \$3,110.00               | \$2,500                    | \$1,000                   |
| 01-8-1330-10                  | Rental Income-Community Room  | \$0                        | \$0.00                   | \$5,000                    | \$2,000                   |
| 01-8-1335-00                  | Precision Walk                | \$400                      | \$557.32                 | \$400                      | \$400                     |
| 01-8-1340-00                  | Concession Income             | \$1,000                    | \$571.78                 | \$1,500                    | \$250                     |
| 01-8-1350-00                  | Programs                      | \$40,000                   | \$46,022.13              | \$45,000                   | \$43,000                  |
| 01-8-1380-00                  | Miscellaneous                 | \$100                      | \$0.00                   | \$100                      | \$100                     |
|                               | TOTAL RECREATION DEPARTMENT   | \$124,250                  | \$132,496.72             | \$141,500                  | \$135,750                 |
| HEALTH DEPARTMENT             |                               |                            |                          |                            |                           |
| 01-8-1430-00                  | Fines                         | \$50                       | \$0.00                   | \$50                       | \$50                      |
|                               | TOTAL HEALTH DEPARTMENT       | \$50                       | \$0.00                   | \$50                       | \$50                      |
| TOWN CLERK                    |                               |                            |                          |                            |                           |
| 01-8-1510-00                  | Liquor Licenses               | \$4,000                    | \$3,800.00               | \$3,600                    | \$4,300                   |
| 01-8-1515-00                  | Tobacco Licenses              | \$10                       | \$10.00                  | \$10                       | \$0                       |
| 01-8-1520-00                  | Photocopies                   | \$6,000                    | \$8,612.45               | \$6,000                    | \$7,000                   |
| 01-8-1525-00                  | Motor Vehicle Renewal Fees    | \$1,000                    | \$660.00                 | \$800                      | \$400                     |
| 01-8-1527-00                  | Passport Fees                 | \$2,400                    | \$225.00                 | \$0                        | \$0                       |
| 01-8-1530-00                  | Dog Licenses                  | \$5,000                    | \$6,511.00               | \$5,500                    | \$5,500                   |
| 01-8-1535-00                  | Dog Fines                     | \$1,000                    | \$4,375.00               | \$2,000                    | \$2,000                   |
| 01-8-1540-00                  | Marriage Licenses             | \$1,200                    | \$1,000.00               | \$1,200                    | \$1,200                   |
| 01-8-1545-00                  | Fish & Wildlife Licenses      | \$600                      | \$519.00                 | \$500                      | \$400                     |
| 01-8-1550-00                  | Records Search Fees           | \$1,000                    | \$1,302.00               | \$1,000                    | \$1,000                   |
| 01-8-1555-00                  | Recording Fees                | \$55,000                   | \$75,049.00              | \$60,000                   | \$60,000                  |
| 01-8-1555-10                  | Town Recording Fees           | \$2,000                    | \$1,790.00               | \$2,700                    | \$2,700                   |
| 01-8-1560-00                  | UCC Filing Fees               | \$500                      | \$50.00                  | \$100                      | \$50                      |
| 01-8-1570-00                  | Vital Statistics Fees         | \$5,000                    | \$4,360.00               | \$6,000                    | \$5,000                   |
| 01-8-1580-00                  | Miscellaneous                 | \$1,000                    | \$236.50                 | \$250                      | \$200                     |
|                               | TOTAL TOWN CLERK              | \$85,710                   | \$108,499.95             | \$89,660                   | \$89,750                  |

**Town Budget—General Fund**

**Non-Property Tax Revenues**

| ACCOUNT NUMBER                     | DESCRIPTION                                  | 2012-2013 BUDGETED REVENUE | 2012-2013 ACTUAL REVENUE | 2013-2014 BUDGETED REVENUE | 2014-2015 BUDGET PROPOSAL |
|------------------------------------|--|----------------------------|--------------------------|----------------------------|---------------------------|
| <b>CAPITAL REVENUE</b>             |  |                            |                          |                            |                           |
| 01-8-2808-50                       | Grant-Efficiency Vermont                     | \$500                      | \$0.00                   | \$1,000                    | \$0                       |
| 01-8-2809-14                       | Sale of Vehicle-Highway                      | \$2,000                    | \$0.00                   | \$0                        | \$0                       |
| 01-8-2809-15                       | Sale of Equipment-Highway                    | \$0                        | \$0.00                   | \$0                        | \$2,000                   |
| 01-8-2809-26                       | Federal/State Aid-Roundabout (Construction)  | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-2809-28                       | Roundabout Design                            | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-2810-10                       | Sale of Vehicle-Police Department            | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-2811-11                       | Sale of Vehicle-Fire Department              | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-2811-12                       | Fire Dept Equip Res Fd-Equipment-Transfer In | \$40,000                   | \$0.00                   | \$0                        | \$0                       |
| 01-8-2811-14                       | Fire Dept Equip Res Fd-Truck-Transfer In     | \$0                        | \$0.00                   | \$0                        | \$0                       |
| 01-8-2813-25                       | Cap-Donations for Park Improvements          | \$0                        | \$1,230.00               | \$0                        | \$0                       |
| 01-8-2813-26                       | Cap-Parkhouse-CIRC Fund                      | \$0                        | \$116,812.11             | \$0                        | \$0                       |
| 01-8-2813-28                       | Cap-Parkhouse-Bond Proceeds                  | \$0                        | \$1,486,893.80           | \$0                        | \$0                       |
| 01-8-2813-80                       | Cap-Parkhouse-Miscellaneous                  | \$0                        | \$3,500.00               | \$0                        | \$0                       |
| 01-8-2817-10                       | Rescue Squad Reimb-Heating Fuel PSF          | \$7,500                    | \$12,804.17              | \$6,000                    | \$12,000                  |
| 01-8-2817-20                       | Rescue Squad Reimb-Water PSF                 | \$400                      | \$614.02                 | \$400                      | \$600                     |
| 01-8-2817-30                       | Rescue Squad Reimb-Grounds Maintenance PSF   | \$600                      | \$2,292.21               | \$600                      | \$2,500                   |
|                                    | <b>TOTAL CAPITAL REVENUE</b>                 | <b>\$51,000</b>            | <b>\$1,624,146.31</b>    | <b>\$8,000</b>             | <b>\$17,100</b>           |
| <b>GENERAL REVENUE</b>             |  |                            |                          |                            |                           |
| 01-8-2902-20                       | Photocopy Sales                              | \$250                      | \$182.70                 | \$250                      | \$200                     |
| 01-8-2902-27                       | Postage Reimbursements                       | \$0                        | \$7.30                   | \$0                        | \$0                       |
| 01-8-2903-15                       | Act 68 Administrative Aid                    | \$36,500                   | \$33,011.37              | \$35,000                   | \$33,000                  |
| 01-8-2903-20                       | Interest Earned on Investments               | \$55,000                   | \$8,136.06               | \$40,000                   | \$15,000                  |
| 01-8-2903-30                       | Interest on Delinquent Taxes                 | \$70,000                   | \$62,741.78              | \$70,000                   | \$65,000                  |
| 01-8-2903-40                       | Penalty on Delinquent Taxes                  | \$55,000                   | \$37,147.19              | \$55,000                   | \$40,000                  |
| 01-8-2908-00                       | State Aid-Reappraisal-Listers                | \$2,900                    | \$2,881.00               | \$2,900                    | \$2,900                   |
| 01-8-2908-10                       | Trans In-Reappraisal Reserves                | \$0                        | \$47,884.33              | \$0                        | \$0                       |
| 01-8-2919-50                       | WiFi Revenues                                | \$3,000                    | \$0.00                   | \$1,000                    | \$0                       |
| 01-8-2940-00                       | Trans In-Junction Fund                       | \$109,828                  | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-10                       | Trans In-CIRC Fund-Junc Project              | \$100,350                  | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-15                       | Trans In-Junc Fd-Salaries & Benefits         | \$25,000                   | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-20                       | Junc Project-Info Officer-Fed                | \$35,000                   | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-30                       | Junc Project-Federal Aid                     | \$2,386,293                | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-60                       | Junc Project-Sewer Fund                      | \$90,000                   | \$0.00                   | \$0                        | \$0                       |
| 01-8-2940-70                       | Junc Project-Water Fund                      | \$62,000                   | \$0.00                   | \$0                        | \$0                       |
| 01-8-2955-00                       | Current Use Hold Harmless State Payment      | \$40,000                   | \$49,730.00              | \$46,000                   | \$62,000                  |
| 01-8-2960-00                       | Payments in Lieu of Taxes                    | \$22,000                   | \$20,795.95              | \$22,000                   | \$22,000                  |
| 01-8-2970-00                       | Trans In-CIRC Fund-Sidewalk Project          | \$115,000                  | \$115,000.00             | \$0                        | \$0                       |
| 01-8-2970-10                       | Trans In-CIRC Fund-Salt Shed                 | \$0                        | \$0.00                   | \$0                        | \$100,000                 |
| 01-8-2972-00                       | Trans In-Cemetery Operating Fund             | \$16,500                   | \$0.00                   | \$16,500                   | \$0                       |
| 01-8-2974-00                       | Trans In-Recreation Fund                     | \$6,500                    | \$0.00                   | \$0                        | \$0                       |
| 01-8-2975-00                       | Rental Income                                | \$135,000                  | \$133,002.40             | \$135,000                  | \$135,000                 |
| 01-8-2980-00                       | Miscellaneous                                | \$500                      | \$85.96                  | \$500                      | \$500                     |
| 01-8-2910-00                       | Allocated Surplus                            | \$40,000                   | \$40,000.00              | \$15,000                   | \$10,000                  |
|                                    | <b>TOTAL GENERAL REVENUES</b>                | <b>\$3,406,621</b>         | <b>\$550,606.04</b>      | <b>\$439,150</b>           | <b>\$485,600</b>          |
| <b>LOCAL OPTION TAXES REVENUES</b> |  |                            |                          |                            |                           |
| 01-8-3000-00                       | Local Option Sales Tax                       | \$715,000                  | \$643,686.68             | \$715,000                  | \$740,000                 |
| 01-8-3000-10                       | Local Option Rooms/Meals and Alcohol Tax     | \$350,000                  | \$332,066.56             | \$355,000                  | \$369,000                 |
| 01-8-3000-20                       | Trans In-Property Tax Relief Fund            | \$141,000                  | \$100,000.00             | \$45,000                   | \$20,000                  |
|                                    | <b>TOTAL LOCAL OPTION TAXES</b>              | <b>\$1,206,000</b>         | <b>\$1,075,753.24</b>    | <b>\$1,115,000</b>         | <b>\$1,129,000</b>        |
|                                    | <b>TOTAL NON-PROPERTY TAX REVENUES</b>       | <b>\$5,301,881</b>         | <b>\$3,811,142.54</b>    | <b>\$2,219,560</b>         | <b>\$2,098,900</b>        |

**Town Budget—General Fund****Expenditures**

| ACCOUNT NUMBER              | DESCRIPTION                       | 2012-2013<br>BUDGETED<br>EXPENSES | 2012-2013<br>ACTUAL<br>EXPENSES | 2013-2014<br>BUDGETED<br>EXPENSES | 2014-2015<br>BUDGET<br>PROPOSAL |
|-----------------------------|-----------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>LEGISLATIVE</b>          |                                   |                                   |                                 |                                   |                                 |
| 01-4-0140-00                | Citizen Recognition               | \$1,000                           | \$281.78                        | \$750                             | \$750                           |
| 01-4-0180-00                | Miscellaneous                     | \$1,000                           | \$458.41                        | \$750                             | \$750                           |
|                             | <b>TOTAL LEGISLATIVE</b>          | <b>\$2,000</b>                    | <b>\$740.19</b>                 | <b>\$1,500</b>                    | <b>\$1,500</b>                  |
| <b>ADMINISTRATION</b>       |                                   |                                   |                                 |                                   |                                 |
| 01-4-0230-00                | Dues & Subscriptions              | \$200                             | \$435.00                        | \$250                             | \$400                           |
| 01-4-0280-00                | Miscellaneous                     | \$250                             | \$201.95                        | \$250                             | \$250                           |
|                             | <b>TOTAL ADMINISTRATION</b>       | <b>\$450</b>                      | <b>\$636.95</b>                 | <b>\$500</b>                      | <b>\$650</b>                    |
| <b>FINANCE DEPARTMENT</b>   |                                   |                                   |                                 |                                   |                                 |
| 01-4-0331-00                | Printing & Publications           | \$1,200                           | \$20.00                         | \$1,200                           | \$1,000                         |
| 01-4-0372-00                | Software Support                  | \$1,200                           | \$876.24                        | \$1,200                           | \$1,000                         |
| 01-4-0380-00                | Miscellaneous                     | \$100                             | \$56.56                         | \$100                             | \$100                           |
|                             | <b>TOTAL FINANCE DEPARTMENT</b>   | <b>\$2,500</b>                    | <b>\$952.80</b>                 | <b>\$2,500</b>                    | <b>\$2,100</b>                  |
| <b>ASSESSING DEPARTMENT</b> |                                   |                                   |                                 |                                   |                                 |
| 01-4-0430-00                | Dues & Subscriptions              | \$400                             | \$225.00                        | \$400                             | \$300                           |
| 01-4-0471-00                | Software Support                  | \$1,200                           | \$794.60                        | \$1,200                           | \$1,000                         |
| 01-4-0480-00                | Miscellaneous                     | \$100                             | \$0.00                          | \$100                             | \$100                           |
|                             | <b>TOTAL ASSESSING DEPARTMENT</b> | <b>\$1,700</b>                    | <b>\$1,019.60</b>               | <b>\$1,700</b>                    | <b>\$1,400</b>                  |
| <b>PLANNING DEPARTMENT</b>  |                                   |                                   |                                 |                                   |                                 |
| 01-4-0630-00                | Dues & Subscriptions              | \$625                             | \$529.97                        | \$600                             | \$600                           |
| 01-4-0631-00                | Printing & Publications           | \$500                             | \$1,489.30                      | \$500                             | \$500                           |
| 01-4-0670-00                | Recording Fees                    | \$2,500                           | \$1,720.00                      | \$2,500                           | \$2,500                         |
| 01-4-0674-00                | Software Support                  | \$1,200                           | \$400.00                        | \$1,200                           | \$1,000                         |
| 01-4-0678-00                | Economic Dev Programs             | \$7,000                           | \$5,877.24                      | \$3,000                           | \$2,500                         |
| 01-4-0679-00                | Marketing Initiative              | \$16,000                          | \$616.31                        | \$15,000                          | \$0                             |
| 01-4-0680-00                | Miscellaneous                     | \$200                             | \$0.00                          | \$200                             | \$200                           |
|                             | <b>TOTAL PLANNING DEPARTMENT</b>  | <b>\$28,025</b>                   | <b>\$10,632.82</b>              | <b>\$23,000</b>                   | <b>\$7,300</b>                  |

**Town Budget—General Fund**

**Expenditures**

| ACCOUNT NUMBER                          | DESCRIPTION                           | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|---|---------------------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| DEPARTMENT OF PUBLIC WORKS              |                                       |                             |                           |                             |                           |
| 01-4-0732-00                            | Uniforms-Cleaning/Clothing            | \$5,000                     | \$5,759.51                | \$5,100                     | \$6,100                   |
| 01-4-0737-00                            | Electricity                           | \$4,100                     | \$3,603.62                | \$3,800                     | \$3,900                   |
| 01-4-0738-00                            | Heating Fuels                         | \$10,000                    | \$10,853.44               | \$10,000                    | \$10,800                  |
| 01-4-0741-00                            | Equipment Maint-Parts                 | \$40,000                    | \$38,287.01               | \$49,000                    | \$43,000                  |
| 01-4-0742-00                            | Fuel-Gas                              | \$9,250                     | \$11,986.61               | \$12,000                    | \$12,500                  |
| 01-4-0743-00                            | Fuel-Diesel                           | \$39,000                    | \$47,923.47               | \$42,000                    | \$49,500                  |
| 01-4-0744-00                            | Oil & Lubricants                      | \$3,000                     | \$1,899.56                | \$3,200                     | \$3,000                   |
| 01-4-0745-00                            | Expendable Supplies                   | \$11,000                    | \$9,335.01                | \$12,000                    | \$12,000                  |
| 01-4-0750-00                            | Equipment Maint-Non-Fleet             | \$1,500                     | \$1,479.70                | \$2,200                     | \$2,200                   |
| 01-4-0753-00                            | Mechanic Tools                        | \$3,000                     | \$1,853.34                | \$3,000                     | \$3,000                   |
| 01-4-0780-00                            | Miscellaneous                         | \$500                       | \$129.17                  | \$200                       | \$200                     |
| 01-4-0782-00                            | Permit Fees                           | \$400                       | \$179.20                  | \$200                       | \$250                     |
| 01-4-0782-10                            | Recording Fees                        | \$100                       | \$60.00                   | \$200                       | \$200                     |
| 01-4-0792-00                            | Equipment Acquisition (non-computer)  | \$2,500                     | \$1,094.81                | \$2,500                     | \$2,500                   |
| 01-4-0793-00                            | Radios & Communications               | \$750                       | \$10,218.16               | \$500                       | \$500                     |
|   | SUB TOTAL PUBLIC WORKS                | \$130,100                   | \$144,662.61              | \$145,900                   | \$149,650                 |
| DEPARTMENT OF PUBLIC WORKS - FACILITIES |                                       |                             |                           |                             |                           |
| 01-4-0839-00                            | Facilities Maintenance/Improvements   | \$40,000                    | \$41,288.29               | \$40,500                    | \$40,000                  |
| 01-4-0839-10                            | Facilities-Cleaning Supplies/Services | \$14,000                    | \$11,639.33               | \$0                         | \$0                       |
| 01-4-0867-00                            | Tree Removal/Planting/Care            | \$5,000                     | \$8,970.00                | \$5,500                     | \$7,000                   |
| 01-4-0869-00                            | Parks/Grounds Maintenance             | \$16,000                    | \$15,581.48               | \$16,000                    | \$16,000                  |
| 01-4-0872-00                            | Downtown Maintenance                  | \$0                         | \$0.00                    | \$0                         | \$4,000                   |
| 01-4-0879-00                            | Litter Receptacles                    | \$400                       | \$0.00                    | \$0                         | \$0                       |
| 01-4-0881-00                            | Waste Disposal-Facilities             | \$6,250                     | \$7,252.07                | \$7,000                     | \$6,200                   |
|   | SUB TOTAL PUBLIC WORKS - FACILITIES   | \$81,650                    | \$84,731.17               | \$69,000                    | \$73,200                  |
| DEPARTMENT OF PUBLIC WORKS - HIGHWAYS   |                                       |                             |                           |                             |                           |
| 01-4-0947-00                            | Cutting Edges                         | \$9,000                     | \$5,598.34                | \$9,000                     | \$9,000                   |
| 01-4-0956-00                            | Asphalt-Patchwork                     | \$2,000                     | \$4,755.19                | \$2,000                     | \$2,100                   |
| 01-4-0957-00                            | Winter Sand & Salt                    | \$140,000                   | \$142,157.46              | \$139,000                   | \$137,000                 |
| 01-4-0959-00                            | Chloride                              | \$10,000                    | \$12,322.50               | \$10,500                    | \$8,000                   |
| 01-4-0960-00                            | Gravel                                | \$9,000                     | \$9,230.42                | \$10,000                    | \$10,500                  |
| 01-4-0961-00                            | Signs & Posts                         | \$8,000                     | \$6,624.57                | \$7,000                     | \$7,000                   |
| 01-4-0962-00                            | Culverts/Drainage Appert              | \$4,000                     | \$5,787.86                | \$4,000                     | \$4,200                   |
| 01-4-0963-00                            | Street Cleaning                       | \$1,500                     | \$907.00                  | \$0                         | \$0                       |
| 01-4-0964-00                            | Curb & Sidewalk Repair                | \$1,000                     | \$108.60                  | \$3,000                     | \$1,000                   |
| 01-4-0965-00                            | Guard Railings                        | \$1,000                     | \$0.00                    | \$1,000                     | \$4,000                   |
| 01-4-0966-00                            | Bridge Repair                         | \$500                       | \$0.00                    | \$500                       | \$500                     |
| 01-4-0977-00                            | Line Painting                         | \$7,000                     | \$5,909.78                | \$7,100                     | \$5,000                   |
| 01-4-0978-00                            | Traffic Signals                       | \$6,000                     | \$4,419.88                | \$5,000                     | \$5,000                   |
|   | SUB TOTAL PUBLIC WORKS - HIGHWAYS     | \$199,000                   | \$197,821.60              | \$198,100                   | \$193,300                 |
|   | TOTAL PUBLIC WORKS                    | \$410,750                   | \$427,215.38              | \$413,000                   | \$416,150                 |

**Town Budget—General Fund****Expenditures**

| ACCOUNT NUMBER              | DESCRIPTION                              | 2012-2013<br>BUDGETED<br>EXPENSES | 2012-2013<br>ACTUAL<br>EXPENSES | 2013-2014<br>BUDGETED<br>EXPENSES | 2014-2015<br>BUDGET<br>PROPOSAL |
|-----------------------------|--|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| <b>POLICE DEPARTMENT</b>    |  |                                   |                                 |                                   |                                 |
| 01-4-1010-00                | Special Officers/Prisoner Transport      | \$0                               | \$296.00                        | \$0                               | \$0                             |
| 01-4-1011-20                | Animal Control Officer - Equipment       | \$750                             | \$0.00                          | \$1,000                           | \$500                           |
| 01-4-1011-30                | Animal Control Officer - Miscellaneous   | \$250                             | \$0.00                          | \$250                             | \$200                           |
| 01-4-1011-40                | Animal Control Officer - Veterinary Care | \$2,000                           | \$647.82                        | \$2,000                           | \$1,500                         |
| 01-4-1028-00                | Training                                 | \$6,000                           | \$6,725.16                      | \$7,500                           | \$7,500                         |
| 01-4-1029-00                | Supplies                                 | \$3,000                           | \$1,137.50                      | \$2,500                           | \$2,500                         |
| 01-4-1030-00                | Dues & Subscriptions                     | \$1,400                           | \$1,659.08                      | \$1,400                           | \$2,000                         |
| 01-4-1032-00                | Uniforms-Clothing                        | \$7,000                           | \$8,158.80                      | \$10,000                          | \$10,000                        |
| 01-4-1032-10                | Uniforms-Cleaning Allowance              | \$7,200                           | \$6,066.67                      | \$7,200                           | \$7,200                         |
| 01-4-1040-00                | Vehicle Maintenance                      | \$9,500                           | \$13,175.13                     | \$10,500                          | \$12,000                        |
| 01-4-1042-00                | Fuel-Gas                                 | \$24,000                          | \$22,107.36                     | \$24,000                          | \$23,500                        |
| 01-4-1047-00                | Equipment Maintenance                    | \$17,500                          | \$13,648.42                     | \$16,000                          | \$14,000                        |
| 01-4-1070-00                | Criminal Investigation Costs             | \$2,500                           | \$707.68                        | \$2,500                           | \$2,500                         |
| 01-4-1080-00                | Miscellaneous                            | \$200                             | \$126.60                        | \$200                             | \$200                           |
| 01-4-1082-11                | Grant-Cruiser Computers-3                | \$0                               | \$190.00                        | \$0                               | \$0                             |
| 01-4-1084-12                | Grant-GHSP VT                            | \$0                               | \$3,000.77                      | \$0                               | \$0                             |
| 01-4-1092-00                | Equipment Acquisition (Non-Computer)     | \$4,000                           | \$7,129.96                      | \$5,000                           | \$5,000                         |
|                             | <b>TOTAL POLICE DEPARTMENT</b>           | <b>\$85,300</b>                   | <b>\$84,776.95</b>              | <b>\$90,050</b>                   | <b>\$88,600</b>                 |
| <b>FIRE DEPARTMENT</b>      |  |                                   |                                 |                                   |                                 |
| 01-4-1128-00                | Training-Firefighters                    | \$1,500                           | \$165.00                        | \$1,500                           | \$1,500                         |
| 01-4-1129-00                | Supplies-Fire Prevention                 | \$1,000                           | \$0.00                          | \$1,000                           | \$1,000                         |
| 01-4-1141-00                | Vehicles/Equipment Maintenance/Repairs   | \$14,500                          | \$19,972.06                     | \$15,000                          | \$20,000                        |
| 01-4-1142-00                | Fuel-Gas                                 | \$300                             | \$468.44                        | \$400                             | \$200                           |
| 01-4-1143-00                | Fuel-Diesel                              | \$3,250                           | \$3,968.98                      | \$3,250                           | \$4,000                         |
| 01-4-1149-00                | Communications-Acquisition/Repair        | \$4,000                           | \$2,527.87                      | \$3,000                           | \$3,000                         |
| 01-4-1180-00                | Miscellaneous                            | \$1,500                           | \$825.52                        | \$1,500                           | \$1,000                         |
| 01-4-1190-00                | Hazardous Waste Supplies                 | \$1,000                           | \$47.93                         | \$1,000                           | \$1,000                         |
| 01-4-1192-00                | Equipment Acquisition                    | \$23,000                          | \$13,613.31                     | \$16,000                          | \$16,000                        |
|                             | <b>TOTAL FIRE DEPARTMENT</b>             | <b>\$50,050</b>                   | <b>\$41,589.11</b>              | <b>\$42,650</b>                   | <b>\$47,700</b>                 |
| <b>EMERGENCY MANAGEMENT</b> |  |                                   |                                 |                                   |                                 |
| 01-4-1215-00                | Search & Rescue Team                     | \$5,000                           | \$200.00                        | \$0                               | \$0                             |
| 01-4-1230-10                | Incident-Labor                           | \$0                               | \$622.76                        | \$0                               | \$0                             |
| 01-4-1230-20                | Incident-Supplies                        | \$0                               | \$1,171.17                      | \$0                               | \$0                             |
| 01-4-1241-00                | Equipment Maintenance                    | \$500                             | \$0.00                          | \$500                             | \$500                           |
| 01-4-1280-00                | Miscellaneous                            | \$250                             | \$0.00                          | \$250                             | \$250                           |
| 01-4-1292-00                | Equipment Acquisition                    | \$2,000                           | \$3,434.55                      | \$4,000                           | \$1,000                         |
|                             | <b>TOTAL EMERGENCY MANAGEMENT</b>        | <b>\$7,750</b>                    | <b>\$5,428.48</b>               | <b>\$4,750</b>                    | <b>\$1,750</b>                  |

**Town Budget—General Fund**

**Expenditures**

| ACCOUNT NUMBER  | DESCRIPTION                            | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|---|--|-----------------------------|---------------------------|-----------------------------|---------------------------|
| <b>PARKS AND RECREATION DEPARTMENT</b>                |  |                             |                           |                             |                           |
| 01-4-1325-00  | Advertising/Printing/Publications      | \$2,500                     | \$2,643.50                | \$2,500                     | \$2,500                   |
| 01-4-1325-20  | Advertising-Applejack Field            | \$500                       | \$0.00                    | \$0                         | \$0                       |
| 01-4-1329-00  | Supplies                               | \$1,500                     | \$1,258.32                | \$750                       | \$750                     |
| 01-4-1330-00  | Dues & Subscriptions                   | \$600                       | \$150.00                  | \$600                       | \$500                     |
| 01-4-1335-00  | Precision Walk                         | \$400                       | \$463.21                  | \$400                       | \$400                     |
| 01-4-1337-00  | Electricity                            | \$7,000                     | \$9,638.25                | \$15,000                    | \$10,000                  |
| 01-4-1337-10  | Electricity-Applejack Field            | \$6,000                     | \$4,413.59                | \$5,500                     | \$5,500                   |
| 01-4-1338-00  | Heating Fuels                          | \$5,000                     | \$6,758.12                | \$8,500                     | \$9,600                   |
| 01-4-1350-00  | Pool Maintenance/Supplies              | \$20,000                    | \$21,367.00               | \$15,000                    | \$15,000                  |
| 01-4-1350-10  | Pool Uniforms                          | \$800                       | \$1,354.27                | \$900                       | \$1,000                   |
| 01-4-1360-00  | Propane-Building/Pool                  | \$6,000                     | \$0.00                    | \$0                         | \$0                       |
| 01-4-1371-20  | Applejack Field Maintenance            | \$16,000                    | \$14,270.60               | \$16,000                    | \$18,000                  |
| 01-4-1372-00  | Maintenance Contracts                  | \$1,000                     | \$0.00                    | \$0                         | \$0                       |
| 01-4-1380-00  | Miscellaneous                          | \$500                       | \$203.52                  | \$500                       | \$500                     |
| 01-4-1390-00  | Activenet-Credit Card Transaction Fees | \$2,000                     | \$786.71                  | \$2,000                     | \$3,000                   |
| 01-4-1391-00  | Activenet-Credit Card Fees             | \$750                       | \$1,478.32                | \$1,200                     | \$0                       |
| 01-4-1392-00  | Equipment Acquisition                  | \$5,000                     | \$2,143.44                | \$2,500                     | \$2,500                   |
| 01-4-1394-00  | Programs                               | \$40,000                    | \$39,259.76               | \$43,000                    | \$34,000                  |
| 01-4-1395-00  | Swim Team Expenses                     | \$10,000                    | \$1,645.98                | \$9,750                     | \$5,000                   |
|   | <b>TOTAL RECREATION DEPARTMENT</b>     | <b>\$125,550</b>            | <b>\$107,834.59</b>       | <b>\$124,100</b>            | <b>\$108,250</b>          |
| <b>HEALTH OFFICER</b>                                 |  |                             |                           |                             |                           |
| 01-4-1429-00  | Supplies                               | \$100                       | \$60.72                   | \$100                       | \$100                     |
| 01-4-1470-00  | Recording Fees                         | \$50                        | \$0.00                    | \$50                        | \$50                      |
| 01-4-1480-00  | Miscellaneous                          | \$100                       | \$0.00                    | \$100                       | \$100                     |
|   | <b>TOTAL HEALTH OFFICER</b>            | <b>\$250</b>                | <b>\$60.72</b>            | <b>\$250</b>                | <b>\$250</b>              |
| <b>TOWN CLERK</b>                                     |  |                             |                           |                             |                           |
| 01-4-1519-00  | Records Preservation                   | \$3,000                     | \$3,613.44                | \$3,000                     | \$3,000                   |
| 01-4-1530-00  | Dues & Subscriptions                   | \$600                       | \$501.00                  | \$600                       | \$600                     |
| 01-4-1571-00  | Maintenance Contracts                  | \$4,000                     | \$5,964.17                | \$4,500                     | \$5,000                   |
| 01-4-1580-00  | Miscellaneous                          | \$500                       | \$0.00                    | \$500                       | \$250                     |
| 01-4-1592-00  | Equipment Acquisition                  | \$0                         | \$0.00                    | \$0                         | \$1,500                   |
|   | <b>TOTAL TOWN CLERK</b>                | <b>\$8,100</b>              | <b>\$10,078.61</b>        | <b>\$8,600</b>              | <b>\$10,350</b>           |
| <b>ELECTIONS &amp; BOARD OF CIVIL AUTHORITY (BCA)</b> |  |                             |                           |                             |                           |
| 01-4-1628-00  | Training                               | \$250                       | \$0.00                    | \$200                       | \$200                     |
| 01-4-1630-00  | Contracted Services                    | \$5,000                     | \$2,757.65                | \$1,500                     | \$3,000                   |
| 01-4-1631-00  | Printing & Publications                | \$1,000                     | \$0.00                    | \$1,000                     | \$250                     |
| 01-4-1671-00  | Maintenance Contracts                  | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-1680-00  | Miscellaneous                          | \$750                       | \$244.82                  | \$200                       | \$400                     |
|   | <b>TOTAL ELECTIONS &amp; BCA</b>       | <b>\$7,000</b>              | <b>\$3,002.47</b>         | <b>\$2,900</b>              | <b>\$3,850</b>            |
| <b>TOWN HALL/PUBLIC SAFETY FACILITY (PSF)</b>         |  |                             |                           |                             |                           |
| 01-4-1734-00  | Water-Town Hall                        | \$525                       | \$341.76                  | \$540                       | \$560                     |
| 01-4-1734-50  | Water-PSF                              | \$2,000                     | \$1,958.87                | \$1,800                     | \$1,850                   |
| 01-4-1737-00  | Electricity-Town Hall                  | \$11,000                    | \$10,657.31               | \$11,500                    | \$12,000                  |
| 01-4-1737-50  | Electricity-PSF                        | \$16,800                    | \$16,920.68               | \$17,500                    | \$18,400                  |
| 01-4-1738-00  | Heating Fuels-Town Hall                | \$21,000                    | \$19,394.93               | \$22,000                    | \$21,500                  |
| 01-4-1738-50  | Heating Fuels-PSF                      | \$33,000                    | \$40,326.17               | \$34,000                    | \$35,000                  |
|   | <b>TOTAL TOWN HALL/PSF</b>             | <b>\$84,325</b>             | <b>\$89,599.72</b>        | <b>\$87,340</b>             | <b>\$89,310</b>           |

**Town Budget—General Fund**

**Expenditures**

| ACCOUNT NUMBER | DESCRIPTION                                 | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|----------------|---|-----------------------------|---------------------------|-----------------------------|---------------------------|
|                | GENERAL EXPENDITURES                        |                             |                           |                             |                           |
| 01-4-1818-00   | Telephone                                   | \$6,000                     | \$5,461.50                | \$7,500                     | \$14,000                  |
| 01-4-1819-00   | Internet Services                           | \$3,500                     | \$2,861.99                | \$3,500                     | \$3,500                   |
| 01-4-1819-50   | Wi-Fi                                       | \$5,000                     | \$1,971.50                | \$5,000                     | \$3,500                   |
| 01-4-1820-00   | Cell Phone                                  | \$6,000                     | \$9,156.33                | \$8,500                     | \$9,000                   |
| 01-4-1822-00   | Photocopiers                                | \$8,500                     | \$7,912.24                | \$9,000                     | \$8,000                   |
| 01-4-1824-00   | Travel                                      | \$2,500                     | \$626.73                  | \$1,500                     | \$1,500                   |
| 01-4-1825-00   | General Advertising                         | \$5,000                     | \$4,173.98                | \$4,000                     | \$4,500                   |
| 01-4-1825-10   | Fleet Vehicle Lease                         | \$0                         | \$0.00                    | \$0                         | \$9,000                   |
| 01-4-1825-20   | Fleet Vehicle Fuel                          | \$1,500                     | \$694.14                  | \$1,500                     | \$1,000                   |
| 01-4-1825-30   | Fleet Vehicle Maintenance                   | \$500                       | \$0.00                    | \$500                       | \$500                     |
| 01-4-1827-00   | Postage                                     | \$10,500                    | \$8,717.23                | \$11,000                    | \$10,000                  |
| 01-4-1828-00   | Training-General                            | \$6,000                     | \$5,109.65                | \$6,000                     | \$6,000                   |
| 01-4-1829-00   | Computer & Office Supplies/Equipment        | \$17,000                    | \$30,680.62               | \$18,000                    | \$19,000                  |
| 01-4-1830-00   | Pre-Employment Expenses                     | \$500                       | \$144.50                  | \$500                       | \$500                     |
| 01-4-1840-00   | Junc Proj-Information Officer Expenses      | \$4,900                     | \$0.00                    | \$0                         | \$0                       |
| 01-4-1850-00   | Town Report Printing/Mailing/Advertising    | \$9,000                     | \$5,562.19                | \$8,000                     | \$7,000                   |
| 01-4-1871-00   | Legal/Consulting                            | \$38,000                    | \$45,837.24               | \$38,000                    | \$28,000                  |
| 01-4-1871-20   | Consulting-Public Safety                    | \$0                         | \$0.00                    | \$0                         | \$20,000                  |
| 01-4-1871-50   | Legal-Real Estate Tax Appeal Expenses       | \$0                         | \$863.50                  | \$0                         | \$0                       |
| 01-4-1871-55   | Legal-Tax Sales Expenses                    | \$0                         | \$145.85                  | \$0                         | \$0                       |
| 01-4-1872-00   | Property Maps                               | \$6,000                     | \$5,584.00                | \$6,000                     | \$6,000                   |
| 01-4-1874-00   | Audit                                       | \$10,000                    | \$9,450.00                | \$10,000                    | \$10,500                  |
| 01-4-1875-00   | Recreation/Town Facilities Fees-MEMS/Others | \$100,000                   | \$100,000.00              | \$75,000                    | \$50,000                  |
| 01-4-1876-00   | State Property Tax                          | \$29,000                    | \$20,187.37               | \$22,000                    | \$23,000                  |
| 01-4-1878-00   | Manchester Rescue Squad                     | \$0                         | \$0.00                    | \$10,000                    | \$5,000                   |
| 01-4-1879-00   | Bennington County Regional Commission       | \$5,100                     | \$5,043.25                | \$5,195                     | \$5,300                   |
| 01-4-1880-00   | Listers Errors & Omissions-Municipal Tax    | \$5,000                     | \$0.00                    | \$5,000                     | \$5,000                   |
| 01-4-1881-00   | County Taxes                                | \$90,000                    | \$78,033.86               | \$82,000                    | \$82,000                  |
| 01-4-1882-00   | Tax Appeals-Court Imposed                   | \$1,000                     | \$21,000.00               | \$1,000                     | \$1,000                   |
| 01-4-1883-00   | Uncollectible Taxes                         | \$3,000                     | \$3,130.29                | \$3,000                     | \$3,000                   |
| 01-4-1884-00   | Tax Abatements                              | \$500                       | \$0.00                    | \$500                       | \$500                     |
| 01-4-1885-00   | Street Lights                               | \$30,000                    | \$29,860.32               | \$31,000                    | \$31,500                  |
| 01-4-1886-00   | VT League-Cities & Towns                    | \$5,125                     | \$5,125.00                | \$5,400                     | \$5,517                   |
| 01-4-1887-00   | Village Alloc-Highways                      | \$41,000                    | \$44,117.30               | \$41,500                    | \$43,000                  |
| 01-4-1888-00   | Village Alloc-St Li/Sidew                   | \$4,400                     | \$3,343.33                | \$4,500                     | \$4,800                   |
| 01-4-1889-00   | Solid Waste Disposal                        | \$17,000                    | \$30,174.58               | \$18,000                    | \$36,000                  |
| 01-4-1890-00   | Recycling/Hazardous Waste                   | \$16,000                    | \$5,940.85                | \$16,000                    | \$0                       |
| 01-4-1891-00   | Memorial Day                                | \$1,500                     | \$1,376.93                | \$1,500                     | \$1,500                   |
| 01-4-1893-00   | Conservation Commission                     | \$100                       | \$18.00                   | \$100                       | \$100                     |
| 01-4-1894-00   | Bicenquingenary Celebration (Year 2011)     | \$0                         | \$0.00                    | \$0                         | \$6,500                   |
| 01-4-1895-00   | Insurance-Property/Liability                | \$45,000                    | \$46,852.77               | \$51,000                    | \$60,000                  |
| 01-4-1895-50   | Transfer Out-High Deductible Fund           | \$10,000                    | \$649.15                  | \$5,000                     | \$5,000                   |
| 01-4-1896-00   | Fire Equipment Reserve Fund                 | \$46,000                    | \$46,322.23               | \$12,000                    | \$40,000                  |
| 01-4-1896-10   | Trans to CIRC-Fire Dept                     | \$29,000                    | \$28,677.77               | \$35,000                    | \$35,000                  |
| 01-4-1897-00   | Debt-Principal & Interest                   | \$197,643                   | \$232,721.82              | \$280,239                   | \$271,191                 |
| 01-4-1898-00   | Factory Point Cemetery Operating            | \$0                         | \$0.00                    | \$0                         | \$5,000                   |
| 01-4-1899-10   | VT Coalition of Municipalities              | \$250                       | \$0.00                    | \$250                       | \$0                       |
| 01-4-1899-70   | Town Service Officer                        | \$250                       | \$0.00                    | \$250                       | \$250                     |
| 01-4-1899-90   | Miscellaneous                               | \$500                       | \$0.00                    | \$500                       | \$500                     |
|                | <b>TOTAL GENERAL EXPENDITURES</b>           | <b>\$817,768</b>            | <b>\$847,528.01</b>       | <b>\$844,434</b>            | <b>\$882,158</b>          |

**Town Budget—General Fund**

**Expenditures**

| ACCOUNT NUMBER | DESCRIPTION                                     | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|----------------|---|-----------------------------|---------------------------|-----------------------------|---------------------------|
|                | PERSONNEL-SALARIES/WAGES                        |                             |                           |                             |                           |
| 01-4-2501-10   | Legislative-Selectboard                         | \$6,000                     | \$6,000.00                | \$6,000                     | \$6,000                   |
| 01-4-2502-10   | Admin-Town Managers Office                      | \$93,125                    | \$87,079.24               | \$93,560                    | \$63,706                  |
| 01-4-2502-20   | Admin-Operations/Human Resources                | \$33,050                    | \$21,350.43               | \$51,273                    | \$84,700                  |
| 01-4-2503-10   | Finance-Full time                               | \$55,410                    | \$53,254.34               | \$49,019                    | \$50,438                  |
| 01-4-2503-20   | Finance-Treasurer                               | \$23,945                    | \$23,944.08               | \$24,484                    | \$25,195                  |
| 01-4-2503-40   | Finance-Board of Tax Abatement                  | \$100                       | \$0.00                    | \$100                       | \$100                     |
| 01-4-2504-10   | Assessing-Full time                             | \$24,788                    | \$37,324.17               | \$25,540                    | \$26,279                  |
| 01-4-2504-20   | Assessing-Listers                               | \$9,250                     | \$16,745.69               | \$10,000                    | \$10,300                  |
| 01-4-2506-10   | Planning/Zoning-Full time                       | \$76,000                    | \$73,302.92               | \$78,311                    | \$65,000                  |
| 01-4-2506-30   | Planning/Zoning-Economic Development            | \$24,788                    | \$12,441.39               | \$25,540                    | \$26,279                  |
| 01-4-2507-10   | DPW-Director/Mechanic-Full time                 | \$106,500                   | \$109,297.04              | \$109,934                   | \$113,290                 |
| 01-4-2507-15   | DPW-Director/Mechanic-Overtime                  | \$40,000                    | \$18,270.86               | \$38,000                    | \$39,000                  |
| 01-4-2507-20   | DPW-Director/Mechanic-Outside Billable          | \$7,000                     | \$4,924.56                | \$7,000                     | \$7,000                   |
| 01-4-2507-25   | DPW-Director/Mechanic-Outside Billable-Overtime | \$0                         | \$289.68                  | \$0                         | \$0                       |
| 01-4-2508-10   | DPW-Facilities-Full time                        | \$80,407                    | \$88,912.40               | \$111,795                   | \$114,700                 |
| 01-4-2508-15   | DPW-Facilities-Full time-Overtime               | \$0                         | \$1,710.94                | \$0                         | \$0                       |
| 01-4-2508-20   | DPW-Facilities-Seasonal                         | \$30,000                    | \$30,087.00               | \$23,000                    | \$23,800                  |
| 01-4-2508-25   | DPW-Facilities-Seasonal-Overtime                | \$0                         | \$499.09                  | \$0                         | \$0                       |
| 01-4-2509-10   | DPW-Highways-Full time                          | \$79,550                    | \$79,851.20               | \$81,962                    | \$84,314                  |
| 01-4-2509-15   | DPW-Highways-Full time-Overtime                 | \$0                         | \$18,035.33               | \$0                         | \$0                       |
| 01-4-2509-20   | DPW-Highways-Seasonal                           | \$1,000                     | \$0.00                    | \$1,000                     | \$0                       |
| 01-4-2509-25   | DPW-Highways-Seas-OT                            | \$0                         | \$198.00                  | \$0                         | \$0                       |
| 01-4-2510-10   | Police Dept-Police Management                   | \$192,000                   | \$530.00                  | \$129,010                   | \$203,075                 |
| 01-4-2510-20   | Police-Officers-Full time                       | \$258,000                   | \$406,532.32              | \$344,000                   | \$283,100                 |
| 01-4-2510-25   | Police-Officers-Overtime                        | \$60,000                    | \$62,045.83               | \$62,000                    | \$63,000                  |
| 01-4-2510-27   | Police-Overtime-Criminal Investigations         | \$5,000                     | \$47.81                   | \$2,500                     | \$2,500                   |
| 01-4-2510-28   | Police-GHSP Grants                              | \$0                         | \$8,485.58                | \$0                         | \$0                       |
| 01-4-2510-30   | Dispatcher-Full time                            | \$135,200                   | \$153,668.92              | \$133,810                   | \$137,290                 |
| 01-4-2510-35   | Dispatcher-Full time-Overtime                   | \$25,000                    | \$21,079.54               | \$25,000                    | \$25,500                  |
| 01-4-2510-50   | Police-Part time/Prisoner Transport             | \$23,000                    | \$43,531.54               | \$24,000                    | \$30,000                  |
| 01-4-2510-53   | PD-FBI Academy Coverage                         | \$0                         | \$0.00                    | \$0                         | \$8,500                   |
| 01-4-2510-55   | PD-OT-Special Officer                           | \$0                         | \$3,344.84                | \$0                         | \$0                       |
| 01-4-2510-60   | Dispatcher-Spare                                | \$19,000                    | \$38,438.94               | \$22,000                    | \$23,000                  |
| 01-4-2511-10   | Fire Dept-Administration                        | \$7,700                     | \$7,700.00                | \$7,700                     | \$7,700                   |
| 01-4-2511-20   | Fire Dept-Firefighters                          | \$22,200                    | \$22,305.49               | \$22,500                    | \$22,500                  |
| 01-4-2512-05   | Public Safety-Director                          | \$25,000                    | \$0.00                    | \$0                         | \$0                       |
| 01-4-2512-10   | Emergency Management                            | \$4,000                     | \$4,000.00                | \$4,000                     | \$4,000                   |
| 01-4-2513-10   | Parks/Rec-Full time                             | \$47,500                    | \$56,775.03               | \$81,392                    | \$84,494                  |
| 01-4-2513-20   | Parks/Rec-Part time                             | \$46,000                    | \$34,742.76               | \$14,000                    | \$15,000                  |
| 01-4-2513-30   | Parks/Rec-Pool-Straight time                    | \$41,000                    | \$44,073.81               | \$39,000                    | \$39,000                  |
| 01-4-2513-35   | Parks/Rec-Pool-Overtime                         | \$0                         | \$204.37                  | \$0                         | \$0                       |
| 01-4-2513-35   | Parks/Rec-Pool-Swim Team                        | \$7,000                     | \$11,079.44               | \$7,250                     | \$10,000                  |
| 01-4-2513-45   | Parks/Rec-Pool-Swim Team-Overtime               | \$0                         | \$37.13                   | \$0                         | \$0                       |
| 01-4-2513-50   | Parks/Rec-Camp Counselors                       | \$18,000                    | \$15,964.63               | \$17,500                    | \$15,000                  |
| 01-4-2513-71   | Parks/Rec-AJ Field Wages                        | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2514-10   | Health Officer-Stipend                          | \$4,000                     | \$4,000.00                | \$4,000                     | \$4,000                   |
| 01-4-2514-20   | Health Officer-Hourly Wage                      | \$500                       | \$37.50                   | \$500                       | \$500                     |
| 01-4-2515-10   | Town Clerk Salary                               | \$42,500                    | \$41,818.14               | \$42,924                    | \$44,164                  |
| 01-4-2515-20   | Town Clerk Assistant-Salary                     | \$26,000                    | \$26,000.00               | \$26,600                    | \$29,000                  |
| 01-4-2515-30   | Contracted Salary-Assistant Town Clerk          | \$600                       | \$0.00                    | \$600                       | \$500                     |
| 01-4-2516-10   | BCA (Board of Civil Authority)-Elections        | \$3,500                     | \$2,328.24                | \$2,000                     | \$2,600                   |
| 01-4-2516-20   | BCA-Tax Appeals                                 | \$2,000                     | \$210.45                  | \$2,000                     | \$1,000                   |
| 01-4-2540-20   | Junc Proj-Information Officer Federal           | \$35,000                    | \$0.00                    | \$0                         | \$0                       |
| 01-4-2570-10   | Employee Performance Bonus                      | \$19,000                    | \$16,000.00               | \$20,500                    | \$21,500                  |
| 01-4-2570-20   | Longevity/Sick/Holiday Wage                     | \$8,000                     | \$6,860.00                | \$12,000                    | \$10,500                  |
| 01-4-2570-30   | Police Dept-Bonus Wage                          | \$12,000                    | \$1,375.00                | \$20,000                    | \$19,000                  |
|                | TOTAL PERSONNEL-SALARIES/WAGES                  | \$1,779,613                 | \$1,716,735.67            | \$1,803,304                 | \$1,846,524               |

**Town Budget—General Fund**

**Expenditures**

| ACCOUNT NUMBER                                    | DESCRIPTION                                     | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|---|---|-----------------------------|---------------------------|-----------------------------|---------------------------|
|   | ALLOCABLE EXPENDITURES                          |                             |                           |                             |                           |
| 01-4-2610-00                                      | FICA/MEDI                                       | \$135,000                   | \$130,169.04              | \$137,000                   | \$138,000                 |
| 01-4-2620-00                                      | Unemployment Insurance                          | \$6,000                     | \$10,167.60               | \$8,000                     | \$12,500                  |
| 01-4-2620-30                                      | Health Insurance Premium-Retiree                | \$2,800                     | \$2,843.48                | \$2,900                     | \$0                       |
| 01-4-2630-00                                      | Health Insurance Premium                        | \$263,000                   | \$248,699.53              | \$295,000                   | \$395,000                 |
| 01-4-2630-10                                      | HSA-Employer Contribution                       | \$133,000                   | \$137,030.46              | \$148,200                   | \$0                       |
| 01-4-2630-70                                      | Health Care Wellness                            | \$3,000                     | \$653.32                  | \$3,000                     | \$2,000                   |
| 01-4-2640-00                                      | AD/D, Life Insurance, Short Term Disability Ins | \$19,500                    | \$18,595.49               | \$21,000                    | \$21,500                  |
| 01-4-2650-00                                      | Worker's Compensation Insurance                 | \$35,500                    | \$38,348.43               | \$46,000                    | \$50,000                  |
| 01-4-2660-00                                      | Pension/Retirement                              | \$92,000                    | \$86,384.40               | \$91,000                    | \$88,000                  |
| 01-4-2680-00                                      | Dental Insurance                                | \$17,000                    | \$19,056.97               | \$20,900                    | \$21,000                  |
| 01-4-2690-00                                      | Section 125 Administration Fees                 | \$750                       | \$232.00                  | \$750                       | \$750                     |
|   | TOTAL ALLOCABLE EXPENDITURES                    | \$707,550                   | \$692,180.72              | \$773,750                   | \$728,750                 |
| <b>TOTAL OPERATING EXPENDITURES</b>               |   | <b>\$4,118,681</b>          | <b>\$4,040,012.79</b>     | <b>\$4,224,328</b>          | <b>\$4,236,592</b>        |
|   | CAPITAL EXPENDITURES                            |                             |                           |                             |                           |
| 01-4-2808-50                                      | Energy Audit Implementation                     | \$0                         | \$0.00                    | \$5,000                     | \$0                       |
| 01-4-2808-60                                      | WiFi Downtown                                   | \$0                         | \$1,350.00                | \$0                         | \$0                       |
| 01-4-2808-70                                      | Roof Repair-PSF                                 | \$60,000                    | \$56,076.70               | \$0                         | \$0                       |
| 01-4-2809-03                                      | Vehicle Acquisition-Highway                     | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-06                                      | Equipment-Highway                               | \$40,000                    | \$36,795.28               | \$33,500                    | \$35,000                  |
| 01-4-2809-07                                      | Sidewalk Replacement-Highway                    | \$115,000                   | \$116,473.36              | \$0                         | \$0                       |
| 01-4-2809-08                                      | Sidewalk Replacement-Design                     | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-10                                      | Road Paving-West Road                           | \$230,000                   | \$55,121.40               | \$230,000                   | \$0                       |
| 01-4-2809-11                                      | DPW-Salt Shed                                   | \$0                         | \$0.00                    | \$0                         | \$200,000                 |
| 01-4-2809-40                                      | Junction Construction-Federal                   | \$2,214,927                 | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-41                                      | Junction-Management-Federal                     | \$171,366                   | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-42                                      | Junction-Non Participating                      | \$205,278                   | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-46                                      | Junction-Sewer Portion                          | \$90,000                    | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-48                                      | Junction-Water Portion                          | \$62,000                    | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-50                                      | Roundabout-Design                               | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-53                                      | Roundabout Phase II (Storm Drains)              | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-54                                      | Roundabout Phase III (Bridge Construction)      | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-55                                      | Roundabout Phase IV (Roadway)                   | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2809-86                                      | Beautification/Signs                            | \$2,000                     | \$0.00                    | \$0                         | \$0                       |
| 01-4-2810-50                                      | Transfer to Police Vehicle Reserve              | \$25,000                    | \$17,754.18               | \$20,000                    | \$38,000                  |
| 01-4-2811-11                                      | Equipment Acquisition-Fire Department           | \$40,000                    | \$0.00                    | \$28,000                    | \$0                       |
| 01-4-2811-14                                      | Vehicle Acquisition-Fire Department             | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2812-20                                      | Emergency Operations Center                     | \$10,000                    | \$12,391.98               | \$0                         | \$0                       |
| 01-4-2813-22                                      | Rotary Club-Special Projects                    | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2813-24                                      | Poolhouse Design                                | \$0                         | \$83,633.22               | \$0                         | \$0                       |
| 01-4-2813-26                                      | Poolhouse Construction                          | \$0                         | \$1,520,072.69            | \$0                         | \$0                       |
| 01-4-2813-29                                      | Pool Safety Cover                               | \$0                         | \$0.00                    | \$0                         | \$12,000                  |
| 01-4-2813-40                                      | Park Improvements-Dana L Thompson Park          | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 01-4-2819-13                                      | Cemetery-Headstones Acquisitions                | \$3,500                     | \$0.00                    | \$3,500                     | \$0                       |
| 01-4-2830-10                                      | Communications/Radios Upgrades                  | \$10,000                    | \$3,454.92                | \$0                         | \$0                       |
|   | TOTAL CAPITAL EXPENDITURES                      | \$3,279,071                 | \$1,903,123.73            | \$320,000                   | \$285,000                 |
| <b>TOTAL OPERATING &amp; CAPITAL EXPENDITURES</b> |   | <b>\$7,397,752</b>          | <b>\$5,943,136.52</b>     | <b>\$4,544,328</b>          | <b>\$4,521,592</b>        |

**Town Budget—General Fund****Expenditures**

| ACCOUNT NUMBER            | DESCRIPTION                           | 2012-2013<br>BUDGETED<br>EXPENSES | 2012-2013<br>ACTUAL<br>EXPENSES | 2013-2014<br>BUDGETED<br>EXPENSES | 2014-2015<br>BUDGET<br>PROPOSAL |
|---------------------------|---------------------------------------|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
|                           | TOWN APPROPRIATIONS                   |                                   |                                 |                                   |                                 |
| 01-4-2941-00              | RSVP                                  | \$3,250                           | \$3,250.00                      | \$3,250                           |                                 |
| 01-4-2943-00              | SW Vt Council on Aging                | \$4,000                           | \$4,000.00                      | \$4,000                           |                                 |
| 01-4-2947-00              | Manchester Rescue Squad               | \$15,000                          | \$15,000.00                     | \$0                               |                                 |
| 01-4-2949-00              | The Collaborative                     | \$0                               | \$0.00                          | \$1,000                           |                                 |
| 01-4-2950-00              | Community Action SW VT (BROC)         | \$1,811                           | \$1,811.00                      | \$1,811                           |                                 |
| 01-4-2951-00              | PAVE-Against Violence                 | \$1,850                           | \$1,850.00                      | \$1,850                           |                                 |
| 01-4-2953-00              | Bennington Area Habitat for Humanity  | \$2,400                           | \$2,400.00                      | \$2,400                           |                                 |
| 01-4-2955-00              | Neighbor to Neighbor                  | \$1,500                           | \$1,500.00                      | \$1,500                           |                                 |
| 01-4-2957-00              | Center for Independent Living         | \$420                             | \$420.00                        | \$420                             |                                 |
| 01-4-2958-00              | Tutorial Center                       | \$2,500                           | \$2,500.00                      | \$2,500                           |                                 |
| 01-4-2959-00              | Center for Restorative Justice        | \$2,000                           | \$2,000.00                      | \$2,000                           |                                 |
| 01-4-2960-00              | Bennington Coalition for the Homeless | \$1,500                           | \$0.00                          | \$1,500                           |                                 |
| 01-4-2961-00              | GNAT-Television Access                | \$5,000                           | \$5,000.00                      | \$2,000                           |                                 |
| 01-4-2962-00              | VABVI - Blind & Visually Impaired     | \$500                             | \$500.00                        | \$500                             |                                 |
| 01-4-2965-00              | Mark Skinner Library                  | \$153,200                         | \$153,200.00                    | \$153,200                         |                                 |
|                           | TOTAL TOWN APPROPRIATIONS             | \$194,931                         | \$193,431.00                    | \$177,931                         | \$0                             |
| <b>TOTAL EXPENDITURES</b> |                                       | <b>\$7,592,683</b>                | <b>\$6,136,567.52</b>           | <b>\$4,722,259</b>                | <b>\$4,521,592</b>              |

*Appropriations  
will be voted  
at Town  
Meeting*

**Town Budget—Sewer Fund****Revenues**

| ACCOUNT NUMBER                        | DESCRIPTION                           | 2012-2013<br>BUDGETED<br>REVENUE | 2012-2013<br>ACTUAL<br>REVENUE | 2013-2014<br>BUDGETED<br>REVENUE | 2014-2015<br>BUDGET<br>PROPOSAL |
|---------------------------------------|---------------------------------------|----------------------------------|--------------------------------|----------------------------------|---------------------------------|
| 02-3-0301-00                          | Connections                           | \$10,000                         | \$9,896.64                     | \$10,000                         | \$10,000                        |
| 02-3-0302-00                          | User Charges                          | \$290,000                        | \$284,016.72                   | \$295,000                        | \$306,000                       |
| 02-3-0303-00                          | Assesment Charges                     | \$70,000                         | \$68,937.36                    | \$73,000                         | \$73,000                        |
| 02-3-0304-00                          | Miscellaneous                         | \$50                             | \$0.00                         | \$50                             | \$50                            |
| 02-3-0310-10                          | Sale of Vehicle                       | \$0                              | \$1,500.00                     | \$0                              | \$0                             |
| 02-3-0316-00                          | Interest on Investments               | \$4,500                          | \$1,471.91                     | \$4,000                          | \$2,000                         |
| 02-3-0318-00                          | Interest on Delinquent Sewer Accounts | \$3,500                          | \$2,753.41                     | \$3,000                          | \$3,000                         |
| 02-3-0325-00                          | Transfer in From Sewer Capital Fund   | \$0                              | \$0.00                         | \$0                              | \$0                             |
| 02-3-7010-00                          | Transfer In-Roundabout Project        | \$90,000                         | \$0.00                         | \$0                              | \$0                             |
| 02-3-7010-50                          | Bond Proceeds Debt Service            | \$40,000                         | \$0.00                         | \$33,320                         | \$33,320                        |
| <b>TOTAL SEWER DEPARTMENT REVENUE</b> |                                       | <b>\$508,050</b>                 | <b>\$368,576.04</b>            | <b>\$418,370</b>                 | <b>\$427,370</b>                |

**Town Budget—Sewer Fund****Operating Expenditures**

| ACCOUNT NUMBER                            | DESCRIPTION                               | 2012-2013<br>BUDGETED<br>EXPENSES | 2012-2013<br>ACTUAL<br>EXPENSES | 2013-2014<br>BUDGETED<br>EXPENSES | 2014-2015<br>BUDGET<br>PROPOSAL |
|---|---|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| 02-4-0404-00                              | Salaries/Wages-Full Time                  | \$67,491                          | \$68,750.15                     | \$69,004                          | \$70,992                        |
| 02-4-0408-00                              | Overtime                                  | \$7,000                           | \$6,377.33                      | \$7,000                           | \$7,000                         |
| 02-4-0411-00                              | Salaries-Administrative                   | \$44,998                          | \$45,183.60                     | \$50,250                          | \$51,520                        |
| 24-4-0412-00                              | Merit Raise/Performance Bonus             | \$2,600                           | \$2,600.00                      | \$2,700                           | \$2,700                         |
| 02-4-0412-10                              | Employee Longevity/sick/Holiday           | \$1,500                           | \$1,041.00                      | \$1,600                           | \$1,600                         |
| 02-4-0414-00                              | FICA/MEDI                                 | \$9,500                           | \$8,982.27                      | \$10,000                          | \$10,300                        |
| 02-4-0416-00                              | Unemployment Compensation Insurance       | \$1,100                           | \$1,786.20                      | \$1,600                           | \$2,200                         |
| 02-4-0418-00                              | Worker's Compensation Insurance           | \$1,750                           | \$1,938.88                      | \$2,400                           | \$2,600                         |
| 02-4-0420-00                              | Health Insurance                          | \$24,000                          | \$24,711.56                     | \$26,600                          | \$31,900                        |
| 02-4-0420-10                              | HSA-Employer Share                        | \$12,500                          | \$12,577.55                     | \$13,250                          | \$0                             |
| 02-4-0422-00                              | Dental Insurance                          | \$1,900                           | \$1,315.56                      | \$1,525                           | \$1,550                         |
| 02-4-0424-00                              | Pension                                   | \$7,500                           | \$7,155.59                      | \$7,850                           | \$8,100                         |
| 02-4-0426-00                              | AD/D-Life Insurance-Short Term Disability | \$1,500                           | \$1,530.72                      | \$1,800                           | \$1,900                         |
| 02-4-0428-00                              | Training                                  | \$1,600                           | \$326.52                        | \$1,000                           | \$1,000                         |
| 02-4-0432-00                              | Uniforms                                  | \$1,800                           | \$1,795.27                      | \$1,800                           | \$1,900                         |
| 02-4-0506-00                              | Office Expense                            | \$2,000                           | \$2,270.99                      | \$2,000                           | \$2,100                         |
| 02-4-0518-00                              | Telephone                                 | \$1,200                           | \$815.68                        | \$1,200                           | \$1,000                         |
| 02-4-0519-00                              | Cell Phone                                | \$600                             | \$715.13                        | \$650                             | \$800                           |
| 02-4-0520-00                              | Internet                                  | \$250                             | \$194.64                        | \$250                             | \$250                           |
| 02-4-0524-00                              | Photocopies                               | \$500                             | \$360.84                        | \$500                             | \$500                           |
| 02-4-0526-00                              | Travel                                    | \$250                             | \$0.00                          | \$250                             | \$250                           |
| 02-4-0527-00                              | Postage                                   | \$2,400                           | \$1,838.75                      | \$2,300                           | \$2,300                         |
| 02-4-0604-00                              | Electricity                               | \$31,500                          | \$29,580.61                     | \$31,500                          | \$32,000                        |
| 02-4-0614-00                              | Plant Maintenance                         | \$6,400                           | \$572.54                        | \$5,000                           | \$7,000                         |
| 02-4-0614-10                              | Plant Maintenance-Buildings               | \$2,200                           | \$122.31                        | \$2,200                           | \$3,000                         |
| 02-4-0614-20                              | Plant Maintenance-Chemicals               | \$10,000                          | \$5,562.34                      | \$7,500                           | \$9,000                         |
| 02-4-0650-00                              | Tree Care                                 | \$1,000                           | \$0.00                          | \$0                               | \$1,000                         |
| 02-4-0704-00                              | Insurance-Prop, Liab, Etc                 | \$10,000                          | \$9,895.68                      | \$11,000                          | \$12,000                        |
| 02-4-0710-00                              | Transfer Out-High Deductible Fund         | \$5,000                           | \$0.00                          | \$5,000                           | \$5,000                         |
| 02-4-0720-00                              | Computer Expenses                         | \$1,000                           | \$1,704.80                      | \$1,000                           | \$1,000                         |
| 02-4-0808-00                              | Vehicle Fuel                              | \$3,800                           | \$3,549.62                      | \$3,900                           | \$3,500                         |
| 02-4-0810-00                              | Heating Fuel                              | \$6,800                           | \$6,779.33                      | \$7,000                           | \$7,600                         |
| 02-4-0812-00                              | Vehicle Maintenance                       | \$1,600                           | \$1,065.98                      | \$2,000                           | \$3,000                         |
| 02-4-0823-00                              | Equipment Maintenance                     | \$3,000                           | \$2,093.92                      | \$3,000                           | \$3,000                         |
| 02-4-0824-00                              | System Maintenance                        | \$20,000                          | \$13,931.34                     | \$15,000                          | \$15,000                        |
| 02-4-0825-00                              | Advertising                               | \$500                             | \$416.84                        | \$250                             | \$250                           |
| 02-4-0834-00                              | Tools                                     | \$500                             | \$663.21                        | \$1,000                           | \$1,000                         |
| 02-4-0884-00                              | Lab Supplies                              | \$4,000                           | \$6,027.35                      | \$6,000                           | \$5,000                         |
| 02-4-1002-00                              | Audit                                     | \$2,100                           | \$2,025.00                      | \$2,200                           | \$2,300                         |
| 02-4-1005-00                              | Legal                                     | \$4,000                           | \$29,031.13                     | \$4,000                           | \$4,500                         |
| 02-4-1012-00                              | Consultants                               | \$7,500                           | \$8,066.55                      | \$6,000                           | \$7,000                         |
| 02-4-1013-00                              | Permit Fees                               | \$1,000                           | \$951.70                        | \$2,000                           | \$1,500                         |
| 02-4-1045-00                              | Transfer to Capital Improvement Fund      | \$10,000                          | \$9,896.64                      | \$10,000                          | \$10,000                        |
| 02-4-1825-10                              | Fleet Vehicle-Lease                       | \$0                               | \$0.00                          | \$0                               | \$1,000                         |
| 02-4-1825-20                              | Fleet Vehicle-Fuel                        | \$0                               | \$85.82                         | \$100                             | \$100                           |
| 02-4-1825-30                              | Fleet Vehicle-Maintenance                 | \$0                               | \$0.00                          | \$100                             | \$100                           |
| 02-4-1906-00                              | Miscellaneous                             | \$500                             | \$700.51                        | \$500                             | \$500                           |
| 02-4-1942-00                              | Bond Interest                             | \$56,940                          | \$56,771.65                     | \$56,403                          | \$55,465                        |
| <b>TOTAL SEWER OPERATING EXPENDITURES</b> |   | <b>\$383,279</b>                  | <b>\$381,763.10</b>             | <b>\$388,182</b>                  | <b>\$393,277</b>                |

**Town Budget—Sewer Fund****Capital Expenditures**

| ACCOUNT NUMBER                               | DESCRIPTION  | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|--|--|-----------------------------|---------------------------|-----------------------------|---------------------------|
| 02-4-2830-10                                 | Communications/Radios Upgrades                         | \$1,000                     | \$0.00                    | \$0                         | \$0                       |
| 02-4-7030-20                                 | Highland Ave-Main-Construction-FY11&FY12               | \$0                         | \$16,256.37               | \$0                         | \$0                       |
| 02-4-7040-00                                 | Facility Paving  | \$0                         | \$0.00                    | \$10,000                    | \$0                       |
| 02-4-7040-20                                 | Main Construction-Franklin/Dillingham/Williams St-FY12 | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 02-4-7050-00                                 | Vehicle Acquisition                                    | \$0                         | \$20,893.61               | \$0                         | \$0                       |
| 02-4-7050-10                                 | Energy Conservation                                    | \$5,000                     | \$0.00                    | \$0                         | \$0                       |
| 02-4-7050-50                                 | Witherall Ln-Emergency Repair-Sewer Main Failure-FY12  | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 02-4-7060-10                                 | Main Construct-Roundabout                              | \$90,000                    | \$0.00                    | \$0                         | \$0                       |
| 02-4-7060-20                                 | Main Oversight-Roundabout                              | \$0                         | \$0.00                    | \$0                         | \$0                       |
| <b>TOTAL SEWER DEPT CAPITAL EXPENDITURES</b> |  | <b>\$96,000</b>             | <b>\$37,149.98</b>        | <b>\$10,000</b>             | <b>\$0</b>                |
| 02-2-0270-00                                 | Debt Retirement  | \$23,128                    | \$23,127.38               | \$17,308                    | \$17,308                  |
| <b>TOTAL SEWER DEPARTMENT EXPENDITURES</b>   |  | <b>\$502,407</b>            | <b>\$442,040.46</b>       | <b>\$415,490</b>            | <b>\$410,585</b>          |

**Town Budget—Water Fund****Revenues**

| ACCOUNT NUMBER                         | DESCRIPTION                           | 2012-2013 BUDGETED REVENUE | 2012-2013 ACTUAL REVENUE | 2013-2014 BUDGETED REVENUE | 2014-2015 BUDGET PROPOSAL |
|--|---------------------------------------|----------------------------|--------------------------|----------------------------|---------------------------|
| 03-3-0301-00                           | Connections                           | \$10,000                   | \$5,588.00               | \$10,000                   | \$10,000                  |
| 03-3-0302-00                           | User Charges                          | \$565,000                  | \$552,103.53             | \$570,000                  | \$590,000                 |
| 03-3-0304-00                           | Miscellaneous                         | \$100                      | \$0.42                   | \$100                      | \$100                     |
| 03-3-0310-00                           | Sale of Equipment/Parts               | \$0                        | \$249.42                 | \$0                        | \$0                       |
| 03-3-0310-10                           | Sale of Vehicle                       | \$0                        | \$1,500.00               | \$0                        | \$0                       |
| 03-3-0312-00                           | Special Services                      | \$800                      | \$860.49                 | \$1,000                    | \$1,000                   |
| 03-3-0316-00                           | Interest on Investments               | \$18,000                   | \$12,993.74              | \$15,000                   | \$12,000                  |
| 03-3-0318-00                           | Interest on Delinquent Water Accounts | \$5,000                    | \$4,440.79               | \$4,500                    | \$4,500                   |
| 03-3-0346-00                           | Sale of Meters                        | \$2,000                    | \$584.51                 | \$2,000                    | \$2,000                   |
| 03-3-0350-00                           | Sprinkler Fees                        | \$36,000                   | \$35,760.00              | \$36,000                   | \$36,000                  |
| 03-3-0380-00                           | Unrealized Gain (Loss) on Investments | \$0                        | \$60,299.76              | \$0                        | \$0                       |
| 03-3-7010-00                           | Bond Proceeds                         | \$62,000                   | \$0.00                   | \$0                        | \$0                       |
| 03-3-7010-50                           | Bond Proceeds-Prior                   | \$60,000                   | \$0.00                   | \$20,000                   | \$26,117                  |
| <b>TOTAL WATER DEPARTMENT REVENUES</b> |                                       | <b>\$758,900</b>           | <b>\$674,630.08</b>      | <b>\$658,600</b>           | <b>\$681,717</b>          |

**Town Budget—Water Fund**

**Operating Expenditures**

| ACCOUNT NUMBER                            | DESCRIPTION                                 | 2012-2013<br>BUDGETED<br>EXPENSES | 2012-2013<br>ACTUAL<br>EXPENSES | 2013-2014<br>BUDGETED<br>EXPENSES | 2014-2015<br>BUDGET<br>PROPOSAL |
|---|---|-----------------------------------|---------------------------------|-----------------------------------|---------------------------------|
| 03-4-0404-00                              | Salaries                                    | \$67,491                          | \$68,425.55                     | \$69,004                          | \$70,992                        |
| 03-4-0408-00                              | Overtime                                    | \$9,000                           | \$6,991.37                      | \$9,250                           | \$9,000                         |
| 03-4-0411-00                              | Salaries-Administration                     | \$44,998                          | \$45,183.60                     | \$50,250                          | \$51,520                        |
| 03-4-0412-00                              | Merit Raise/Performance Bonus               | \$2,600                           | \$2,600.00                      | \$2,700                           | \$2,700                         |
| 03-4-0412-10                              | Longevity/Sick/Holiday Pay                  | \$1,500                           | \$874.00                        | \$1,600                           | \$1,600                         |
| 03-4-0414-00                              | FICA/MEDI                                   | \$9,600                           | \$9,018.21                      | \$10,200                          | \$10,300                        |
| 03-4-0416-00                              | Unemployment Insurance                      | \$1,100                           | \$1,786.20                      | \$1,600                           | \$2,200                         |
| 03-4-0418-00                              | Worker's Compensation Insurance             | \$2,100                           | \$2,326.65                      | \$2,800                           | \$3,100                         |
| 03-4-0420-00                              | Health Insurance                            | \$24,000                          | \$21,162.14                     | \$26,600                          | \$31,900                        |
| 03-4-0420-10                              | HSA-Employer Share                          | \$12,500                          | \$12,577.50                     | \$13,250                          | \$0                             |
| 03-4-0422-00                              | Dental Insurance                            | \$1,900                           | \$1,315.62                      | \$1,525                           | \$1,550                         |
| 03-4-0424-00                              | Pension                                     | \$7,600                           | \$7,155.59                      | \$7,900                           | \$8,100                         |
| 03-4-0426-00                              | AD/D, Life Insurance, Short Term Disability | \$1,500                           | \$1,530.79                      | \$1,800                           | \$1,900                         |
| 03-4-0428-00                              | Training                                    | \$1,600                           | \$326.52                        | \$1,000                           | \$1,000                         |
| 03-4-0432-00                              | Uniforms                                    | \$1,800                           | \$1,795.31                      | \$1,800                           | \$1,900                         |
| 03-4-0506-00                              | Office Expenses                             | \$2,000                           | \$2,324.25                      | \$2,000                           | \$2,100                         |
| 03-4-0518-00                              | Telephone                                   | \$1,000                           | \$815.82                        | \$1,000                           | \$1,000                         |
| 03-4-0519-00                              | Cell Phone                                  | \$600                             | \$715.20                        | \$650                             | \$800                           |
| 03-4-0520-00                              | Internet                                    | \$250                             | \$164.76                        | \$250                             | \$250                           |
| 03-4-0524-00                              | Photocopies                                 | \$500                             | \$603.86                        | \$500                             | \$500                           |
| 03-4-0526-00                              | Travel                                      | \$250                             | \$0.00                          | \$250                             | \$250                           |
| 03-4-0527-00                              | Postage                                     | \$2,400                           | \$1,838.76                      | \$2,300                           | \$2,400                         |
| 03-4-0531-00                              | Printing & Publications                     | \$500                             | \$0.00                          | \$500                             | \$500                           |
| 03-4-0604-00                              | Electricity                                 | \$40,000                          | \$39,365.28                     | \$40,000                          | \$42,500                        |
| 03-4-0704-00                              | Insurance-Prop/Liab/Etc                     | \$10,000                          | \$9,887.09                      | \$11,000                          | \$12,000                        |
| 03-4-0710-00                              | Transfer Out-High Deductible Fund           | \$5,000                           | \$0.00                          | \$5,000                           | \$5,000                         |
| 03-4-0720-00                              | Computer Expenses                           | \$1,000                           | \$1,704.81                      | \$1,000                           | \$1,000                         |
| 03-4-0808-00                              | Vehicle Fuel-Gas/Diesel                     | \$3,800                           | \$3,549.66                      | \$3,900                           | \$3,500                         |
| 03-4-0812-00                              | Vehicle Maintenance                         | \$1,600                           | \$1,452.28                      | \$2,000                           | \$3,000                         |
| 03-4-0823-00                              | System Maintenance                          | \$13,000                          | \$13,306.26                     | \$14,000                          | \$15,000                        |
| 03-4-0823-05                              | Backup Well #2-Chlorination-FY12 Project    | \$0                               | \$0.00                          | \$0                               | \$0                             |
| 03-4-0823-10                              | System Chemicals                            | \$2,200                           | \$1,908.42                      | \$2,600                           | \$2,500                         |
| 03-4-0823-20                              | Pressure Reducing Valves                    | \$4,000                           | \$0.00                          | \$0                               | \$0                             |
| 03-4-0827-00                              | Leak Detection/Repair                       | \$7,000                           | \$346.42                        | \$7,000                           | \$7,000                         |
| 03-4-0828-00                              | Equipment Maintenance                       | \$2,500                           | \$4,011.09                      | \$3,000                           | \$3,000                         |
| 03-4-0832-00                              | Advertising                                 | \$500                             | \$416.85                        | \$250                             | \$250                           |
| 03-4-0834-00                              | Tools                                       | \$500                             | \$1,068.60                      | \$1,000                           | \$1,000                         |
| 03-4-0884-00                              | Lab Testing/Supplies                        | \$3,500                           | \$4,610.42                      | \$6,200                           | \$5,000                         |
| 03-4-1002-00                              | Audit                                       | \$2,100                           | \$2,025.00                      | \$2,200                           | \$2,300                         |
| 03-4-1005-00                              | Legal                                       | \$4,000                           | \$29,387.17                     | \$4,000                           | \$4,500                         |
| 03-4-1012-00                              | Consultants                                 | \$11,000                          | \$7,623.55                      | \$10,000                          | \$10,000                        |
| 03-4-1013-00                              | Permit Fees                                 | \$7,000                           | \$6,065.20                      | \$6,000                           | \$7,000                         |
| 03-4-1045-00                              | Transfer to Capital Improvement Fund        | \$10,000                          | \$5,588.00                      | \$10,000                          | \$10,000                        |
| 03-4-1825-10                              | Fleet Vehicle-Lease                         | \$0                               | \$0.00                          | \$0                               | \$1,000                         |
| 03-4-1825-20                              | Fleet Vehicle-Fuel                          | \$0                               | \$85.86                         | \$100                             | \$100                           |
| 03-4-1825-30                              | Fleet Vehicle-Maintenance                   | \$0                               | \$0.00                          | \$100                             | \$100                           |
| 03-4-1906-00                              | Miscellaneous                               | \$500                             | \$1,931.80                      | \$500                             | \$500                           |
| 03-4-1940-00                              | Trust Account Fees                          | \$3,000                           | \$2,497.68                      | \$3,100                           | \$0                             |
| 03-4-1942-00                              | Bond Interest Expense                       | \$158,366                         | \$157,293.73                    | \$150,958                         | \$141,192                       |
| <b>TOTAL WATER OPERATING EXPENDITURES</b> |   | <b>\$487,355</b>                  | <b>\$483,656.87</b>             | <b>\$492,637</b>                  | <b>\$483,004</b>                |

***Town Budget—Water Fund***

***Capital Expenditures***

| ACCOUNT NUMBER                             | DESCRIPTION  | 2012-2013 BUDGETED EXPENSES | 2012-2013 ACTUAL EXPENSES | 2013-2014 BUDGETED EXPENSES | 2014-2015 BUDGET PROPOSAL |
|--|--|-----------------------------|---------------------------|-----------------------------|---------------------------|
| 03-4-2830-10                               | Communications/Radio Upgrades                        | \$1,000                     | \$0.00                    | \$0                         | \$0                       |
| 03-4-7011-00                               | Master Plan Update                                   | \$25,500                    | \$24,580.00               | \$0                         | \$0                       |
| 03-4-7020-00                               | Energy Conservation                                  | \$5,000                     | \$0.00                    | \$0                         | \$0                       |
| 03-4-7030-20                               | Main Construction-Highland Ave-FY11 & FY12           | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 03-4-7040-00                               | Facility Paving                                      | \$0                         | \$0.00                    | \$10,000                    | \$0                       |
| 03-4-7050-00                               | Vehicle Acquisition                                  | \$0                         | \$20,893.64               | \$0                         | \$0                       |
| 03-4-7050-10                               | Main Construction-Roundabout                         | \$62,000                    | \$0.00                    | \$0                         | \$0                       |
| 03-4-7050-20                               | Main Oversight-Roundabout                            | \$0                         | \$0.00                    | \$0                         | \$0                       |
| 03-4-7070-20                               | Main Const-Franklin/Dillingham/Williams St-FY12&FY13 | \$0                         | \$0.00                    | \$0                         | \$0                       |
| <b>TOTAL WATER CAPITAL EXPENDITURES</b>    |  | <b>\$93,500</b>             | <b>\$45,473.64</b>        | <b>\$10,000</b>             | <b>\$0</b>                |
| 03-1-5100-00                               | Debt Retirement                                      | \$174,319                   | \$174,319.36              | \$152,692                   | \$152,692                 |
| <b>TOTAL WATER DEPARTMENT EXPENDITURES</b> |  | <b>\$755,174</b>            | <b>\$703,449.87</b>       | <b>\$655,329</b>            | <b>\$635,696</b>          |





# Section Two: Town & School Budgets

## MANCHESTER SCHOOL DISTRICT BUDGET

*Manchester School District*

*Fiscal Year 2015 Budget*

|                                 | <u>FY 13<br/>Budget</u>    | <u>FY 13<br/>Actual</u>    | <u>FY 14<br/>Budget</u>    | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u>    |
|---------------------------------|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| <b><u>EXPENDITURES</u></b>      |                            |                            |                            |                              |                            |
| <b><u>Part A</u></b>            |                            |                            |                            |                              |                            |
| Elementary Program PK-8         | \$3,247,255                | \$3,226,482                | \$3,440,998                | \$3,393,316                  | \$3,437,280                |
| Special Education PK-8          | 1,278,921                  | 1,412,930                  | 1,487,657                  | 1,543,285                    | 1,703,750                  |
| Extracurricular                 | 63,239                     | 64,441                     | 63,028                     | 78,273                       | 78,279                     |
| Health Services                 | 63,755                     | 62,915                     | 66,893                     | 64,807                       | 66,577                     |
| Library/Media Services          | 310,709                    | 302,276                    | 322,030                    | 314,644                      | 321,930                    |
| Board                           | 46,158                     | 49,028                     | 50,261                     | 50,122                       | 51,471                     |
| Office of the Superintendent    | 238,547                    | 238,547                    | 178,477                    | 178,477                      | 208,312                    |
| Fiscal Services                 | 47,443                     | 47,331                     | 41,244                     | 40,794                       | 48,839                     |
| School Administration           | 414,405                    | 369,626                    | 408,934                    | 366,335                      | 383,864                    |
| Plant Operations                | 478,605                    | 465,429                    | 528,095                    | 511,332                      | 529,860                    |
| Grounds                         | 22,000                     | 23,707                     | 22,300                     | 22,300                       | 42,300                     |
| Vehicle Operation               | 90,506                     | 102,557                    | 107,528                    | 101,175                      | 104,551                    |
| Vehicle Servicing               | 35,500                     | 33,932                     | 35,500                     | 35,500                       | 35,500                     |
| School Meals Program            | 175,978                    | 165,286                    | 180,381                    | 185,888                      | 186,358                    |
| Long-Term Debt                  | <u>278,193</u>             | <u>278,193</u>             | <u>263,200</u>             | <u>263,200</u>               | <u>253,235</u>             |
| <b>Total Part A</b>             | <b><u>\$6,791,214</u></b>  | <b><u>\$6,842,680</u></b>  | <b><u>\$7,196,526</u></b>  | <b><u>\$7,149,448</u></b>    | <b><u>\$7,452,106</u></b>  |
| <b><u>Part B</u></b>            |                            |                            |                            |                              |                            |
| Secondary Program               | \$3,721,685                | \$3,741,991                | \$3,903,809                | \$4,022,939                  | \$3,893,205                |
| Special Education 9-12          | <u>596,726</u>             | <u>567,875</u>             | <u>592,365</u>             | <u>663,577</u>               | <u>639,925</u>             |
| <b>Total Part B</b>             | <b><u>\$4,318,411</u></b>  | <b><u>\$4,309,866</u></b>  | <b><u>\$4,496,174</u></b>  | <b><u>\$4,686,516</u></b>    | <b><u>\$4,533,130</u></b>  |
| <b>Total Budget to be Voted</b> | <b>\$11,109,625</b>        | <b>\$11,152,546</b>        | <b>\$11,692,700</b>        | <b>\$11,835,964</b>          | <b>\$11,985,236</b>        |
| <b>Warned Articles</b>          | <u>50,000</u>              | <u>50,000</u>              | <u>45,000</u>              | <u>45,000</u>                | <u>65,363</u>              |
| <b>TOTAL EXPENDITURES</b>       | <b><u>\$11,159,625</u></b> | <b><u>\$11,202,546</u></b> | <b><u>\$11,737,700</u></b> | <b><u>\$11,880,964</u></b>   | <b><u>\$12,050,599</u></b> |

| <u>FUND BALANCE</u>                      | General Fund             | Bus Reserve            | LT Building Maintenance Reserve | Technology Reserve      | Friends Supported Programs | CFP Sub-Grant     | Medicaid               | Miscellaneous Grants   |
|--|--------------------------|------------------------|---------------------------------|-------------------------|----------------------------|-------------------|------------------------|------------------------|
| <b>Actual Balance June 30, 2012</b>      | <b><u>(\$89,958)</u></b> | <b><u>\$38,815</u></b> | <b><u>\$480,259</u></b>         | <b><u>\$100,000</u></b> | <b><u>\$0</u></b>          | <b><u>\$0</u></b> | <b><u>\$84,817</u></b> | <b><u>\$11,353</u></b> |
| Actual Revenue FY13                      | \$11,339,743             |                        | \$41,500                        |                         | \$63,654                   | \$18,735          | \$19,264               | \$37,478               |
| Actual Expenditures FY13                 | (11,152,546)             |                        | (152,487)                       |                         | (63,654)                   | (18,735)          | (26,464)               | (26,869)               |
| Warned Article Transfer Voted 3/12       | <u>(50,000)</u>          |                        | <u>0</u>                        | <u>50,000</u>           |                            |                   |                        |                        |
| <b>Actual Balance June 30, 2013</b>      | <b><u>\$47,239</u></b>   | <b><u>\$38,815</u></b> | <b><u>\$369,272</u></b>         | <b><u>\$150,000</u></b> | <b><u>\$0</u></b>          | <b><u>\$0</u></b> | <b><u>\$77,617</u></b> | <b><u>\$21,962</u></b> |
| Anticipated Revenue FY14                 | \$12,074,858             |                        |                                 |                         |                            |                   |                        |                        |
| Anticipated Expenditures FY14            | (11,835,964)             | (\$82,000)             | (41,612)                        | (58,294)                |                            |                   |                        |                        |
| Warned Article Transfer Voted 3/13       | <u>(45,000)</u>          | <u>45,000</u>          |                                 |                         |                            |                   |                        |                        |
| <b>Anticipated Balance June 30, 2014</b> | <b><u>\$241,133</u></b>  | <b><u>\$1,815</u></b>  | <b><u>\$327,660</u></b>         | <b><u>\$91,706</u></b>  |                            |                   |                        |                        |
| Budgeted Revenue FY15                    | \$11,809,466             |                        |                                 |                         |                            |                   |                        |                        |
| Budgeted Expenditures FY15               | (11,985,236)             |                        |                                 | (58,294)                |                            |                   |                        |                        |
| Warned Articles - Lighting               | (20,363)                 |                        |                                 |                         |                            |                   |                        |                        |
| Warned Articles Transfer                 | <u>(45,000)</u>          | <u>\$45,000</u>        |                                 |                         |                            |                   |                        |                        |
| <b>Budgeted Balance June 30, 2015</b>    | <b><u>\$0</u></b>        | <b><u>\$46,815</u></b> | <b><u>\$327,660</u></b>         | <b><u>\$33,412</u></b>  |                            |                   |                        |                        |

|                                |                                    | <b>FY 13</b>               | <b>FY 13</b>               | <b>FY 14</b>               | <b>FY 14</b>               | <b>FY 15</b>               |
|--------------------------------|------------------------------------|----------------------------|----------------------------|----------------------------|----------------------------|----------------------------|
| <b>REVENUES</b>                |                                    | <b><u>Budget</u></b>       | <b><u>Actual</u></b>       | <b><u>Budget</u></b>       | <b><u>Anticipated</u></b>  | <b><u>Budget</u></b>       |
| <u>Tuition/Services</u>        |                                    |                            |                            |                            |                            |                            |
| 1300                           | Tuition                            | \$541,200                  | \$494,015                  | \$481,000                  | \$644,150                  | \$634,500                  |
| 1910                           | Rental of MEMS Building-Non-town   | 2,500                      | 1,556                      | 2,500                      | 2,500                      | 2,500                      |
| 1910                           | Rental of MEMS Building-Town       | 100,000                    | 100,000                    | 75,000                     | 75,000                     | 50,000                     |
| 1941                           | Special Ed/Other Services          | 72,000                     | 113,627                    | 156,550                    | 260,000                    | 250,000                    |
| 5400                           | Return of Prior Year Tuition       | <u>0</u>                   | <u>0</u>                   | <u>0</u>                   | <u>2,088</u>               | <u>0</u>                   |
|                                |                                    | <b><u>\$715,700</u></b>    | <b><u>\$709,198</u></b>    | <b><u>\$715,050</u></b>    | <b><u>\$983,738</u></b>    | <b><u>\$937,000</u></b>    |
| <u>Miscellaneous/Local</u>     |                                    |                            |                            |                            |                            |                            |
| 1111                           | Construction Tax                   | \$59,462                   | \$59,462                   | \$58,008                   | \$58,008                   | \$56,502                   |
| 1500                           | Interest                           | 10,000                     | 2,875                      | 8,000                      | 3,000                      | 3,000                      |
| 1980                           | Return of Prior Year Expenditures  | 0                          | 5,979                      | 0                          | 2,184                      | 0                          |
| 1990                           | Miscellaneous                      | <u>500</u>                 | <u>1,828</u>               | <u>500</u>                 | <u>1,956</u>               | <u>500</u>                 |
|                                |                                    | <b><u>\$69,962</u></b>     | <b><u>\$70,144</u></b>     | <b><u>\$66,508</u></b>     | <b><u>\$65,148</u></b>     | <b><u>\$60,002</u></b>     |
| <u>State/Federal/Grants</u>    |                                    |                            |                            |                            |                            |                            |
| 2700                           | Subgrants-Medicaid                 | \$36,707                   | \$0                        | \$0                        | \$0                        | \$0                        |
| 3114                           | Unenrolled Tech                    | 0                          | 2,099                      | 0                          | 0                          | 0                          |
| 3150                           | Transportation Reimbursement       | 70,590                     | 63,821                     | 66,080                     | 65,991                     | 72,488                     |
| 3201                           | Special Education Block Grant      | 221,719                    | 221,719                    | 229,250                    | 229,250                    | 225,570                    |
| 3202                           | Special Education Reimbursement    | 682,878                    | 794,051                    | 818,126                    | 799,150                    | 878,409                    |
| 3204                           | Early Education Block Grant        | 35,241                     | 35,241                     | 38,513                     | 38,513                     | 37,306                     |
| 4810                           | Forest Revenue                     | <u>5,000</u>               | <u>4,365</u>               | <u>4,600</u>               | <u>4,300</u>               | <u>4,300</u>               |
|                                |                                    | <b><u>\$1,052,135</u></b>  | <b><u>\$1,121,296</u></b>  | <b><u>\$1,156,569</u></b>  | <b><u>\$1,137,204</u></b>  | <b><u>\$1,218,073</u></b>  |
| <u>After School Program</u>    |                                    |                            |                            |                            |                            |                            |
| 1800                           | After School Program Fees/Subgrant | <u>\$23,481</u>            | <u>\$21,974</u>            | <u>\$23,292</u>            | <u>\$37,457</u>            | <u>\$37,462</u>            |
| <u>Foodservice Program</u>     |                                    |                            |                            |                            |                            |                            |
| 1600                           | Meal Sales                         | \$76,000                   | \$52,299                   | \$70,000                   | \$62,000                   | \$62,000                   |
| 1601                           | Misc Meals Program                 | 2,000                      | 538                        | 2,000                      | 2,000                      | 2,000                      |
| 3450                           | State Meals Match                  | 3,100                      | 2,750                      | 2,700                      | 2,700                      | 2,700                      |
| 4250                           | Federal Meals Reimbursement        | <u>86,000</u>              | <u>87,697</u>              | <u>91,000</u>              | <u>95,000</u>              | <u>95,000</u>              |
|                                |                                    | <b><u>\$167,100</u></b>    | <b><u>\$143,284</u></b>    | <b><u>\$165,700</u></b>    | <b><u>\$161,700</u></b>    | <b><u>\$161,700</u></b>    |
| Revenue Subtotal               |                                    | \$2,028,378                | \$2,065,896                | \$2,127,119                | \$2,385,247                | \$2,414,237                |
| 3110                           | Education Spending                 | <u>9,273,847</u>           | <u>9,273,847</u>           | <u>9,689,611</u>           | <u>9,689,611</u>           | <u>9,395,229</u>           |
| <b>Total Revenues Receipts</b> |                                    | <b>\$11,302,225</b>        | <b><u>\$11,339,743</u></b> | <b>\$11,816,730</b>        | <b><u>\$12,074,858</u></b> | <b>\$11,809,466</b>        |
| 5900                           | Surplus Used/(Deficit Raised)      | <u>(142,600)</u>           |                            | <u>(79,030)</u>            |                            | <u>241,133</u>             |
| <b>TOTAL BUDGETED REVENUE</b>  |                                    | <b><u>\$11,159,625</u></b> |                            | <b><u>\$11,737,700</u></b> |                            | <b><u>\$12,050,599</u></b> |

|                                   |     | <u>FY 13<br/>Budget</u>           | <u>FY 13<br/>Actual</u>   | <u>FY 14<br/>Budget</u>   | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u>   |                           |
|-----------------------------------|-----|-----------------------------------|---------------------------|---------------------------|------------------------------|---------------------------|---------------------------|
| <b><u>PART A EXPENDITURES</u></b> |     |                                   |                           |                           |                              |                           |                           |
| <b>PRE-SCHOOL</b>                 |     |                                   |                           |                           |                              |                           |                           |
| <u>Instruction</u>                |     |                                   |                           |                           |                              |                           |                           |
| 1100                              | 110 | Salaries                          | \$208,870                 | \$128,329                 | \$143,319                    | \$141,242                 | \$144,773                 |
| 1100                              | 115 | Paraeducator Salary               | 54,606                    | 50,044                    | 61,503                       | 59,279                    | 61,008                    |
| 1100                              | 120 | Substitutes                       | 1,000                     | 3,185                     | 1,500                        | 1,500                     | 1,500                     |
| 1100                              | 210 | Medical                           | 54,229                    | 36,355                    | 35,023                       | 35,131                    | 36,396                    |
| 1100                              | 290 | P/R Taxes/Fringe/Insurance        | 30,092                    | 20,939                    | 24,295                       | 22,988                    | 23,632                    |
| 1100                              | 300 | Private Provider Contract         | 15,000                    | 27,914                    | 30,000                       | 14,760                    | 20,000                    |
| 1100                              | 332 | Summer Program                    | 0                         | 2,559                     | 2,000                        | 40                        | 500                       |
| 1100                              | 610 | Supplies/Equipment                | <u>3,000</u>              | <u>1,121</u>              | <u>3,000</u>                 | <u>3,000</u>              | <u>3,000</u>              |
|                                   |     |                                   | <u>\$366,797</u>          | <u>\$270,446</u>          | <u>\$300,640</u>             | <u>\$277,940</u>          | <u>\$290,809</u>          |
| <u>Staff Support</u>              |     |                                   |                           |                           |                              |                           |                           |
| 2200                              | 270 | Tuition                           | \$2,000                   | \$570                     | \$2,400                      | \$2,400                   | \$2,400                   |
| 2200                              | 300 | Professional Development          | <u>400</u>                | <u>413</u>                | <u>0</u>                     | <u>0</u>                  | <u>0</u>                  |
|                                   |     |                                   | <u>\$2,400</u>            | <u>\$983</u>              | <u>\$2,400</u>               | <u>\$2,400</u>            | <u>\$2,400</u>            |
| <b>Total Pre-School Program</b>   |     |                                   | <b><u>\$369,197</u></b>   | <b><u>\$271,429</u></b>   | <b><u>\$303,040</u></b>      | <b><u>\$280,340</u></b>   | <b><u>\$293,209</u></b>   |
| <b>K-8 PROGRAM</b>                |     |                                   |                           |                           |                              |                           |                           |
| <u>Instruction</u>                |     |                                   |                           |                           |                              |                           |                           |
| 1100                              | 110 | Salaries                          | \$2,000,550               | \$2,022,516               | \$2,106,157                  | \$2,052,856               | \$2,110,542               |
| 1100                              | 110 | Summer School Salaries            | 10,000                    | 8,535                     | 10,000                       | 10,785                    | 12,000                    |
| 1100                              | 115 | Paraeducators                     | 53,237                    | 44,519                    | 49,667                       | 99,862                    | 41,771                    |
| 1100                              | 120 | Substitutes                       | 47,380                    | 42,659                    | 46,000                       | 46,000                    | 46,000                    |
| 1100                              | 210 | Group Medical                     | 395,839                   | 463,005                   | 529,214                      | 513,659                   | 516,578                   |
| 1100                              | 290 | P/R Taxes/Fringe/Insurance        | 216,519                   | 215,518                   | 232,528                      | 234,856                   | 227,201                   |
| 1100                              | 320 | Tutoring                          | 0                         | 0                         | 0                            | 0                         | 0                         |
| 1100                              | 610 | Instructional Materials           | 69,000                    | 60,784                    | 69,000                       | 69,000                    | 69,000                    |
| 1100                              | 733 | Equipment - Instruction/Furniture | <u>5,000</u>              | <u>633</u>                | <u>5,000</u>                 | <u>5,000</u>              | <u>5,000</u>              |
|                                   |     |                                   | <u>\$2,797,525</u>        | <u>\$2,858,169</u>        | <u>\$3,047,566</u>           | <u>\$3,032,018</u>        | <u>\$3,028,092</u>        |
| <u>Student Support</u>            |     |                                   |                           |                           |                              |                           |                           |
| 2100                              | 320 | Contracted Services (117/504)     | \$1,500                   | \$2,141                   | \$5,000                      | \$5,000                   | \$5,000                   |
| 2100                              | 331 | ESL                               | 8,552                     | 8,552                     | 14,358                       | 14,358                    | 27,479                    |
| 2720                              | 510 | Field Trips/Transportation        | <u>5,000</u>              | <u>5,000</u>              | <u>5,000</u>                 | <u>5,000</u>              | <u>5,000</u>              |
|                                   |     |                                   | <u>\$15,052</u>           | <u>\$15,693</u>           | <u>\$24,358</u>              | <u>\$24,358</u>           | <u>\$37,479</u>           |
| <u>Staff Support</u>              |     |                                   |                           |                           |                              |                           |                           |
| 2200                              | 115 | Salaries - Clerical               | \$5,458                   | \$5,458                   | \$5,650                      | \$0                       | \$0                       |
| 2200                              | 210 | Medical                           | 2,501                     | 2,600                     | 2,811                        | 0                         | 0                         |
| 2200                              | 290 | P/R Taxes/Fringe/Insurance        | 922                       | 942                       | 973                          | 0                         | 0                         |
| 2200                              | 610 | Supplies                          | 500                       | 0                         | 500                          | 500                       | 500                       |
| 2200                              | 270 | Tuition Reimbursement/PD          | 47,600                    | 63,839                    | 56,100                       | 56,100                    | 70,000                    |
| 2200                              | 320 | Professional Development          | <u>8,500</u>              | <u>8,352</u>              | <u>0</u>                     | <u>0</u>                  | <u>8,000</u>              |
|                                   |     |                                   | <u>\$65,481</u>           | <u>\$81,191</u>           | <u>\$66,034</u>              | <u>\$56,600</u>           | <u>\$78,500</u>           |
| <b>Total K-8 Program</b>          |     |                                   | <b><u>\$2,878,058</u></b> | <b><u>\$2,955,053</u></b> | <b><u>\$3,137,958</u></b>    | <b><u>\$3,112,976</u></b> | <b><u>\$3,144,071</u></b> |
| <b>Total PK-8 Instruction</b>     |     |                                   | <b><u>\$3,247,255</u></b> | <b><u>\$3,226,482</u></b> | <b><u>\$3,440,998</u></b>    | <b><u>\$3,393,316</u></b> | <b><u>\$3,437,280</u></b> |

|                                      |     |                                   | <u>FY 13<br/>Budget</u>   | <u>FY 13<br/>Actual</u>   | <u>FY 14<br/>Budget</u>   | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u>   |
|--------------------------------------|-----|-----------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>SPECIAL EDUCATION - PK-8</b>      |     |                                   |                           |                           |                           |                              |                           |
| <u>Instruction</u>                   |     |                                   |                           |                           |                           |                              |                           |
| 1200                                 | 110 | Salaries - Teachers               | \$344,931                 | \$379,564                 | \$329,323                 | \$329,843                    | \$339,271                 |
| 1200                                 | 115 | Paraeducators                     | 272,678                   | 282,831                   | 279,731                   | 311,773                      | 383,622                   |
| 1200                                 | 332 | ESY/Tutoring                      | 7,000                     | 11,488                    | 10,000                    | 10,077                       | 10,000                    |
| 1200                                 | 120 | Substitutes                       | 12,000                    | 5,675                     | 15,000                    | 21,531                       | 15,000                    |
| 1200                                 | 210 | Medical                           | 95,899                    | 96,627                    | 120,156                   | 133,246                      | 168,258                   |
| 1200                                 | 290 | P/R Taxes/Fringe/Insurance        | 73,224                    | 76,824                    | 73,624                    | 78,696                       | 86,716                    |
| 1200                                 | 320 | Private Contractors/PK            | 0                         | 2,583                     | 0                         | 881                          | 1,300                     |
| 1200                                 | 320 | Contracted Tutoring               | 0                         | 12,090                    | 0                         | 2,000                        | 2,000                     |
| 1200                                 | 561 | Tuition/Cornerstone Program       | 0                         | 0                         | 103,135                   | 91,662                       | 91,536                    |
| 1200                                 | 566 | Tuition/Private                   | 91,650                    | 142,020                   | 141,350                   | 126,285                      | 128,350                   |
| 1200                                 | 610 | Instructional Materials/Equipment | <u>8,500</u>              | <u>5,764</u>              | <u>8,500</u>              | <u>8,500</u>                 | <u>8,500</u>              |
|                                      |     |                                   | <u>\$905,882</u>          | <u>\$1,015,466</u>        | <u>\$1,080,819</u>        | <u>\$1,114,494</u>           | <u>\$1,234,553</u>        |
| <u>Student Support</u>               |     |                                   |                           |                           |                           |                              |                           |
| 2100                                 | 320 | Contracted Services               | \$16,000                  | \$39,468                  | \$28,000                  | \$29,170                     | \$28,000                  |
| 2140                                 | 110 | Salaries/Counseling               | 19,362                    | 18,906                    | 20,072                    | 19,464                       | 19,943                    |
| 2140                                 | 210 | Medical Insurance                 | 5,070                     | 5,453                     | 5,782                     | 5,497                        | 5,680                     |
| 2140                                 | 290 | P/R Taxes/Fringe/Insurance        | 2,093                     | 2,143                     | 2,159                     | 2,104                        | 2,101                     |
| 2152                                 | 110 | Salaries/Speech                   | 140,230                   | 142,689                   | 145,156                   | 141,978                      | 145,969                   |
| 2152                                 | 115 | Paraeducators/Speech              | 17,754                    | 12,821                    | 19,385                    | 19,489                       | 20,073                    |
| 2152                                 | 210 | Medical Insurance                 | 22,643                    | 23,072                    | 25,544                    | 25,221                       | 26,144                    |
| 2152                                 | 290 | P/R Taxes/Fringe/Insurance        | 17,334                    | 16,886                    | 18,115                    | 17,808                       | 17,832                    |
| 2152                                 | 610 | Supplies                          | 1,000                     | 1,895                     | 1,000                     | 1,000                        | 1,000                     |
| 2152                                 | 739 | Equipment                         | 500                       | 0                         | 500                       | 500                          | 500                       |
| 2700                                 | 100 | Program Transportation            | <u>1,500</u>              | <u>717</u>                | <u>1,500</u>              | <u>1,500</u>                 | <u>1,500</u>              |
|                                      |     |                                   | <u>\$243,486</u>          | <u>\$264,050</u>          | <u>\$267,213</u>          | <u>\$263,731</u>             | <u>\$268,742</u>          |
| <u>Staff Support</u>                 |     |                                   |                           |                           |                           |                              |                           |
| 2200                                 | 115 | Salaries - Clerical               | \$10,916                  | \$10,916                  | \$11,301                  | \$22,601                     | \$17,458                  |
| 2200                                 | 210 | Medical                           | 5,002                     | 5,200                     | 5,621                     | 11,441                       | 8,502                     |
| 2200                                 | 290 | P/R Taxes/Fringe/Insurance        | 1,843                     | 1,885                     | 1,946                     | 3,861                        | 2,899                     |
| 2200                                 | 270 | Tuition Reimbursement             | 3,400                     | 5,853                     | 5,600                     | 12,000                       | 12,000                    |
| 2200                                 | 320 | Professional Development          | <u>2,200</u>              | <u>1,571</u>              | <u>0</u>                  | <u>0</u>                     | <u>0</u>                  |
|                                      |     |                                   | <u>\$23,361</u>           | <u>\$25,425</u>           | <u>\$24,468</u>           | <u>\$49,903</u>              | <u>\$40,859</u>           |
| <u>Administration</u>                |     |                                   |                           |                           |                           |                              |                           |
| 2400                                 | 300 | Legal/Advertising                 | <u>\$6,000</u>            | <u>\$7,796</u>            | <u>\$6,000</u>            | <u>\$6,000</u>               | <u>\$6,000</u>            |
| <u>BRSU Services</u>                 |     |                                   |                           |                           |                           |                              |                           |
| 1100                                 | 331 | Instruction/Support               | \$0                       |                           | \$42,416                  | \$42,416                     | \$40,939                  |
| 2160                                 | 331 | OT Assessment                     | 49,387                    | 49,388                    | 39,938                    | 39,938                       | 56,513                    |
| 2190                                 | 331 | PT Services/Assessment            | 15,795                    | 15,795                    | 23,210                    | 23,210                       | 24,400                    |
| 2400                                 | 331 | Administration Assessment         | <u>35,010</u>             | <u>35,010</u>             | <u>3,593</u>              | <u>3,593</u>                 | <u>31,744</u>             |
|                                      |     |                                   | <u>\$100,192</u>          | <u>\$100,193</u>          | <u>\$109,157</u>          | <u>\$109,157</u>             | <u>\$153,596</u>          |
| <b>Total Special Education - K-8</b> |     |                                   | <b><u>\$1,278,921</u></b> | <b><u>\$1,412,930</u></b> | <b><u>\$1,487,657</u></b> | <b><u>\$1,543,285</u></b>    | <b><u>\$1,703,750</u></b> |

|   | <u>FY 13<br/>Budget</u> | <u>FY 13<br/>Actual</u> | <u>FY 14<br/>Budget</u> | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u> |
|---|-------------------------|-------------------------|-------------------------|------------------------------|-------------------------|
| <b>EXTRACURRICULAR</b>                    |                         |                         |                         |                              |                         |
| <u>Student Activities</u>                 |                         |                         |                         |                              |                         |
| 1400 110 Extracurricular Salaries         | \$24,600                | \$25,125                | \$24,600                | \$25,600                     | \$25,600                |
| 1400 290 P/R Taxes/Fringe/Insurance       | 2,008                   | 2,120                   | 1,986                   | 2,066                        | 2,067                   |
| 1400 380 Contracted Service/Referees      | 1,150                   | 4,905                   | 1,150                   | 1,150                        | 1,150                   |
| 1400 390 Student Activity                 | 6,000                   | 4,583                   | 6,000                   | 6,000                        | 6,000                   |
| 2720 510 Transportation                   | <u>6,000</u>            | <u>5,735</u>            | <u>6,000</u>            | <u>6,000</u>                 | <u>6,000</u>            |
|   | <u>\$39,758</u>         | <u>\$42,468</u>         | <u>\$39,736</u>         | <u>\$40,816</u>              | <u>\$40,817</u>         |
| <u>After School Program</u>               |                         |                         |                         |                              |                         |
| 3300 115 Salaries                         | \$18,000                | \$16,377                | \$17,700                | \$30,000                     | \$30,000                |
| 3300 290 P/R Taxes/Fringe/Insurance       | 2,481                   | 2,081                   | 2,592                   | 3,957                        | 3,962                   |
| 3300 610 Supplies & Materials             | <u>3,000</u>            | <u>3,515</u>            | <u>3,000</u>            | <u>3,500</u>                 | <u>3,500</u>            |
|   | <u>\$23,481</u>         | <u>\$21,973</u>         | <u>\$23,292</u>         | <u>\$37,457</u>              | <u>\$37,462</u>         |
| <b>Total Extracurricular</b>              | <b><u>\$63,239</u></b>  | <b><u>\$64,441</u></b>  | <b><u>\$63,028</u></b>  | <b><u>\$78,273</u></b>       | <b><u>\$78,279</u></b>  |
| <b>HEALTH SERVICES</b>                    |                         |                         |                         |                              |                         |
| 2130 110 Salaries                         | \$49,646                | \$48,641                | \$51,684                | \$50,100                     | \$51,603                |
| 2130 120 Substitutes                      | 1,500                   | 2,065                   | 1,500                   | 1,500                        | 1,500                   |
| 2130 210 Medical Insurance                | 6,413                   | 6,375                   | 7,314                   | 6,954                        | 7,186                   |
| 2130 290 P/R Taxes/Fringe/Insurance       | 4,996                   | 4,731                   | 5,195                   | 5,053                        | 5,088                   |
| 2130 390 Contracted Services              | 200                     | 0                       | 200                     | 200                          | 200                     |
| 2130 610 Health Supplies                  | <u>1,000</u>            | <u>1,103</u>            | <u>1,000</u>            | <u>1,000</u>                 | <u>1,000</u>            |
| <b>Total Health Services</b>              | <b><u>\$63,755</u></b>  | <b><u>\$62,915</u></b>  | <b><u>\$66,893</u></b>  | <b><u>\$64,807</u></b>       | <b><u>\$66,577</u></b>  |
| <b>LIBRARY/MEDIA SERVICES</b>             |                         |                         |                         |                              |                         |
| 2220 110 Salaries                         | \$187,324               | \$186,440               | \$196,437               | \$191,818                    | \$197,466               |
| 2220 210 Medical                          | 42,111                  | 41,866                  | 48,024                  | 45,659                       | 47,185                  |
| 2220 290 P/R Taxes/Fringe/Insurance       | 19,474                  | 18,480                  | 20,269                  | 19,867                       | 19,979                  |
| 2220 430 Equipment Repairs                | 1,000                   | 148                     | 1,000                   | 1,000                        | 1,000                   |
| 2220 610 Library Supplies/Equipment       | 3,500                   | 3,715                   | 3,500                   | 3,500                        | 3,500                   |
| 2220 620 Periodicals & Books              | 10,800                  | 11,945                  | 10,800                  | 10,800                       | 10,800                  |
| 2225 320 Contracted Tech Svcs/Internet    | 10,000                  | 6,828                   | 5,500                   | 5,500                        | 5,500                   |
| 2225 430 Repairs & Maintenance            | 2,000                   | 2,113                   | 2,000                   | 2,000                        | 2,000                   |
| 2225 610 Technology Supplies/Software     | 4,500                   | 4,318                   | 4,500                   | 4,500                        | 4,500                   |
| 2225 739 Technology Equipment             | <u>30,000</u>           | <u>26,423</u>           | <u>30,000</u>           | <u>30,000</u>                | <u>30,000</u>           |
| <b>Total Library/Media Services</b>       | <b><u>\$310,709</u></b> | <b><u>\$302,276</u></b> | <b><u>\$322,030</u></b> | <b><u>\$314,644</u></b>      | <b><u>\$321,930</u></b> |
| <b>BOARD</b>                              |                         |                         |                         |                              |                         |
| 2310 116 Salaries                         | \$5,500                 | \$5,500                 | \$5,500                 | \$5,500                      | \$5,500                 |
| 2310 220 Social Security                  | 383                     | 421                     | 383                     | 421                          | 421                     |
| 2310 320 Contracted Services (incl. min.) | 3,000                   | 567                     | 3,000                   | 3,000                        | 3,000                   |
| 1100 330 Background Checks                | 1,200                   | 697                     | 1,200                   | 1,200                        | 1,200                   |
| 2310 360 Legal Services                   | 1,000                   | 3,985                   | 1,000                   | 2,000                        | 2,000                   |
| 2310 520 Comprehensive Insurance          | 27,500                  | 31,140                  | 31,528                  | 30,230                       | 31,500                  |
| 2310 540 Advertising                      | 5,000                   | 4,323                   | 5,000                   | 5,000                        | 5,000                   |
| 2310 610 Supplies/Postage                 | 250                     | 0                       | 250                     | 250                          | 250                     |
| 2310 810 Dues & Memberships               | <u>2,325</u>            | <u>2,395</u>            | <u>2,400</u>            | <u>2,521</u>                 | <u>2,600</u>            |
| <b>Total Board</b>                        | <b><u>\$46,158</u></b>  | <b><u>\$49,028</u></b>  | <b><u>\$50,261</u></b>  | <b><u>\$50,122</u></b>       | <b><u>\$51,471</u></b>  |

|                                     |     |                               | <u>FY 13</u>     | <u>FY 13</u>     | <u>FY 14</u>     | <u>FY 14</u>       | <u>FY 15</u>     |
|-------------------------------------|-----|-------------------------------|------------------|------------------|------------------|--------------------|------------------|
|                                     |     |                               | <u>Budget</u>    | <u>Actual</u>    | <u>Budget</u>    | <u>Anticipated</u> | <u>Budget</u>    |
| <b>OFFICE OF THE SUPERINTENDENT</b> |     |                               |                  |                  |                  |                    |                  |
| 2321                                | 331 | Assessment                    | <u>\$238,547</u> | <u>\$238,547</u> | <u>\$178,477</u> | <u>\$178,477</u>   | <u>\$208,312</u> |
| <b>FISCAL SERVICES</b>              |     |                               |                  |                  |                  |                    |                  |
| 2520                                | 321 | 125 Administrative Fees       | \$1,300          | \$1,215          | \$1,500          | \$1,300            | \$1,500          |
| 2520                                | 331 | Accounting Assessment         | 40,568           | 40,568           | 33,544           | 33,544             | 41,389           |
| 2520                                | 370 | Audit Expense                 | 4,375            | 4,375            | 5,000            | 4,750              | 4,750            |
| 2520                                | 610 | Supplies/Travel/Postage       | <u>1,200</u>     | <u>1,173</u>     | <u>1,200</u>     | <u>1,200</u>       | <u>1,200</u>     |
| <b>Total Fiscal Services</b>        |     |                               | <u>\$47,443</u>  | <u>\$47,331</u>  | <u>\$41,244</u>  | <u>\$40,794</u>    | <u>\$48,839</u>  |
| <b>SCHOOL ADMINISTRATION</b>        |     |                               |                  |                  |                  |                    |                  |
| 2410                                | 110 | Principal Salary              | \$92,000         | \$92,000         | \$95,220         | \$94,760           | \$97,603         |
| 2410                                | 110 | Assistant Principal           | 0                | 0                | 75,000           | 72,000             | 74,160           |
| 2410                                | 110 | Dean of Students              | 87,731           | 56,472           | 0                | 0                  | 0                |
| 2410                                | 110 | Other Administrative Salaries | 2,000            | 7,362            | 2,000            | 2,000              | 2,000            |
| 2410                                | 115 | Administrative Staff          | 92,415           | 93,271           | 93,806           | 74,492             | 84,168           |
| 2410                                | 210 | Group Medical Insurance       | 53,141           | 47,142           | 55,440           | 40,268             | 41,217           |
| 2410                                | 290 | P/R Taxes/Fringe/Insurance    | 32,518           | 30,075           | 31,968           | 27,315             | 29,216           |
| 2410                                | 320 | Prof Development/Travel       | 8,000            | 3,187            | 8,000            | 8,000              | 8,000            |
| 2410                                | 332 | Copiers/Services              | 26,500           | 18,529           | 26,500           | 26,500             | 26,500           |
| 2410                                | 530 | Telephone                     | 5,000            | 4,170            | 4,000            | 4,000              | 4,000            |
| 2410                                | 610 | Office Supplies/Postage       | 11,000           | 13,976           | 13,000           | 13,000             | 13,000           |
| 2410                                | 739 | Equipment                     | 2,000            | 2,854            | 2,000            | 2,000              | 2,000            |
| 2410                                | 810 | Dues & Memberships            | <u>2,100</u>     | <u>588</u>       | <u>2,000</u>     | <u>2,000</u>       | <u>2,000</u>     |
| <b>Total School Administration</b>  |     |                               | <u>\$414,405</u> | <u>\$369,626</u> | <u>\$408,934</u> | <u>\$366,335</u>   | <u>\$383,864</u> |
| <b>PLANT OPERATIONS</b>             |     |                               |                  |                  |                  |                    |                  |
| 2620                                | 110 | Salaries                      | \$136,185        | \$144,805        | \$154,515        | \$158,603          | \$163,559        |
| 2620                                | 210 | Group Medical Insurance       | 46,145           | 48,694           | 58,371           | 56,322             | 58,858           |
| 2620                                | 290 | P/R Taxes/Fringe/Insurance    | 26,475           | 27,475           | 29,909           | 29,707             | 31,643           |
| 2620                                | 411 | Water & Sewer                 | 5,500            | 4,104            | 5,500            | 5,500              | 5,500            |
| 2620                                | 495 | General Repairs & Maintenance | 75,000           | 61,391           | 75,000           | 75,000             | 75,000           |
| 2620                                | 500 | Travel & Conference           | 300              | 477              | 300              | 300                | 300              |
| 2620                                | 610 | Custodial Supplies            | 15,000           | 12,538           | 15,000           | 15,000             | 15,000           |
| 2620                                | 622 | Electric                      | 64,000           | 64,899           | 70,000           | 66,000             | 66,000           |
| 2620                                | 624 | Fuel Oil/Gas                  | 95,000           | 87,209           | 104,500          | 89,900             | 99,000           |
| 2620                                | 739 | Equipment                     | <u>15,000</u>    | <u>13,837</u>    | <u>15,000</u>    | <u>15,000</u>      | <u>15,000</u>    |
| <b>Total Plant Operations</b>       |     |                               | <u>\$478,605</u> | <u>\$465,429</u> | <u>\$528,095</u> | <u>\$511,332</u>   | <u>\$529,860</u> |

|                                     | <u>FY 13<br/>Budget</u>   | <u>FY 13<br/>Actual</u>   | <u>FY 14<br/>Budget</u>   | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u>   |
|-------------------------------------|---------------------------|---------------------------|---------------------------|------------------------------|---------------------------|
| <b>GROUNDS</b>                      |                           |                           |                           |                              |                           |
| 2630 490 Contracted Services        | \$13,500                  | \$21,013                  | \$13,800                  | \$13,800                     | \$33,800                  |
| 2630 491 Equipment Repairs          | 1,500                     | 0                         | 1,500                     | 1,500                        | 1,500                     |
| 2630 610 Supplies/Equipment         | <u>7,000</u>              | <u>2,694</u>              | <u>7,000</u>              | <u>7,000</u>                 | <u>7,000</u>              |
| <b>Total Grounds</b>                | <b><u>\$22,000</u></b>    | <b><u>\$23,707</u></b>    | <b><u>\$22,300</u></b>    | <b><u>\$22,300</u></b>       | <b><u>\$42,300</u></b>    |
| <b>VEHICLE OPERATION</b>            |                           |                           |                           |                              |                           |
| 2711 110 Salaries                   | \$69,475                  | \$76,823                  | \$75,795                  | \$70,278                     | \$72,369                  |
| 2711 210 Group Medical              | 6,253                     | 7,578                     | 14,563                    | 14,052                       | 14,683                    |
| 2711 290 P/R Taxes/Fringe/Insurance | 10,828                    | 12,932                    | 13,579                    | 12,698                       | 13,274                    |
| 2711 330 Services                   | 1,500                     | 2,321                     | 1,500                     | 1,500                        | 1,500                     |
| 2711 520 Bus Insurance              | 1,750                     | 1,656                     | 1,391                     | 1,947                        | 2,025                     |
| 2711 580 Travel                     | 200                       | 281                       | 200                       | 200                          | 200                       |
| 2711 690 Other Supplies & Materials | <u>500</u>                | <u>966</u>                | <u>500</u>                | <u>500</u>                   | <u>500</u>                |
| <b>Total Vehicle Operations</b>     | <b><u>\$90,506</u></b>    | <b><u>\$102,557</u></b>   | <b><u>\$107,528</u></b>   | <b><u>\$101,175</u></b>      | <b><u>\$104,551</u></b>   |
| <b>VEHICLE SERVICING</b>            |                           |                           |                           |                              |                           |
| 2740 430 Maintenance/Parts          | \$20,000                  | \$18,054                  | \$20,000                  | \$20,000                     | \$20,000                  |
| 2740 611 Tires                      | 2,000                     | 772                       | 2,000                     | 2,000                        | 2,000                     |
| 2740 626 Gasoline/Electricity       | <u>13,500</u>             | <u>15,106</u>             | <u>13,500</u>             | <u>13,500</u>                | <u>13,500</u>             |
| <b>Total Vehicle Servicing</b>      | <b><u>\$35,500</u></b>    | <b><u>\$33,932</u></b>    | <b><u>\$35,500</u></b>    | <b><u>\$35,500</u></b>       | <b><u>\$35,500</u></b>    |
| <b>SCHOOL MEALS PROGRAM</b>         |                           |                           |                           |                              |                           |
| 3100 110 Salaries                   | \$76,834                  | \$74,569                  | \$77,608                  | \$80,268                     | \$82,497                  |
| 3100 210 Group Medical              | 6,059                     | 6,271                     | 6,271                     | 6,898                        | 7,209                     |
| 3100 290 P/R Taxes/Fringe/Insurance | 11,286                    | 10,785                    | 11,703                    | 11,923                       | 11,853                    |
| 3100 320 Services                   | 1,500                     | 1,323                     | 1,500                     | 1,500                        | 1,500                     |
| 3100 430 Repairs                    | 1,500                     | 1,514                     | 1,500                     | 1,500                        | 1,500                     |
| 3100 610 Supplies                   | 3,500                     | 8,155                     | 3,500                     | 8,000                        | 8,000                     |
| 3100 624 Propane                    | 5,000                     | 4,664                     | 5,000                     | 5,000                        | 5,000                     |
| 3100 630 Food                       | 65,000                    | 53,784                    | 68,000                    | 63,500                       | 63,500                    |
| 3100 670 Software/Support           | 299                       | 299                       | 299                       | 299                          | 299                       |
| 3100 730 Equipment                  | <u>5,000</u>              | <u>3,922</u>              | <u>5,000</u>              | <u>7,000</u>                 | <u>5,000</u>              |
| <b>Total Meals Program</b>          | <b><u>\$175,978</u></b>   | <b><u>\$165,286</u></b>   | <b><u>\$180,381</u></b>   | <b><u>\$185,888</u></b>      | <b><u>\$186,358</u></b>   |
| <b>LONG-TERM DEBT</b>               |                           |                           |                           |                              |                           |
| 5100 830 Interest (2007 - 2027)     | \$44,302                  | \$44,302                  | \$41,598                  | \$41,598                     | \$38,861                  |
| 5100 830 Interest (2004 - 2024)     | 19,462                    | 19,462                    | 18,008                    | 18,008                       | 16,502                    |
| 5100 830 Interest (1993 - 2014)     | 14,429                    | 14,429                    | 8,594                     | 8,594                        | 2,872                     |
| 5100 910 Principal (2007 - 2027)    | 65,000                    | 65,000                    | 65,000                    | 65,000                       | 65,000                    |
| 5100 910 Principal (2004 - 2024)    | 40,000                    | 40,000                    | 40,000                    | 40,000                       | 40,000                    |
| 5100 910 Principal (1993 - 2014)    | <u>95,000</u>             | <u>95,000</u>             | <u>90,000</u>             | <u>90,000</u>                | <u>90,000</u>             |
| <b>Total Long-Term Debt</b>         | <b><u>\$278,193</u></b>   | <b><u>\$278,193</u></b>   | <b><u>\$263,200</u></b>   | <b><u>\$263,200</u></b>      | <b><u>\$253,235</u></b>   |
| <b>TOTAL PART A EXPENDITURES</b>    | <b><u>\$6,791,214</u></b> | <b><u>\$6,842,680</u></b> | <b><u>\$7,196,526</u></b> | <b><u>\$7,149,448</u></b>    | <b><u>\$7,452,106</u></b> |

|  | <u>FY 13<br/>Budget</u>    | <u>FY 13<br/>Actual</u>    | <u>FY 14<br/>Budget</u>    | <u>FY 14<br/>Anticipated</u> | <u>FY 15<br/>Budget</u>    |
|--|----------------------------|----------------------------|----------------------------|------------------------------|----------------------------|
| <b><u>PART B EXPENDITURES</u></b>          |                            |                            |                            |                              |                            |
| <b>SECONDARY PROGRAM</b>                   |                            |                            |                            |                              |                            |
| 1130 561 Tuition - Public VT               | \$15,600                   | \$16,947                   | \$0                        | \$20,777                     | \$21,300                   |
| 1130 564 Tuition - Out of State            | 136,400                    | 137,071                    | 103,200                    | 163,550                      | 115,175                    |
| 1130 566 Tuition - Private In-State        | 3,522,089                  | 3,497,755                  | 3,736,713                  | 3,713,885                    | 3,648,841                  |
| 1130 593 Service Fees                      | 33,171                     | 75,224                     | 45,556                     | 76,657                       | 56,945                     |
| 1130 569 Vocational Tuition                | 10,925                     | 11,067                     | 15,590                     | 16,914                       | 22,244                     |
| 2100 320 Contracted Services               | 500                        | 1,000                      | 2,000                      | 31,156                       | 28,700                     |
| 5210 561 Tuition-Prior Year                | <u>3,000</u>               | <u>2,927</u>               | <u>750</u>                 | <u>0</u>                     | <u>0</u>                   |
| <b>Total Secondary Program</b>             | <b><u>\$3,721,685</u></b>  | <b><u>\$3,741,991</u></b>  | <b><u>\$3,903,809</u></b>  | <b><u>\$4,022,939</u></b>    | <b><u>\$3,893,205</u></b>  |
| <b>SPECIAL EDUCATION - Secondary</b>       |                            |                            |                            |                              |                            |
| <b>Instruction</b>                         |                            |                            |                            |                              |                            |
| 1200 300 Instructional Services            | \$5,000                    | \$6,544                    | \$4,000                    | \$34,153                     | \$36,000                   |
| 1200 566 Tuition - Private Schools         | 0                          | 36,043                     | 41,650                     | 60,072                       | 83,300                     |
| 1200 594 Service Fees/Public               | 0                          | 0                          | 0                          | 7,100                        | 7,400                      |
| 1200 595 Service Fees Private/Out of State | <u>532,290</u>             | <u>477,127</u>             | <u>484,453</u>             | <u>489,708</u>               | <u>435,026</u>             |
|  | <u>\$537,290</u>           | <u>\$519,714</u>           | <u>\$530,103</u>           | <u>\$591,033</u>             | <u>\$561,726</u>           |
| <b>Student Support</b>                     |                            |                            |                            |                              |                            |
| 2100 320 Contracted Services               | \$26,000                   | \$9,458                    | \$15,800                   | \$12,732                     | \$11,000                   |
| 2152 320 Speech Service                    | 14,500                     | 14,350                     | 16,050                     | 26,400                       | 22,000                     |
| 2711 510 Transportation                    | <u>0</u>                   | <u>5,417</u>               | <u>8,000</u>               | <u>11,000</u>                | <u>11,000</u>              |
|  | <u>\$40,500</u>            | <u>\$29,225</u>            | <u>\$39,850</u>            | <u>\$50,132</u>              | <u>\$44,000</u>            |
| <b>BRSU Services</b>                       |                            |                            |                            |                              |                            |
| 2160 331 OT Assessment                     | \$0                        | \$0                        | \$2,014                    | \$2,014                      | \$8,444                    |
| 2160 331 PT Services/Assessment            | 0                          | 0                          | 1,462                      | 1,462                        | 5,356                      |
| 2400 331 Special Education Assessment      | <u>18,936</u>              | <u>18,936</u>              | <u>18,936</u>              | <u>18,936</u>                | <u>20,399</u>              |
|  | <u>\$18,936</u>            | <u>\$18,936</u>            | <u>\$22,412</u>            | <u>\$22,412</u>              | <u>\$34,199</u>            |
| <b>Total Special Education 9-12</b>        | <b><u>\$596,726</u></b>    | <b><u>\$567,875</u></b>    | <b><u>\$592,365</u></b>    | <b><u>\$663,577</u></b>      | <b><u>\$639,925</u></b>    |
| <b>TOTAL PART B EXPENDITURES</b>           | <b><u>\$4,318,411</u></b>  | <b><u>\$4,309,866</u></b>  | <b><u>\$4,496,174</u></b>  | <b><u>\$4,686,516</u></b>    | <b><u>\$4,533,130</u></b>  |
| <b>TOTAL BUDGET</b>                        | <b>\$11,109,625</b>        | <b>\$11,152,546</b>        | <b>\$11,692,700</b>        | <b>\$11,835,964</b>          | <b>\$11,985,236</b>        |
| Warned Article Lighting                    |                            |                            |                            |                              | 20,363                     |
| Warned Article Transfers                   | <u>50,000</u>              | <u>50,000</u>              | <u>45,000</u>              | <u>45,000</u>                | <u>45,000</u>              |
| <b>TOTAL EXPENDITURES</b>                  | <b><u>\$11,159,625</u></b> | <b><u>\$11,202,546</u></b> | <b><u>\$11,737,700</u></b> | <b><u>\$11,880,964</u></b>   | <b><u>\$12,050,599</u></b> |

|   | <u>FY13<br/>Budget</u> | <u>FY13<br/>Actual</u> | <u>FY14<br/>Budget</u> |
|---|------------------------|------------------------|------------------------|
| <b><u>Expenditures Supported by Friends</u></b> |                        |                        |                        |
| Early Literacy                                  | \$31,200               | \$27,835               | \$28,000               |
| Enrichment                                      | 20,000                 | 20,523                 | 20,000                 |
| Performing Arts                                 | 8,450                  | 7,281                  | 7,200                  |
| Technology                                      | <u>30,000</u>          | <u>7,641</u>           | <u>30,000</u>          |
| <b>Total Program Costs</b>                      | <b><u>\$89,650</u></b> | <b><u>\$63,280</u></b> | <b><u>\$85,200</u></b> |
| <b>Friends Foundation for MEMS Donations</b>    | <b><u>\$89,650</u></b> | <b><u>\$63,280</u></b> | <b><u>\$85,200</u></b> |

PRELIMINARY

Three Prior Years Comparisons - Format as Provided by AOE

ESTIMATES ONLY

District: **Manchester**  
County: **Bennington**

**T119**  
**Bennington - Rutland**

|  |   |
|--|---|
| Statutory calculation: See note at bottom of page. | Recommended homestead rate from Tax Commissioner: See note at bottom of page. |
| <b>9,382</b>                                       | <b>1.01</b>   |

**Expenditures**

|   |  | FY2012       | FY2013       | FY2014       | FY2015       |    |
|---|--|--------------|--------------|--------------|--------------|----|
| 1 | <b>Budget</b> (local budget, including special programs, full technical center expenditures, and any Act 144 expenditures) | \$10,717,224 | \$11,109,625 | \$11,692,700 | \$11,985,236 | 1. |
| 2 | <i>plus</i> Sum of separately warned articles passed at town meeting   | \$180,000    | \$50,000     | \$45,000     | \$65,363     | 2. |
| 3 | <i>minus</i> Act 144 Expenditures, to be excluded from Education Spending  | \$60,854     | \$59,462     | \$58,008     | \$56,502     | 3. |
| 4 | <b>Act 68 locally adopted or warned budget</b> <small>not of Act 144 expenditures</small>                                  | \$10,836,370 | \$11,100,163 | \$11,679,692 | \$11,994,097 | 4. |
| 5 | <i>plus</i> Obligation to a Regional Technical Center School District if any   | -            | -            | -            | -            | 5. |
| 6 | <i>plus</i> Prior year deficit repayment of deficit  | -            | \$142,600    | \$79,030     | -            | 6. |
| 7 | <b>Gross Act 68 Budget</b>   | \$10,836,370 | \$11,242,763 | \$11,758,722 | \$11,994,097 | 7. |
| 8 | S.U. assessment (included in local budget) - informational data  | \$216,486    | \$238,547    | \$178,477    | \$208,312    | 8. |
| 9 | Prior year deficit reduction (included in expenditure budget) - informational data   | -            | -            | -            | -            | 9. |

**Revenues**

|    |   |             |             |             |             |     |
|----|---|-------------|-------------|-------------|-------------|-----|
| 10 | Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues) | \$2,153,860 | \$2,028,378 | \$2,127,119 | \$2,655,370 | 10. |
| 11 | <i>plus</i> Capital debt aid for eligible projects pre-existing Act 60  | -           | -           | -           | -           | 11. |
| 12 | <i>plus</i> Prior year deficit reduction if included in revenues (negative revenue instead of expenditures)   | -           | not allowed | not allowed | not allowed | 12. |
| 13 | <i>minus</i> All Act 144 revenues, including local Act 144 tax revenues                                       | \$60,854    | \$59,462    | \$58,008    | \$56,502    | 13. |
| 14 | <b>Total local revenues</b> <small>not of Act 144 revenues</small>  | \$2,093,006 | \$1,968,916 | \$2,069,111 | \$2,598,868 | 14. |
| 15 | <b>Education Spending</b>   | \$8,743,364 | \$9,273,847 | \$9,689,611 | \$9,395,229 | 15. |
| 16 | Equalized Pupils (Act 130 count is by school district)  | 661.49      | 666.50      | 668.40      | 648.85      | 16. |

|    |  |   |   |   |   |     |
|----|--|---|---|---|---|-----|
| 17 | <b>Education Spending per Equalized Pupil</b>  | \$13,217.68                                 | \$13,914.25                                 | \$14,496.73                                 | \$14,480                                    | 17. |
| 18 | <i>minus</i> Less ALL net eligible construction costs (or P&I) per equalized pupil   | \$313.19                                    | \$291.53                                    | \$277.43                                    | \$303                                       | 18. |
| 19 | <i>minus</i> Less share of SpEd costs in excess of \$50,000 for an individual  | -   | -   | -   | \$8   | 19. |
| 20 | <i>minus</i> Less amount of deficit if deficit is SOLELY attributable to tuitions paid to public schools for grades the district does not operate for new students who moved to the district after the budget was passed | -   | -   | -   | -   | 20. |
| 21 | <i>minus</i> Less SpEd costs if excess is solely attributable to new SpEd spending if district has 20 or fewer equalized pupils  | -   | -   | -   | -   | 21. |
| 22 | <i>minus</i> Estimated costs of new students after census period   | -   | -   | -   | -   | 22. |
| 23 | <i>minus</i> Total tuitions if tuitioning ALL K-12 unless electorate has approved tuitions greater than average announced tuition  | NA  | NA  | -   | -   | 23. |
| 24 | <i>minus</i> Less planning costs for merger of small schools   | -   | -   | -   | -   | 24. |
| 25 | <i>plus</i> Excess Spending per Equalized Pupil over threshold (if any);   | threshold = \$14,733                        | threshold = \$14,641                        | threshold = \$15,456                        | threshold = \$16,168                        | 25. |
| 26 | Per pupil figure used for calculating District Adjustment  | \$13,218                                    | \$13,914                                    | \$14,497                                    | \$14,480                                    | 26. |
| 27 | <b>District spending adjustment (minimum of 100%)</b><br><b>(\$14,480 / \$9,382)</b>   | 154.701%<br><small>based on \$8,544</small> | 159.512%<br><small>based on \$8,723</small> | 158.417%<br><small>based on \$9,151</small> | 154.336%<br><small>based on \$9,382</small> | 27. |

**Prorating the local tax rate**

|    |  |   |  |  |   |     |
|----|--|---|--|--|---|-----|
| 28 | Anticipated district equalized homestead tax rate to be prorated<br>(154.336% x \$1.010) | \$1.3459<br><small>based on \$0.67</small>  | \$1.4197<br><small>based on \$0.89</small> | \$1.4891<br><small>based on \$0.94</small> | \$1.5588<br><small>based on \$1.010</small> | 28. |
| 29 | Percent of Manchester equalized pupils not in a union school district                    | 100.000%                                    | 100.000%                                   | 100.000%                                   | 100.00%                                     | 29. |
| 30 | Portion of district eq homestead rate to be assessed by town<br>(100.000% x \$1.56)      | \$1.3459                                    | \$1.4197                                   | \$1.4891                                   | \$1.5588                                    | 30. |
| 31 | <b>Common Level of Appraisal (CLA)</b>   | 101.88%                                     | 109.09%                                    | 107.05%                                    | 105.82%                                     | 31. |
| 32 | Portion of actual district homestead rate to be assessed by town<br>(154.336% / 105.82%) | \$1.3211<br><small>based on \$0.650</small> | \$1.3014<br><small>based on \$0.67</small> | \$1.3910<br><small>based on \$0.94</small> | \$1.4731<br><small>based on \$1.01</small>  | 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<br>(154.336% x 1.84%)           | 2.78%<br><small>based on 1.80%</small> | 2.87%<br><small>based on 1.83%</small> | 2.85%<br><small>based on 1.80%</small> | 2.84%<br><small>based on 1.84%</small> | 33. |
| 34 | Portion of district income cap percent applied by State<br>(100.000% x 2.84%) | 2.78%<br><small>based on 1.80%</small> | 2.87%<br><small>based on 1.80%</small> | 2.85%<br><small>based on 1.80%</small> | 2.84%<br><small>based on 1.84%</small> | 34. |
| 35 | Percent of equalized pupils at union 1  | -                                      | -                                      | -                                      | -                                      | 35. |
| 36 |   | -                                      | -                                      | -                                      | -                                      | 36. |

- Following current statute, the base education amount is calculated to be \$9,382. The tax commissioner has recommended base tax rates of \$1.01 and \$1.51. 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 1.84%.

The Bennington-Rutland Supervisory Union engaged Jeffrey R. Bradley, CPA, Mendon, Vermont to conduct an audit of its FY '13 financial statements. Copies of the audit report will be available upon completion for public inspection by calling the Bennington-Rutland Supervisory Union, 362-2452.

**Summary of Fund Balances**

|   | General<br>Fund       | Equipment /<br>Software<br>Reserves | Special<br>Education |
|---|-----------------------|-------------------------------------|----------------------|
| <b>Balance June 30, 2012</b>                  | \$58,181              | \$2,164                             | \$37,675             |
| Transfer to Equipment Reserve Fund            | (\$3,000)             | \$3,000                             |                      |
| Actual Revenues FY13                          | 754,149               | 0                                   | \$1,163,545          |
| Actual Expenditures FY13                      | <u>(737,766)</u>      | <u>(3,363)</u>                      | <u>(1,143,691)</u>   |
| <b>Actual Fund Balance June 30, 2013</b>      | <b>\$71,564</b>       | <b>\$1,801</b>                      | <b>\$57,529</b>      |
| Transfer to Equipment Reserve Fund            | (\$3,000)             | \$3,000                             |                      |
| Anticipated Revenues FY14                     | 833,391               | 0                                   | \$1,732,324          |
| Anticipated Expenditures FY14                 | <u>(880,786)</u>      | <u>0</u>                            | <u>(1,793,228)</u>   |
| <b>Anticipated Fund Balance June 30, 2014</b> | <b>\$21,169</b>       | <b>\$4,801</b>                      | <b>(\$3,375)</b>     |
| Transfer to Equipment Reserve Fund            | (\$3,000)             | \$3,000                             |                      |
| Budgeted Revenues FY15                        | 969,762               | 0                                   | \$1,891,967          |
| Budgeted Expenditures FY15                    | <u>(981,762)</u>      | <u>0</u>                            | <u>(1,888,592)</u>   |
| <b>Budgeted Fund Balance June 30, 2015</b>    | <b><u>\$6,169</u></b> | <b><u>\$7,801</u></b>               | <b><u>\$0</u></b>    |

**Bennington-Rutland Supervisory Union****General Budget—Summary****FY 2015**

|                               | FY13<br>Budget          | FY13<br>Actual          | FY14<br>Budget          | FY14<br>Anticipated     | FY15<br>Budget          |
|-------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| <b><u>EXPENDITURES</u></b>    |                         |                         |                         |                         |                         |
| ESL                           | \$18,196                | \$17,073                | \$36,349                | \$65,343                | \$69,744                |
| Curriculum/School Support     | 69,273                  | 70,547                  | 0                       | 0                       | 0                       |
| Administration                | 579,779                 | 562,803                 | 669,032                 | 674,613                 | 762,733                 |
| Accounting                    | <u>97,336</u>           | <u>87,343</u>           | <u>128,014</u>          | <u>140,830</u>          | <u>149,285</u>          |
| <b>Total Expenditures</b>     | <b><u>\$764,584</u></b> | <b><u>\$737,766</u></b> | <b><u>\$833,395</u></b> | <b><u>\$880,786</u></b> | <b><u>\$981,762</u></b> |
| <b><u>REVENUE</u></b>         |                         |                         |                         |                         |                         |
| Interest                      | \$3,000                 | \$1,739                 | \$3,000                 | \$1,800                 | \$1,800                 |
| Miscellaneous                 | 500                     | 3,074                   | 500                     | 1,687                   | 500                     |
| Service Fees                  | 0                       | 0                       | 0                       | 30,009                  | 0                       |
| Grant Administration          | <u>41,000</u>           | <u>41,252</u>           | <u>25,000</u>           | <u>25,000</u>           | <u>25,000</u>           |
| <b>Revenues</b>               | <b><u>\$44,500</u></b>  | <b><u>\$46,065</u></b>  | <b><u>\$28,500</u></b>  | <b><u>\$58,496</u></b>  | <b><u>\$27,300</u></b>  |
| Assessments                   | <u>708,084</u>          | <u>708,084</u>          | <u>774,895</u>          | <u>774,895</u>          | <u>942,462</u>          |
| <b>Fee/Assessments</b>        | <b><u>\$708,084</u></b> | <b><u>\$708,084</u></b> | <b><u>\$774,895</u></b> | <b><u>\$774,895</u></b> | <b><u>\$942,462</u></b> |
| <b>Subtotal</b>               | <b><u>\$752,584</u></b> | <b><u>\$754,149</u></b> | <b><u>\$803,395</u></b> | <b><u>\$833,391</u></b> | <b><u>\$969,762</u></b> |
| Surplus Used/(Deficit Raised) | 15,000                  |                         | 33,000                  |                         | 15,000                  |
| Transfers                     | <u>(3,000)</u>          |                         | <u>(3,000)</u>          |                         | <u>(3,000)</u>          |
| <b>Total Revenue</b>          | <b><u>\$764,584</u></b> |                         | <b><u>\$833,395</u></b> |                         | <b><u>\$981,762</u></b> |

**Bennington-Rutland Supervisory Union**

**General Budget**

**FY 2015**

| <b>EXPENDITURES</b>                       | <b>FY13<br/>Budget</b>  | <b>FY13<br/>Actual</b>  | <b>FY14<br/>Budget</b>  | <b>FY14<br/>Anticipated</b> | <b>FY15<br/>Budget</b>  |
|---|-------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|
| <b>ESL Teacher</b>                        |                         |                         |                         |                             |                         |
| 2200 110 Salaries                         | \$16,152                | \$15,780                | \$33,461                | \$60,208                    | \$61,954                |
| 2200 290 PR Taxes/Fringe/Insurance        | 1,444                   | 1,293                   | 2,888                   | 5,135                       | 5,290                   |
| 2200 320 Professional Development         | 400                     | 0                       | 0                       | 0                           | 2,000                   |
| 2200 610 Supplies                         | <u>200</u>              | <u>0</u>                | <u>0</u>                | <u>0</u>                    | <u>500</u>              |
| <b>ESL Position Subtotal</b>              | <b><u>\$18,196</u></b>  | <b><u>\$17,073</u></b>  | <b><u>\$36,349</u></b>  | <b><u>\$65,343</u></b>      | <b><u>\$69,744</u></b>  |
| <b>Curriculum Director/School Support</b> |                         |                         |                         |                             |                         |
| 2200 110 Salaries                         | \$49,200                | \$49,200                | \$0                     | \$0                         | \$0                     |
| 2200 210 Medical Insurance                | 7,504                   | 7,396                   | 0                       | 0                           | 0                       |
| 2200 290 PR Taxes/Fringe/Insurance        | 4,969                   | 4,653                   | 0                       | 0                           | 0                       |
| 2200 320 Professional Development         | 3,000                   | 4,964                   | 0                       | 0                           | 0                       |
| 2200 440 Copier/Services                  | 1,500                   | 627                     | 0                       | 0                           | 0                       |
| 2200 580 Travel                           | 2,000                   | 1,808                   | 0                       | 0                           | 0                       |
| 2200 610 Supplies                         | 700                     | 1,341                   | 0                       | 0                           | 0                       |
| 2200 810 Dues                             | <u>400</u>              | <u>558</u>              | <u>0</u>                | <u>0</u>                    | <u>0</u>                |
| <b>Curriculum Position Subtotal</b>       | <b><u>\$69,273</u></b>  | <b><u>\$70,547</u></b>  | <b><u>\$0</u></b>       | <b><u>\$0</u></b>           | <b><u>\$0</u></b>       |
| <b>Administration</b>                     |                         |                         |                         |                             |                         |
| 2321 110 Superintendent                   | \$114,649               | \$114,649               | \$125,000               | \$125,000                   | \$127,500               |
| 2321 110 Assistant Superintendent         | 38,938                  | 39,720                  | 63,000                  | 63,000                      | 64,890                  |
| 2321 115 Salaries - Staff                 | 152,651                 | 153,195                 | 166,629                 | 175,422                     | 217,723                 |
| 2321 210 Medical Insurance                | 82,066                  | 72,631                  | 98,539                  | 96,161                      | 108,986                 |
| 2321 290 PR Taxes/Fringe/Insurance        | 40,557                  | 37,813                  | 45,719                  | 46,355                      | 53,978                  |
| 2321 320 Professional Development         | 13,000                  | 7,463                   | 17,500                  | 17,500                      | 17,500                  |
| 2321 321 Board Development                | 3,000                   | 4,759                   | 3,000                   | 3,000                       | 3,000                   |
| 2321 330 Contracted Services              | 1,500                   | 395                     | 1,500                   | 1,500                       | 1,500                   |
| 2321 330 Minutes                          | 538                     | 538                     | 538                     | 538                         | 538                     |
| 2321 330 Accounting System                | 14,000                  | 14,005                  | 14,500                  | 16,001                      | 16,000                  |
| 2321 330 Flex Plan Administration         | 1,050                   | 990                     | 1,000                   | 960                         | 1,000                   |
| 2321 330 Alarm System Monitoring          | 0                       | 577                     | 300                     | 264                         | 300                     |
| 2321 360 Legal                            | 5,000                   | 2,845                   | 5,000                   | 5,000                       | 5,000                   |
| 2321 370 Audit                            | 5,125                   | 5,125                   | 7,500                   | 5,125                       | 6,250                   |
| 2321 423 Custodial/Trash                  | 3,200                   | 3,492                   | 3,200                   | 3,200                       | 3,200                   |
| 2321 440 Equip Rent/Copier                | 2,500                   | 2,432                   | 2,500                   | 2,500                       | 2,500                   |
| 2321 441 Rent                             | 59,315                  | 59,315                  | 60,807                  | 60,807                      | 62,343                  |
| 2321 520 Comprehensive Insurance          | 4,000                   | 4,080                   | 5,500                   | 5,502                       | 5,725                   |
| 2321 530 Telephone                        | 2,200                   | 1,701                   | 2,200                   | 2,200                       | 2,200                   |
| 2321 530 Internet                         | 8,400                   | 9,438                   | 9,500                   | 8,300                       | 8,300                   |
| 2321 531 Postage                          | 3,400                   | 2,519                   | 3,400                   | 3,400                       | 3,400                   |
| 2321 540 Advertising                      | 500                     | 1,300                   | 1,500                   | 1,500                       | 1,500                   |
| 2321 580 Local Travel                     | 5,000                   | 4,953                   | 7,000                   | 7,000                       | 7,000                   |
| 2321 610 Supplies                         | 8,200                   | 8,839                   | 10,000                  | 10,000                      | 10,000                  |
| 2321 670 Software/Tech Supplies           | 750                     | 305                     | 2,000                   | 3,000                       | 3,000                   |
| 2321 670 Tech Services                    | 1,440                   | 1,916                   | 2,800                   | 2,800                       | 2,800                   |
| 2321 670 Blackboard Connect               | 2,900                   | 2,250                   | 3,000                   | 2,678                       | 2,800                   |
| 2321 670 Schoolmaster                     | 0                       | 0                       | 0                       | 0                           | 13,400                  |
| 2321 670 IQM2                             | 0                       | 0                       | 0                       | 0                           | 4,500                   |
| 2321 739 Equip Purchase                   | 500                     | 500                     | 500                     | 500                         | 500                     |
| 2321 810 Dues                             | <u>5,400</u>            | <u>5,058</u>            | <u>5,400</u>            | <u>5,400</u>                | <u>5,400</u>            |
| <b>Administration Subtotal</b>            | <b><u>\$579,779</u></b> | <b><u>\$562,803</u></b> | <b><u>\$669,032</u></b> | <b><u>\$674,613</u></b>     | <b><u>\$762,733</u></b> |
| <b>District Accounting</b>                |                         |                         |                         |                             |                         |
| 2510 115 Salaries - Staff                 | \$64,607                | \$63,587                | \$94,869                | \$94,869                    | \$96,656                |
| 2510 210 Medical Insurance                | 21,766                  | 13,194                  | 18,142                  | 31,065                      | 37,006                  |
| 2510 290 PR Taxes/Fringe/Insurance        | <u>10,963</u>           | <u>10,562</u>           | <u>15,003</u>           | <u>14,896</u>               | <u>15,623</u>           |
|   | <b><u>\$97,336</u></b>  | <b><u>\$87,343</u></b>  | <b><u>\$128,014</u></b> | <b><u>\$140,830</u></b>     | <b><u>\$149,285</u></b> |
| <b>Total Expenditures</b>                 | <b><u>\$764,584</u></b> | <b><u>\$737,766</u></b> | <b><u>\$833,395</u></b> | <b><u>\$880,786</u></b>     | <b><u>\$981,762</u></b> |

|   | Total      | Danby    | Dorset    | Manchester | Mt. Tabor | Mtn RED   | Pawlet   | Rupert   | Sunderland | UD23     | UD47      | Winhall  |
|---|------------|----------|-----------|------------|-----------|-----------|----------|----------|------------|----------|-----------|----------|
| District Share                                  |            |          | 45.5%     | 39.4%      |           | 12.1%     |          |          |            |          | 3.0%      |          |
| ESL   | \$69,744   |          | \$31,734  | \$27,479   | \$8,439   |           |          |          |            |          | \$2,092   |          |
| ADM   | 2,231.78   | 116.00   | 290.67    | 646.72     | 15.00     | 457.90    | 136.25   | 42.00    | 143.84     | 90.60    | 156.00    | 136.80   |
| Percentage                                      | 100.00%    | 5.20%    | 13.02%    | 28.98%     | 0.67%     | 20.52%    | 6.10%    | 1.88%    | 6.45%      | 4.06%    | 6.99%     | 6.13%    |
| Administration                                  | \$735,433  | \$38,225 | \$95,785  | \$213,112  | \$4,943   | \$150,891 | \$44,898 | \$13,840 | \$47,399   | \$29,855 | \$51,406  | \$45,079 |
| District Accounting                             | \$149,285  | \$3,020  | \$15,100  | \$41,389   | \$2,270   | \$35,935  | \$3,020  | \$2,270  | \$9,061    | \$15,894 | \$15,894  | \$5,432  |
| (Assessment to districts is based on staff FTE) |            |          |           |            |           |           |          |          |            |          |           |          |
| Assessed Expenditures                           | \$954,462  | \$41,245 | \$142,619 | \$281,980  | \$7,213   | \$195,265 | \$47,918 | \$16,110 | \$56,460   | \$45,749 | \$69,392  | \$50,511 |
| <u>Less Surplus Used at Prior Years ADM</u>     |            |          |           |            |           |           |          |          |            |          |           |          |
| ADM 12/12                                       | 1,664.96   | 122.10   | 290.00    | 666.07     | 13.40     |           | 136.10   | 41.70    | 133.60     | 96.99    | 165.00    |          |
| Percentage                                      | 100.00%    | 7.33%    | 17.42%    | 40.01%     | 0.80%     |           | 8.17%    | 2.50%    | 8.02%      | 5.83%    | 9.91%     |          |
| Surplus Applied                                 | (\$12,000) | (\$880)  | (\$2,090) | (\$4,800)  | (\$97)    |           | (\$981)  | (\$301)  | (\$963)    | (\$699)  | (\$1,189) |          |
| Assessment                                      | \$942,462  | \$40,365 | \$140,529 | \$277,180  | \$7,116   | \$195,265 | \$46,937 | \$15,809 | \$55,497   | \$45,050 | \$68,203  | \$50,511 |

***Bennington-Rutland Supervisory Union***

***Special Education Budget—Summary***

***FY 2015***

|                                       | <u>FY13<br/>Budget</u>  | <u>FY13<br/>Actual</u>    | <u>FY14<br/>Budget</u>    | <u>FY14<br/>Anticipated</u> | <u>FY15<br/>Budget</u>    |
|---------------------------------------|-------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| <b><u>EXPENDITURES</u></b>            |                         |                           |                           |                             |                           |
| Alternative Special Ed Program        | \$0                     | \$0                       | \$144,391                 | \$91,662                    | \$160,188                 |
| Special Education Direct Services     | 0                       | 68,640                    | 152,077                   | 208,934                     | 195,200                   |
| Psychological Services                | 205,397                 | 205,176                   | 214,913                   | 214,503                     | 221,754                   |
| Administration                        | 346,257                 | 343,245                   | 482,396                   | 536,045                     | 549,388                   |
| Occupational/Physical Therapy         | 173,259                 | 173,561                   | 216,509                   | 269,428                     | 278,104                   |
| Behavior Educator                     | 50,328                  | 46,904                    | 63,484                    | 0                           | 0                         |
| Transportation                        | 0                       | 120,662                   | 105,988                   | 174,433                     | 168,533                   |
| Early Ed Instruction/Support Services | <u>165,029</u>          | <u>185,503</u>            | <u>296,223</u>            | <u>298,223</u>              | <u>315,425</u>            |
| <b>TOTAL EXPENDITURES</b>             | <b><u>\$940,270</u></b> | <b><u>\$1,143,691</u></b> | <b><u>\$1,675,981</u></b> | <b><u>\$1,793,228</u></b>   | <b><u>\$1,888,592</u></b> |
| <b><u>REVENUE</u></b>                 |                         |                           |                           |                             |                           |
| Assessments                           | \$410,670               | \$410,670                 | \$581,550                 | \$581,550                   | \$815,046                 |
| IDEA-B/IDEA-B Pre-School              | 410,000                 | 445,723                   | 571,000                   | 632,614                     | 553,000                   |
| EPSDT/CFP/BEST                        | 36,800                  | 66,049                    | 63,484                    | 0                           | 0                         |
| EEl Grant                             | 30,000                  | 10,000                    | 0                         | 0                           | 0                         |
| Services                              | 40,800                  | 231,103                   | 258,065                   | 426,498                     | 363,733                   |
| Tuition/Alternative Program           | <u>0</u>                | <u>0</u>                  | <u>144,391</u>            | <u>91,662</u>               | <u>160,188</u>            |
| <b>REVENUE SUBTOTAL</b>               | <b><u>\$928,270</u></b> | <b><u>\$1,163,545</u></b> | <b><u>\$1,618,490</u></b> | <b><u>\$1,732,324</u></b>   | <b><u>\$1,891,967</u></b> |
| Surplus to Reduce Assessments         | <u>12,000</u>           |                           | <u>57,491</u>             |                             | <u>(3,375)</u>            |
| <b>TOTAL REVENUE</b>                  | <b><u>\$940,270</u></b> |                           | <b><u>\$1,675,981</u></b> |                             | <b><u>\$1,888,592</u></b> |

***Bennington-Rutland Supervisory Union***

***Special Education Budget***

***FY 2015***

|  | <u>FY13<br/>Budget</u> | <u>FY13<br/>Actual</u> | <u>FY14<br/>Budget</u>  | <u>FY14<br/>Anticipated</u> | <u>FY15<br/>Budget</u>  |
|--|------------------------|------------------------|-------------------------|-----------------------------|-------------------------|
| <b><u>EXPENDITURES</u></b>               |                        |                        |                         |                             |                         |
| <b>Cornerstone Program</b>               |                        |                        |                         |                             |                         |
| 1100 110 Salary/Teacher                  | \$0                    | \$0                    | \$62,000                | \$38,631                    | \$86,153                |
| 1100 115 Salary/Paraeducators            | 0                      | 0                      | 38,640                  | 13,875                      | 14,291                  |
| 1100 210 Medical                         | 0                      | 0                      | 28,351                  | 25,221                      | 40,640                  |
| 1100 290 PR Taxes/Fringe/Insurance       | 0                      | 0                      | 9,400                   | 6,435                       | 11,604                  |
| 1100 610 Program Supplies/Services       | 0                      | 0                      | 5,000                   | 5,000                       | 5,000                   |
| 1100 325 Professional Development        | <u>0</u>               | <u>0</u>               | <u>1,000</u>            | <u>2,500</u>                | <u>2,500</u>            |
|  | <b><u>\$0</u></b>      | <b><u>\$0</u></b>      | <b><u>\$144,391</u></b> | <b><u>\$91,662</u></b>      | <b><u>\$160,188</u></b> |
| <b>Special Education Direct Services</b> |                        |                        |                         |                             |                         |
| 1100 110 Salary/Teacher                  | \$0                    | \$0                    | \$47,741                | \$39,302                    | \$20,492                |
| 1100 210 Medical                         | 0                      | 0                      | 19,272                  | 12,059                      | 9,574                   |
| 1100 290 PR Taxes/Fringe/Insurance       | 0                      | 0                      | 5,525                   | 4,246                       | 2,455                   |
| 1100 610 Program Supplies                | 0                      | 0                      | 500                     | 500                         | 0                       |
| 1100 580 Travel                          | 0                      | 0                      | 500                     | 1,500                       | 1,500                   |
| 2152 110 Salary/Speech Teacher           | 0                      | 46,203                 | 51,784                  | 112,328                     | 108,731                 |
| 2152 210 Medical                         | 0                      | 12,220                 | 18,923                  | 19,606                      | 32,856                  |
| 2152 290 PR Taxes/Fringe/Insurance       | 0                      | 4,862                  | 5,832                   | 10,893                      | 11,592                  |
| 2152 610 Program Supplies                | 0                      | 3,231                  | 500                     | 500                         | 0                       |
| 2152 580 Travel                          | 0                      | 0                      | 500                     | 2,500                       | 2,500                   |
| 2200 325 Prof Development/Tuition        | <u>0</u>               | <u>2,124</u>           | <u>1,000</u>            | <u>5,500</u>                | <u>5,500</u>            |
|  | <b><u>\$0</u></b>      | <b><u>\$68,640</u></b> | <b><u>\$152,077</u></b> | <b><u>\$208,934</u></b>     | <b><u>\$195,200</u></b> |

| <b>EXPENDITURES</b>                        | <b>FY13<br/>Budget</b>  | <b>FY13<br/>Actual</b>  | <b>FY14<br/>Budget</b>  | <b>FY14<br/>Anticipated</b> | <b>FY15<br/>Budget</b>  |
|--|-------------------------|-------------------------|-------------------------|-----------------------------|-------------------------|
| <b>Psychological</b>                       |                         |                         |                         |                             |                         |
| 2100 110 Salary/Psychologists              | \$160,856               | \$160,855               | \$166,485               | \$166,485                   | \$171,479               |
| 2100 210 Medical                           | 23,127                  | 22,797                  | 25,987                  | 25,076                      | 26,205                  |
| 2100 290 PR Taxes/Fringe/Insurance         | 16,014                  | 15,537                  | 16,441                  | 16,042                      | 16,570                  |
| 2100 611 Materials & Supplies              | 3,000                   | 4,510                   | 3,000                   | 3,000                       | 3,000                   |
| 2100 810 Dues                              | 400                     | 190                     | 1,000                   | 400                         | 1,000                   |
| 2200 580 Travel                            | <u>2,000</u>            | <u>1,287</u>            | <u>2,000</u>            | <u>3,500</u>                | <u>3,500</u>            |
| <b>Total Psychological</b>                 | <b><u>\$205,397</u></b> | <b><u>\$205,176</u></b> | <b><u>\$214,913</u></b> | <b><u>\$214,503</u></b>     | <b><u>\$221,754</u></b> |
| <b>Administration</b>                      |                         |                         |                         |                             |                         |
| 2400 110 Assistant Superintendent          | \$58,406                | \$59,581                | \$0                     | \$0                         | \$0                     |
| 2400 110 Director of Student Services      | 0                       | 0                       | 85,000                  | 98,000                      | 100,940                 |
| 2400 110 Program Directors                 | 155,511                 | 155,511                 | 230,954                 | 240,583                     | 247,801                 |
| 2400 115 Salaries - Clerical               | 23,714                  | 27,384                  | 19,031                  | 30,449                      | 19,601                  |
| 2400 210 Medical                           | 45,528                  | 44,927                  | 68,025                  | 74,324                      | 73,419                  |
| 2400 290 PR Taxes/Fringe/Insurance         | 25,448                  | 25,126                  | 34,636                  | 37,739                      | 37,301                  |
| 2400 320 Services                          | 3,000                   | 2,554                   | 3,000                   | 3,000                       | 3,000                   |
| 2400 325 Professional Development          | 12,150                  | 5,600                   | 15,000                  | 15,000                      | 15,000                  |
| 2400 330 Contracted Service                | 1,300                   | 6,835                   | 1,300                   | 6,500                       | 1,500                   |
| 2400 360 Legal                             | 5,000                   | 621                     | 5,000                   | 5,000                       | 5,000                   |
| 2400 530 Telephone                         | 1,350                   | 1,392                   | 1,350                   | 1,350                       | 1,350                   |
| 2400 531 Postage                           | 600                     | 557                     | 600                     | 600                         | 600                     |
| 2400 540 Advertising                       | 2,000                   | 1,561                   | 2,000                   | 2,000                       | 2,000                   |
| 2400 580 Travel                            | 4,250                   | 5,642                   | 6,000                   | 8,000                       | 8,000                   |
| 2400 610 Supplies/Software/Copier          | 6,500                   | 5,380                   | 7,500                   | 7,500                       | 7,500                   |
| 2400 739 Equipment                         | <u>1,500</u>            | <u>574</u>              | <u>3,000</u>            | <u>6,000</u>                | <u>3,000</u>            |
|  | <u>\$346,257</u>        | <u>\$343,245</u>        | <u>\$482,396</u>        | <u>\$536,045</u>            | <u>\$526,012</u>        |
| <b>Transportation Administration</b>       |                         |                         |                         |                             |                         |
| 2711 110 Coordinator                       | \$0                     | \$0                     | \$0                     | \$0                         | \$20,000                |
| 2711 210 Medical                           | 0                       | 0                       | 0                       | 0                           | 0                       |
| 2711 290 PR Taxes/Fringe/Insurance         | <u>0</u>                | <u>0</u>                | <u>0</u>                | <u>0</u>                    | <u>3,376</u>            |
|  | <u>\$0</u>              | <u>\$0</u>              | <u>\$0</u>              | <u>\$0</u>                  | <u>\$23,376</u>         |
| <b>Total Administration</b>                | <b><u>\$346,257</u></b> | <b><u>\$343,245</u></b> | <b><u>\$482,396</u></b> | <b><u>\$536,045</u></b>     | <b><u>\$549,388</u></b> |
| <b>Occupational Therapy</b>                |                         |                         |                         |                             |                         |
| 2160 110 Salary                            | \$77,992                | \$85,519                | \$100,885               | \$131,249                   | \$135,186               |
| 2160 210 Medical                           | 22,526                  | 20,839                  | 28,855                  | 40,658                      | 42,488                  |
| 2160 290 PR Taxes/Fringe/Insurance         | 11,981                  | 10,872                  | 13,929                  | 20,166                      | 21,039                  |
| 2160 610 Supplies                          | 500                     | 1,336                   | 500                     | 2,000                       | 2,000                   |
| 2200 320 Professional Development          | 500                     | 869                     | 500                     | 1,500                       | 1,500                   |
| 2200 580 Travel                            | <u>1,500</u>            | <u>1,383</u>            | <u>1,500</u>            | <u>5,000</u>                | <u>5,000</u>            |
|  | <u>\$114,999</u>        | <u>\$120,818</u>        | <u>\$146,169</u>        | <u>\$200,573</u>            | <u>\$207,213</u>        |
| <b>Physical Therapy</b>                    |                         |                         |                         |                             |                         |
| 2190 110 Salary                            | \$52,434                | \$48,788                | \$63,814                | \$62,496                    | \$64,371                |
| 2190 290 PR Taxes/Fringe/Insurance         | 4,526                   | 3,955                   | 5,226                   | 5,059                       | 5,220                   |
| 2190 610 Supplies                          | 300                     | 0                       | 300                     | 300                         | 300                     |
| 2200 580 Travel                            | <u>1,000</u>            | <u>0</u>                | <u>1,000</u>            | <u>1,000</u>                | <u>1,000</u>            |
|  | <u>\$58,260</u>         | <u>\$52,743</u>         | <u>\$70,340</u>         | <u>\$68,855</u>             | <u>\$70,891</u>         |
| <b>Total Occupational/Physical Therapy</b> | <b><u>\$173,259</u></b> | <b><u>\$173,561</u></b> | <b><u>\$216,509</u></b> | <b><u>\$269,428</u></b>     | <b><u>\$278,104</u></b> |

| <b><u>EXPENDITURES</u></b>                     | <b><u>FY13<br/>Budget</u></b> | <b><u>FY13<br/>Actual</u></b> | <b><u>FY14<br/>Budget</u></b> | <b><u>FY14<br/>Anticipated</u></b> | <b><u>FY15<br/>Budget</u></b> |
|--|-------------------------------|-------------------------------|-------------------------------|------------------------------------|-------------------------------|
| <b>Behavior Educator</b>                       |                               |                               |                               |                                    |                               |
| 2160 110 Salary                                | \$39,247                      | \$34,178                      | \$46,546                      | \$0                                | \$0                           |
| 2160 210 Medical                               | 5,726                         | 5,227                         | 7,150                         | 0                                  | 0                             |
| 2160 290 PR Taxes/Fringe/Insurance             | 5,355                         | 4,643                         | 6,538                         | 0                                  | 0                             |
| 2160 610 Supplies                              | 0                             | 1,146                         | 1,500                         | 0                                  | 0                             |
| 2200 320 Professional Development              | 0                             | 707                           | 1,000                         | 0                                  | 0                             |
| 2200 580 Travel                                | <u>0</u>                      | <u>1,003</u>                  | <u>750</u>                    | <u>0</u>                           | <u>0</u>                      |
| <b>Total Behavior Educator</b>                 | <b><u>\$50,328</u></b>        | <b><u>\$46,904</u></b>        | <b><u>\$63,484</u></b>        | <b><u>\$0</u></b>                  | <b><u>\$0</u></b>             |
| <b>Transportation</b>                          |                               |                               |                               |                                    |                               |
| 2712 115 Salary/Drivers                        | \$0                           | \$73,951                      | \$65,238                      | \$109,676                          | \$106,744                     |
| 2712 210 Medical                               | 0                             | 0                             | 2,811                         | 2,712                              | 0                             |
| 2712 290 PR Taxes/Fringe/Insurance             | 0                             | 11,936                        | 11,439                        | 18,045                             | 17,789                        |
| 2712 430 Repairs & Maintenance                 | 0                             | 9,239                         | 5,000                         | 10,000                             | 10,000                        |
| 2712 500 Services                              | 0                             | 563                           | 1,000                         | 1,000                              | 1,000                         |
| 2712 540 Advertising                           | 0                             | 2,014                         | 1,500                         | 1,500                              | 1,500                         |
| 2712 610 Supplies                              | 0                             | 665                           | 1,500                         | 1,500                              | 1,500                         |
| 2712 620 Fuel                                  | <u>0</u>                      | <u>22,294</u>                 | <u>17,500</u>                 | <u>30,000</u>                      | <u>30,000</u>                 |
|  | <b><u>\$0</u></b>             | <b><u>\$120,662</u></b>       | <b><u>\$105,988</u></b>       | <b><u>\$174,433</u></b>            | <b><u>\$168,533</u></b>       |
| <b>Mt. Tabor Site Early Education</b>          |                               |                               |                               |                                    |                               |
| 1201 110 Salaries                              | \$41,230                      | \$40,854                      | \$53,431                      | \$52,598                           | \$54,176                      |
| 1201 115 Paraeducators/Subs                    | 12,800                        | 19,026                        | 26,709                        | 16,854                             | 17,013                        |
| 1201 210 Group Medical                         | 16,447                        | 22,610                        | 21,525                        | 19,992                             | 21,492                        |
| 1201 290 PR Taxes/Fringe/Ins.                  | 6,047                         | 5,341                         | 9,070                         | 7,585                              | 7,810                         |
| 1201 610 Supplies                              | 1,000                         | 1,231                         | 1,000                         | 1,250                              | 1,250                         |
| 2100 300 Contracted Services                   | 200                           | 0                             | 200                           | 0                                  | 0                             |
| 2152 110 Salary - Speech                       | 28,909                        | 5,351                         | 0                             | 0                                  | 0                             |
| 2152 210 Medical                               | 0                             | 1,831                         | 0                             | 0                                  | 0                             |
| 2152 290 PR Taxes/Fringe/Ins.                  | 2,887                         | 552                           | 0                             | 0                                  | 0                             |
| 2152 610 Supplies                              | 400                           | 0                             | 0                             | 0                                  | 0                             |
| 2200 325 Prof Development/Tuition              | 2,300                         | 2,202                         | 1,500                         | 2,500                              | 2,500                         |
| 2200 581 Dues/NAEYC Fees                       | <u>525</u>                    | <u>0</u>                      | <u>525</u>                    | <u>525</u>                         | <u>525</u>                    |
| <b>Total Mt. Tabor Site</b>                    | <b><u>\$112,745</u></b>       | <b><u>\$98,998</u></b>        | <b><u>\$113,960</u></b>       | <b><u>\$101,304</u></b>            | <b><u>\$104,766</u></b>       |
| <b>Early Education Direct Services</b>         |                               |                               |                               |                                    |                               |
| <b><u>Instruction</u></b>                      |                               |                               |                               |                                    |                               |
| 1201 110 Salary                                | \$28,966                      | \$38,739                      | \$81,283                      | \$78,762                           | \$81,125                      |
| 1201 210 Medical                               | 6,303                         | 8,567                         | 21,564                        | 22,830                             | 23,857                        |
| 1201 290 PR Taxes/Fringe/Ins.                  | 2,955                         | 3,570                         | 8,234                         | 8,234                              | 8,575                         |
| 1201 610 Supplies                              | 600                           | 799                           | 600                           | 600                                | 600                           |
| 2200 325 Prof Development/Tuition              | 0                             | 0                             | 1,000                         | 3,000                              | 3,000                         |
| 2200 580 Travel                                | <u>0</u>                      | <u>0</u>                      | <u>1,000</u>                  | <u>1,200</u>                       | <u>1,200</u>                  |
|  | <b><u>\$38,824</u></b>        | <b><u>\$51,675</u></b>        | <b><u>\$113,681</u></b>       | <b><u>\$114,626</u></b>            | <b><u>\$118,357</u></b>       |
| <b><u>Speech</u></b>                           |                               |                               |                               |                                    |                               |
| 2152 110 Salary - Speech                       | 10,692                        | 29,497                        | 44,979                        | 46,618                             | 53,098                        |
| 2152 210 Medical                               | 0                             | 0                             | 14,725                        | 17,040                             | 19,722                        |
| 2152 290 PR Taxes/Fringe/Ins.                  | 1,068                         | 2,742                         | 4,878                         | 5,135                              | 5,982                         |
| 2200 325 Prof Development/Tuition              | 700                           | 1,200                         | 1,000                         | 2,500                              | 2,500                         |
| 2200 580 Travel                                | <u>1,000</u>                  | <u>1,391</u>                  | <u>3,000</u>                  | <u>5,000</u>                       | <u>5,000</u>                  |
|  | <b><u>\$13,460</u></b>        | <b><u>\$34,830</u></b>        | <b><u>\$68,582</u></b>        | <b><u>\$76,293</u></b>             | <b><u>\$86,302</u></b>        |
| <b><u>Administration</u></b>                   |                               |                               |                               |                                    |                               |
| 2420 610 Testing Supplies/Adv/Postage          | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$0</u>                    | <u>\$6,000</u>                     | <u>\$6,000</u>                |
| <b>Total Early Education Direct Services</b>   | <b><u>\$52,284</u></b>        | <b><u>\$86,505</u></b>        | <b><u>\$182,263</u></b>       | <b><u>\$196,919</u></b>            | <b><u>\$210,659</u></b>       |
| <b>Total Early Education</b>                   | <b><u>\$165,029</u></b>       | <b><u>\$185,503</u></b>       | <b><u>\$296,223</u></b>       | <b><u>\$298,223</u></b>            | <b><u>\$315,425</u></b>       |
| <b>Total Special Education/Early Education</b> | <b><u>\$940,270</u></b>       | <b><u>\$1,143,691</u></b>     | <b><u>\$1,675,981</u></b>     | <b><u>\$1,793,228</u></b>          | <b><u>\$1,888,592</u></b>     |

|  | Total            | Danby            | Dorset           | Manchester       | Mt. Tabor       | Towns            | Pawlet          | Rupert         | Sunderland      | UD23            | UD47            | Winhall         |
|--|------------------|------------------|------------------|------------------|-----------------|------------------|-----------------|----------------|-----------------|-----------------|-----------------|-----------------|
| <b><u>Psychological/Administration</u></b>   |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| December 2013 Childcount                     | 365              | 21               | 48               | 84               | 4               | 69               | 33              | 3              | 20              | 18              | 36              | 29              |
| Percentage Allocation                        | 5.8%             | 13.2%            | 23.0%            | 1.1%             | 18.9%           | 9.0%             | 0.8%            | 5.5%           | 4.9%            | 9.9%            | 9.9%            | 7.9%            |
| Special Education Psych/Admin                | \$218,142        | \$12,652         | \$28,795         | \$50,173         | \$2,400         | \$41,229         | \$19,633        | \$1,745        | \$11,998        | \$10,689        | \$21,596        | \$17,232        |
| <b><u>Occupational Therapy</u></b>           |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation/Schedules              | 0.8%             | \$1,646          | \$12,335         | \$64,957         | \$2,466         | \$63,316         | \$0             | \$0            | \$3,288         | \$15,624        | \$39,470        | \$4,111         |
| Occupational Therapy                         | \$207,213        | \$1,646          | \$12,335         | \$64,957         | \$2,466         | \$63,316         | \$0             | \$0            | \$3,288         | \$15,624        | \$39,470        | \$4,111         |
| <b><u>Physical Therapy</u></b>               |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation/Schedule               | 0.0%             | \$0              | \$7,001          | \$29,756         | \$0             | \$9,627          | \$0             | \$0            | \$0             | \$5,252         | \$16,628        | \$2,627         |
| Physical Therapy                             | \$70,891         | \$0              | \$7,001          | \$29,756         | \$0             | \$9,627          | \$0             | \$0            | \$0             | \$5,252         | \$16,628        | \$2,627         |
| <b><u>Mt. Tabor Site EE Instruction</u></b>  |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| ADM (Preliminary)                            | 13.00            | 12.00            |                  |                  | 1.00            |                  |                 |                |                 |                 |                 |                 |
| Percent of ADM as applicable                 | 92.3%            |                  |                  |                  | 7.7%            |                  |                 |                |                 |                 |                 |                 |
| Site Based Early Education                   | \$104,766        | \$96,699         |                  |                  | \$8,067         |                  |                 |                |                 |                 |                 |                 |
| <b><u>Early Education Instruction</u></b>    |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation/Schedule               | 0.0%             | \$0              | \$42,727         | \$29,116         | \$0             | \$36,809         | \$0             | \$0            | \$9,705         | \$0             | \$0             | \$0             |
| Direct Services                              | \$118,357        | \$0              | \$42,727         | \$29,116         | \$0             | \$36,809         | \$0             | \$0            | \$9,705         | \$0             | \$0             | \$0             |
| <b><u>Early Education Speech</u></b>         |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation/Schedule               | 8.1%             | \$6,990          | \$24,943         | \$11,823         | \$6,990         | \$28,566         | \$0             | \$0            | \$6,990         | \$0             | \$0             | \$0             |
| Direct Services                              | \$86,302         | \$6,990          | \$24,943         | \$11,823         | \$6,990         | \$28,566         | \$0             | \$0            | \$6,990         | \$0             | \$0             | \$0             |
| <b><u>Early Education Administration</u></b> |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation/Schedule               | 4.1%             | \$246            | \$1,950          | \$1,146          | \$246           | \$1,926          | \$0             | \$0            | \$486           | \$0             | \$0             | \$0             |
| Administration                               | \$6,000          | \$246            | \$1,950          | \$1,146          | \$246           | \$1,926          | \$0             | \$0            | \$486           | \$0             | \$0             | \$0             |
| <b>Total Assessment</b>                      | <b>\$811,671</b> | <b>\$118,233</b> | <b>\$117,751</b> | <b>\$186,971</b> | <b>\$20,169</b> | <b>\$181,473</b> | <b>\$19,633</b> | <b>\$1,745</b> | <b>\$32,467</b> | <b>\$31,565</b> | <b>\$77,694</b> | <b>\$23,970</b> |
| <b>December 2012 Childcount</b>              |                  |                  |                  |                  |                 |                  |                 |                |                 |                 |                 |                 |
| Percentage Allocation                        | 369              | 19               | 43               | 90               | 2               | 74               | 32              | 5              | 24              | 18              | 31              | 31              |
| Deficit to be Raised                         | \$3,375          | \$172            | \$395            | \$824            | \$17            | \$674            | \$294           | \$47           | \$219           | \$165           | \$284           | \$284           |
| <b>FY15 ASSESSMENT</b>                       | <b>\$815,046</b> | <b>\$118,405</b> | <b>\$118,146</b> | <b>\$187,795</b> | <b>\$20,186</b> | <b>\$182,147</b> | <b>\$19,927</b> | <b>\$1,792</b> | <b>\$32,686</b> | <b>\$31,730</b> | <b>\$77,978</b> | <b>\$24,254</b> |



# Section Three: Financial Information

## GRAND LIST AND TAX INFORMATION

**Statement of Taxes Raised**

**2012-2013 Grand List**

**June 30, 2013**

**TAX RATES: TOWN \$0.1868/VOTED EXEMPT \$0.0018/ACT 144 LOCAL CONSTRUCTION \$0.0048**  
**State Education Tax Rates: Homestead \$1.3014/Non-Residential \$1.2650**

**Homestead Education Tax**

|  |                |
|--|----------------|
| Homestead Education Grand List                           | \$4,708,591.33 |
| Homestead Tax Rate                                       | 1.3014         |
| Homestead Education Liability                            | \$6,127,761.00 |
| Total Credits for Tax Bills                              | -1,732,484.04  |
| Late Fees kept by Towns for Revised Tax Bills            | -615.00        |
| Amount Raised on Homestead Properties                    | \$4,394,661.96 |
| Amount Retained by Town (0.225 of 1%) Administration Fee | -9,889.37      |

|   |                |
|---|----------------|
| Amount of Homestead Tax Liability for Education Spending (including credit) | \$4,384,772.59 |
|---|----------------|

**Non-Residential Education Tax**

|   |                 |
|---|-----------------|
| Non-Residential Education Grand List  | \$7,907,691.91  |
| Non-Residential Tax Rate  | 1.265           |
| Non-Residential Education Liability   | \$10,003,230.00 |
| Amount Retained by Town (0.225 of 1%) Administration Fee                                  | -\$22,507.00    |
| Amount of Non-Residential Tax Liability for Education Spending plus<br>Categorical Grants | -\$4,945,685.41 |

|   |                |
|---|----------------|
| Non-Residential Education Liability to State Treasury | \$5,035,037.59 |
|---|----------------|

**Municipal Tax**

|                            |                |
|----------------------------|----------------|
| Town                       | \$2,351,468.18 |
| Voted Exempt               | \$22,659.28    |
| Act 144 Local Construction | \$60,423.22    |
|                            | \$2,434,550.68 |

***Voted Exemptions—Municipal Payments to State for Lost Education Revenue 2012-2013***

1.2650 Non Residential Education Tax Rate  
 1.3014 Homestead Education Tax Rate

| Organization  | Property Description                 | Assessed<br>Exempt Value | Education Tax<br>Payment to State |
|---|--------------------------------------|--------------------------|-----------------------------------|
| Adoniram Building Association                           | .44acres Masonic Temple Spruce St    | 269,600                  | \$3,410.44                        |
| Battenkill FOE Aerie                                    | 2.8 acres Rt 11/30 (Eagles)          | 749,500                  | \$9,481.18                        |
| Manchester Rod & Gun Club                               | 1.6 acres Rec Park Rd                | 151,800                  | \$1,920.27                        |
| Manchester Music Festival                               | 1.1 acres Dillingham Ave             | 322,620                  | \$4,081.14                        |
| Northshire Civic Center                                 | 19.4 acres Civic Center Hunter Pk Rd | 545,300                  | \$6,898.05                        |
| Veterans' Exemptions beyond 10,000 value-Homestead Rate |                                      | 300,000                  | \$3,904.20                        |
|   |                                      |                          | \$26,284.83                       |

## Taxes Abated 2012-2013

---

(None)

## Grand List Statistics for 10 Year Period

---

| Year | Grand List<br>Homestead<br>Education | Grand List<br>Non-Residential<br>Education | Grand List<br>Municipal/Act<br>144/Voted Exempt | Grand List<br>Village |
|------|--------------------------------------|--|---|-----------------------|
| 2004 | \$2,553,589                          | \$4,197,814                                | \$6,746,691                                     | \$1,885,629           |
| 2005 | \$4,214,783                          | \$6,988,661                                | \$11,201,909                                    | \$3,092,761           |
| 2006 | \$4,347,971                          | \$6,930,739                                | \$11,271,703                                    | \$3,131,472           |
| 2007 | \$4,168,454                          | \$7,306,296                                | \$11,441,871                                    | \$3,238,343           |
| 2008 | \$4,653,848                          | \$8,642,125                                | \$13,292,524                                    | \$3,727,406           |
| 2009 | \$4,795,867                          | \$8,545,518                                | \$13,326,595                                    | \$3,734,798           |
| 2010 | \$4,876,395                          | \$8,666,965                                | \$13,543,360                                    | \$3,579,140           |
| 2011 | \$4,784,648                          | \$7,984,809                                | \$12,746,014                                    | \$3,396,789           |
| 2012 | \$4,708,591                          | \$7,907,692                                | \$12,588,159                                    | \$3,375,440           |
| 2013 | \$4,754,332                          | \$7,858,951                                | \$12,588,159                                    | \$3,177,709           |

## Tax Rates for FY 2014

---

### SCHOOL TAX RATES

All properties on the Education Grand List are classified as either Homestead or Non-Residential. A Statewide Education Tax, imposed at different rates, is applied to those two classes of property. Questions on these rates can be addressed by the VT Department of Taxes at (802) 828-5860.

|                                 |                 |
|---------------------------------|-----------------|
| <b>Non-Residential Property</b> | <b>\$1.3452</b> |
| <b>Homestead Property</b>       | <b>\$1.3910</b> |

### TOWN TAX RATES

Based on the 2013 Municipal Grand List of \$11,811,662.50, the Municipal Property Tax Levy of \$2,324,768, the Voted Exempt Tax Liability of \$31,919.44, and Act 144 Local School Construction Property Tax Liability of \$58,008, the Selectboard hereby sets the following Town Tax Rates:

|  |                 |
|--|-----------------|
| Municipal Tax Rate                     | \$0.1969        |
| Mark Skinner Library Appropriation     | \$0.0130        |
| SW VT Council on Aging Appropriation   | \$0.0004        |
| RSVP Appropriation                     | \$0.0003        |
| All Other Voted Appropriations         | \$0.0015        |
| Voted Exempt Tax Rate                  | \$0.0028        |
| Act 144 Local School Construction Rate | \$0.0050        |
| <b>Total Town Tax Rate</b>             | <b>\$0.2199</b> |

***Statement of Delinquent Taxes***

| Year | Billed                  | Unpaid                 | July 1, 2012-June 30, 2013 |               | Unpaid              | Percent Delinquent |
|------|-------------------------|------------------------|----------------------------|---------------|---------------------|--------------------|
|      |                         | 7/1/2012               | Collected                  | Abated        | 6/30/2013           |                    |
| 1989 | \$5,038,665.68          | \$101.40               | \$0.00                     | \$0.00        | \$101.40            | 0.0020%            |
| 1990 | \$5,825,786.79          | \$67.60                | \$0.00                     | \$0.00        | \$67.60             | 0.0012%            |
| 1991 | \$5,868,160.85          | \$0.00                 | \$0.00                     | \$0.00        | \$0.00              | 0.0000%            |
| 1992 | \$5,892,557.42          | \$0.00                 | \$0.00                     | \$0.00        | \$0.00              | 0.0000%            |
| 1993 | \$5,965,268.72          | \$310.63               | \$0.00                     | \$0.00        | \$310.63            | 0.0052%            |
| 1994 | \$6,521,756.65          | \$612.71               | \$195.54                   | \$0.00        | \$417.17            | 0.0064%            |
| 1995 | \$7,319,160.58          | \$886.79               | \$37.40                    | \$0.00        | \$849.39            | 0.0116%            |
| 1996 | \$7,616,032.13          | \$512.53               | \$0.00                     | \$0.00        | \$512.53            | 0.0067%            |
| 1997 | \$8,136,673.33          | \$550.43               | \$0.00                     | \$0.00        | \$550.43            | 0.0068%            |
| 1998 | \$10,186,086.08         | \$697.10               | \$0.00                     | \$0.00        | \$697.10            | 0.0068%            |
| 1999 | \$7,908,796.84          | \$637.00               | \$0.00                     | \$0.00        | \$637.00            | 0.0081%            |
| 2000 | \$8,054,005.82          | \$637.49               | \$0.00                     | \$0.00        | \$637.49            | 0.0079%            |
| 2001 | \$8,227,350.25          | \$535.93               | \$0.00                     | \$0.00        | \$535.93            | 0.0065%            |
| 2002 | \$8,973,416.04          | \$770.74               | \$0.00                     | \$0.00        | \$770.74            | 0.0086%            |
| 2003 | \$9,789,235.73          | \$1,086.03             | \$0.00                     | \$0.00        | \$1,086.03          | 0.0111%            |
| 2004 | \$15,440,666.67         | \$5,760.45             | \$0.00                     | \$0.00        | \$5,760.45          | 0.0373%            |
| 2005 | \$17,046,539.02         | \$6,186.92             | \$0.00                     | \$0.00        | \$6,186.92          | 0.0363%            |
| 2006 | \$17,511,557.91         | \$8,260.15             | \$0.00                     | \$0.00        | \$8,260.15          | 0.0472%            |
| 2007 | \$17,974,074.39         | \$2,364.97             | \$40.12                    | \$0.00        | \$2,324.85          | 0.0129%            |
| 2008 | \$19,534,895.95         | \$16,210.62            | \$5,296.96                 | \$0.00        | \$10,913.66         | 0.0559%            |
| 2009 | \$20,294,177.45         | \$19,744.07            | \$107.36                   | \$0.00        | \$19,636.71         | 0.0968%            |
| 2010 | \$19,980,625.99         | \$40,880.98            | \$23,283.17                | \$0.00        | \$17,597.81         | 0.0881%            |
| 2011 | \$19,269,397.13         | \$131,654.88           | \$95,777.29                | \$0.00        | \$35,877.59         | 0.1862%            |
| 2012 | \$18,523,070.23         | \$18,523,070.23        | \$18,366,265.00            | \$0.00        | \$156,805.23        | 0.8465%            |
|      | <b>\$276,897,957.65</b> | <b>\$18,761,539.65</b> | <b>\$18,491,002.84</b>     | <b>\$0.00</b> | <b>\$270,536.81</b> | <b>0.0977%*</b>    |

\* Amount is less than 1%.



***Delinquent Taxes as of June 30, 2013***

|   | 1989-2004  | 2005     | 2006     | 2007     | 2008     | 2009     | 2010       | 2011       | 2012        | TOTAL       |
|---|------------|----------|----------|----------|----------|----------|------------|------------|-------------|-------------|
| * 1589 Richville LLC                    |            |          |          |          |          |          |            | \$67.89    | \$10,112.55 | \$10,180.44 |
| Andrus, Carroll M                       |            |          |          |          |          |          | \$2,584.30 | \$2,524.44 | \$2,425.32  | \$7,534.06  |
| Barker, Joseph                          |            |          |          |          |          |          |            |            | \$20.42     | \$20.42     |
| Big Brothers Inc                        | \$169.00   |          |          |          |          |          |            |            |             | \$169.00    |
| Blackmer, Fred                          | \$73.87    | \$152.20 | \$155.16 | \$160.50 | \$135.19 | \$139.56 | \$43.51    | \$42.51    | \$40.84     | \$943.34    |
| Bovey, Heather                          |            |          |          |          |          |          | \$17.09    | \$16.69    | \$16.05     | \$49.83     |
| Brice, Michelle                         | \$258.97   | \$100.45 | \$102.40 | \$105.93 | \$74.28  | \$76.69  | \$7.75     | \$8.22     | \$7.74      | \$742.43    |
| * Bruoe Enterprises                     |            |          |          |          |          |          |            |            | \$4,415.78  | \$4,415.78  |
| * Bushee, Michael J/Rose                |            |          |          |          |          |          |            |            | \$1,046.36  | \$1,046.36  |
| Butler, Veronica S                      | \$98.39    | \$50.23  | \$51.26  | \$5.10   | \$20.80  |          |            |            |             | \$225.78    |
| Carey, Cindy                            |            |          |          |          |          | \$154.89 | \$156.96   | \$153.31   | \$147.30    | \$612.46    |
| * Comelli, Daniel T                     |            |          |          |          |          |          | \$1,531.14 |            | \$2.92      | \$1,534.06  |
| * Coyle, Sharon C Trustee               |            |          |          |          |          |          |            |            | \$160.43    | \$160.43    |
| Crosby, Richard                         |            |          |          |          |          |          |            |            | \$1,240.33  | \$1,240.33  |
| D'Eredita, Angela (aka Wood)            | \$105.27   |          | \$43.44  | \$44.94  |          |          | \$35.74    | \$34.91    | \$33.55     | \$297.85    |
| * Dalgewicz, Donna                      |            |          |          |          |          |          | \$1,554.03 | \$2,768.86 | \$372.16    | \$4,695.05  |
| Dorr, Rose/Niles, Danielle              |            |          |          |          |          |          |            |            | \$1,487.57  | \$1,487.57  |
| Dorr, Douglas A                         |            |          |          |          |          |          |            |            | \$3,485.58  | \$3,485.58  |
| * Dunja & Petar LLP                     |            |          |          |          |          |          |            | \$115.75   |             | \$115.75    |
| * Elliott, Paul 96 Main St              |            |          |          |          |          |          |            |            | \$10,035.26 | \$10,035.26 |
| * Ferrazano, Nick T                     |            |          |          |          |          |          |            |            | \$1,623.13  | \$1,623.13  |
| * Fisher, Mary N                        |            |          |          |          |          |          | \$81.34    | \$80.45    | \$77.30     | \$239.09    |
| * Garay, Marie L                        |            |          |          |          |          |          |            |            | \$6,821.61  | \$6,821.61  |
| Graham, Patricia E/Kelli G Michaels     |            |          |          |          |          |          | \$1,490.76 | \$3,524.34 | \$1,769.32  | \$6,784.42  |
| * Green Peak Professional Office Bldg   |            |          |          |          |          |          |            |            | \$3,378.34  | \$3,378.34  |
| Greene, Justin (was Cooper, Roy/Brenda) |            |          |          |          |          |          |            | \$22.85    | \$51.05     | \$73.90     |
| * Gryga, Edward/Kathleen                |            |          |          |          |          |          |            | \$1,956.87 | \$5,988.19  | \$7,945.06  |
| Haner, Alishia                          | \$78.93    | \$39.57  | \$40.35  | \$41.73  |          |          |            | \$18.22    | \$17.50     | \$236.30    |
| Hazelton, Christal/Sherrill             | \$863.14   |          |          |          |          |          |            |            |             | \$863.14    |
| * Hodgjin, Mark                         |            |          |          |          |          | \$818.35 | \$758.06   | \$627.60   | \$669.42    | \$2,873.43  |
| Hubner, Donald A/Michael E              |            |          |          |          |          |          |            |            | \$8,893.32  | \$8,893.32  |
| Jewett Jr, John (2 Accts)               | \$5,043.66 | \$493.12 | \$502.72 | \$520.02 | \$615.04 | \$634.91 | \$643.35   | \$628.45   | \$603.79    | \$9,685.06  |
| * Johnson, Dennis/Kim S                 |            |          |          |          |          |          |            |            | \$3,071.59  | \$3,071.59  |
| Johnson, Mark T                         | \$755.35   | \$208.51 | \$212.57 | \$219.89 | \$200.56 |          |            |            |             | \$1,596.88  |
| * Johnson, Robin Trustee                |            |          |          |          |          |          |            |            | \$1,264.89  | \$1,264.89  |
| Kapusta, Cynthia                        |            |          |          |          |          |          | \$19.22    | \$18.99    | \$19.90     | \$58.11     |
| Keyes, Jack/Donna                       | \$385.63   |          |          |          |          |          | \$149.97   | \$148.92   | \$16.99     | \$701.51    |
| Lanni-Gage, Elena M                     |            |          |          |          |          |          | \$4,692.62 | \$4,604.09 | \$4,423.33  | \$13,720.04 |

*Continued*

***Delinquent Taxes as of June 30, 2013***

|                                     | 1989-2004   | 2005       | 2006       | 2007       | 2008        | 2009        | 2010        | 2011        | 2012         | TOTAL        |         |
|-------------------------------------|-------------|------------|------------|------------|-------------|-------------|-------------|-------------|--------------|--------------|---------|
| Mayhle, Dorothy                     |             |            |            |            |             |             |             | \$34.91     | \$33.55      | \$68.46      |         |
| * Murphy, Thomas E/Michele          |             |            |            |            |             |             |             |             | \$1,801.13   | \$1,801.13   |         |
| Parker, Barry/Parker, Avis Tiff     |             |            |            |            |             |             |             |             | \$534.68     | \$534.68     |         |
| Parsons, James Craig                | \$3,524.25  | \$4,963.24 | \$5,059.77 | \$1,006.85 |             |             |             | \$1,652.17  | \$3,852.10   | \$20,058.38  |         |
| Peloquin, Daniel/Tracey             |             |            |            |            |             |             |             |             | \$3,841.43   | \$3,841.43   |         |
| Petrucci, Cheryl                    |             |            |            |            |             |             |             |             | \$4,194.05   | \$4,194.05   |         |
| * Pounds, Joyce Goolsby             |             |            |            |            |             |             |             | \$761.71    | \$2,390.32   | \$3,152.03   |         |
| * Psarianos, James/Margaret         |             |            |            |            |             |             |             |             | \$14.11      | \$14.11      |         |
| Rafus, Chris/Gonzalez, Jennifer     | \$428.73    | \$15.22    | \$15.52    |            |             |             |             |             |              | \$459.47     |         |
| Robbins, William R                  |             |            |            |            |             |             |             |             | \$4,611.46   | \$4,611.46   |         |
| * Roberts, David                    |             |            |            |            |             |             |             |             | \$2,520.24   | \$2,520.24   |         |
| Robinson, Audrey B Trustee, Estate  |             |            |            |            |             |             |             | \$2,488.64  | \$4,367.91   | \$6,856.55   |         |
| Roy, Daniel J/Deborah               |             |            |            |            |             |             |             |             | \$3,606.63   | \$3,606.63   |         |
| Royal, Dexter                       |             |            |            |            |             |             |             |             | \$15.05      | \$15.05      |         |
| Sargent, Chris Murphy               |             |            |            |            |             |             |             |             | \$195.94     | \$195.94     |         |
| * Scheps, Alfred L (2 Accts)        |             |            |            |            |             |             |             |             | \$3,863.38   | \$3,863.38   |         |
| Shanks, David A                     | \$683.74    | \$164.38   | \$167.57   | \$173.34   | \$185.70    | \$191.70    | \$194.25    | \$189.75    | \$182.31     | \$2,132.74   |         |
| Shores, Shane A/Berard, Laurie      |             |            |            |            |             |             |             |             | \$84.05      | \$84.05      |         |
| Smith III, Thomas W/Ann T           |             |            |            |            |             |             |             |             | \$2,355.85   | \$2,355.85   |         |
| * Star Blanket Associates           |             |            |            |            |             |             |             |             | \$5,550.75   | \$5,550.75   |         |
| * Stipp, Louis C/Judith Ann         |             |            |            |            |             |             |             |             | \$9,505.72   | \$9,505.72   |         |
| Susca, Paul A                       |             |            |            |            |             |             | \$998.85    | \$2,732.40  | \$2,625.12   | \$6,356.37   |         |
| * Sweeney, Floyd/Dawn               |             |            |            |            |             |             | \$40.52     | \$211.00    | \$202.72     | \$454.24     |         |
| * Sykes, Lorraine                   |             |            |            |            |             |             |             |             | \$2,827.25   | \$2,827.25   |         |
| Tobin, Jessica                      |             |            |            |            |             |             | \$16.87     | \$16.66     | \$1.54       | \$1.45       | \$36.52 |
| Vermont Carpet                      | \$464.96    |            |            |            |             |             |             |             |              | \$464.96     |         |
| Vermont Estate Home Builders LLC    |             |            |            |            | \$9,682.09  | \$16,104.33 |             | \$5,539.85  | \$15,314.66  | \$46,640.93  |         |
| Vermont Mountaintop Inc (2 Accts)   |             |            |            |            |             |             |             |             | \$157.52     | \$157.52     |         |
| Ward, Deborah Ann (2 Accts)         |             |            | \$1,864.40 |            |             | \$1,483.31  | \$548.56    |             |              | \$3,896.27   |         |
| Whitney, Scott                      |             |            | \$44.99    | \$46.55    |             | \$16.10     | \$38.85     | \$37.95     | \$36.47      | \$220.91     |         |
| * Wilcox, Gerald/Howard A (2 Accts) |             |            |            |            |             |             | \$1,994.28  | \$4,864.31  | \$5,621.60   | \$12,480.19  |         |
| * Young, Betty D                    |             |            |            |            |             |             |             |             | \$524.07     | \$524.07     |         |
| Zak, Grey/Merilyn J                 |             |            |            |            |             |             |             |             | \$2,233.88   | \$2,233.88   |         |
|                                     |             |            |            |            |             |             |             |             |              |              |         |
|                                     | \$12,933.89 | \$6,186.92 | \$8,260.15 | \$2,324.85 | \$10,913.66 | \$19,636.71 | \$17,597.81 | \$35,877.59 | \$156,805.23 | \$270,536.81 |         |

\* Paid or Partially Paid by 12/31/2013

Note: Amounts do not include Penalty and Interest Charges also due.



# Section Four: Minutes and Warnings

## SCHOOL AND TOWN

### *Town of Manchester School District Minutes 03-04-2013*

The meeting began at 7:00pm. Moderator Nawrath then read the warning.

The legal voters of the Manchester Town School District, Manchester, Vermont, are hereby notified and warned to meet at the Manchester Elementary Middle School on Monday, March 4, 2013 at 7:00 p.m. to transact any business not involving voting by Australian ballot, and on Tuesday, March 5, 2013 from 8 a.m. to 7 p.m. at the Manchester Town Offices to transact business involving voting by Australian ballot.

#### **To be acted upon on Monday, March 4, 2013:**

**Article 1: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$14,875 for the 2013-2014 school year for those pupils who are residents of the Town of Manchester and who attend Burr and Burton Academy?**

Moved by Orland Campbell, seconded by Bob Treat. Mark Tashjian, Headmaster of BBA, spoke in support of the article, stating that Manchester is the core of BBA and truly appreciates the support of Manchester. Christina Rainville stated that she was here to speak to the article in the Rutland Herald questioning Burr and Burton's finances. She explained that there was a back story and she explained that two years ago she questioned whether all of the special ed money was actually going to special ed kids. She stated that every year BBA says it will take money out of the endowment, yet their forms filed with the IRS indicate that not one penny is used from the endowment. 2009 - \$313,000, 2010 - \$400,000, 2011 - \$500,000. She stated that regarding special education, their revenues exceed their expenses. She said that means they are not spending the special education money on special education but on other purposes. She noted that Mark Tashjian, Headmaster's, 2011 compensation was \$228,000 along with a free house owned by BBA and a discretionary spending account. She asked for financials, audit forms etc. from BBA. Rainville asked to have our sending contract to BBA revamped. The meeting stood in recess while Ms. Rainville put her amendment in writing. Rainville's amendment was as follows: Article 1 is approved subject to the following: The school board shall

amend the sending town contract to include the following conditions: 1. BBA will provide complete financial statements and audited financial statements each year. 2. Special education funding will be fully accounted for. 3. Any leftover special education money will be used against the special education budget for the next year. 4. All children on IEP's and 504 plans shall have the right to appeal to the Agency of Education; the courts and the school board and 5. BBA will provide its financial statements and audited financial statement from 2007 until present. Seconded by Kay Schleider. Dan French spoke in opposition to the amendment, stating that the voters do not have the authority to amend a contract. Rainville stated that the second circuit court of appeals ruled 20 years ago that sending Towns could change their contracts to protect special ed students. Nawrath explained that the second circuit court pertained to school boards and not the electorate. Orland Campbell stated that there may be accounting errors, but added that the amendment implies that there has been wrongdoing and he does not agree with that. He suggested that for us to act on this amendment is to remove the ability of the school board to look at this. John O'Keefe stated that he would vote no on the amendment because the amendment crosses a line where Town meeting begins entering into contract negotiations. Mark Tashjian stated that he could not possibly go down the list of allegations or accusations but he did say that he was confused as to what Ms. Rainville thinks happened to the money other than his pay. Tashjian stated that he was proud to stand in front of those in attendance and proud of BBA. Rainville suggested that if it was a legal question then she felt that we should recess for a formal legal opinion. The Moderator stated that he would allow the vote to continue. Seth Bongartz stated that BBA was about integrity. He added that the endowment is utilized each and every year. He stated that BBA is giving a private school education at below public school tuitions. Mike Kilburn requested a paper ballot and six other voters requested also. Joe Miles asked to defeat the amendment. Carol DuPont asked what #4 of the amendment meant. Nawrath explained what IEP and 504 plans were. Murie Polifka stated that special ed students are federally allowed to appeal their services. The paper ballot was conducted and the results were YES-06 NO-62 and the amendment was defeated. The question was called and article 1 was approved.

**Article 2: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2013 through June 30, 2014?**

*Town of Manchester Town  
Meeting Minutes 03-02-2013*

Moved by Orland Campbell, seconded by Seth Bongartz. The question was called and article 2 was approved.

**Article 3: Shall the voters appropriate the sum of \$45,000 for the Bus Reserve Fund?**

Moved by Joe Miles, seconded by John Griffin. The question was called and article 3 was approved.

**Article 4. To discuss the budget to be voted upon by Australian ballot (Article 6).**

Orland Campbell asked for a quick overview of the budget. Debbie Wraga, Chair, explained that the budget was a 5.2% increase. She explained that the tax rate would increase only by one cent to \$1.31. Carol DuPont asked for someone from the two dissenting votes on the budget to speak. Brian Vogel explained that he voted no because he felt that the budget had not been fully vetted.

**Article 5: To transact any other business that may legally come before this meeting.**

**To be voted upon by Australian ballot on Tuesday, March 5, 2013:**

**Article 6: Shall the voters appropriate \$11,692,700 necessary for the support of the Town School District for the fiscal year July 1, 2013 through June 30, 2014?**

YES-424

NO-172

**Article 7: To elect Town School District officers for the ensuing year(s):**

**Moderator for one (1) year:**

W. Michael Nawrath - 598 (declared elected)

**School Director for two (2) years:**

Mark Kaplan - 438 (declared elected)

Stephen Murphy - 191

**School Director for three (3) years:**

Brian Vogel - 533 (declared elected)

The "floor" meeting on March 4, 2013 adjourned at 8:15 pm on motion of John Griffin, seconded by Joe Miles. Be it known that of 3757 registered voters there were 69 voters in attendance at that meeting.

The Australian ballot vote- 707 voters cast their ballots.

*Respectfully submitted  
Linda L. Spence, MMC/CVC  
Manchester Town & School District Clerk  
W. Michael Nawrath, Moderator  
Cynthia Kilburn, Chair-Board of Civil Authority*

The meeting was called to order at 1:00 p.m. by Moderator Nawrath. He went over the rules of the meeting and asked that a non-registered voter be given permission to speak to the various appropriation articles. Hearing no objection, the rules were suspended in that respect. He noted that this was the 248<sup>th</sup> Annual Meeting of the Town of Manchester.

He then read the warning:

**Legal voters of the Town of Manchester, County of Bennington, State of Vermont, are hereby warned and notified of the following events relating to the Annual Meeting of the Town:**

**Floor Meeting:** Beginning at 1:00 p.m. on the 2<sup>nd</sup> day of March (Saturday), 2013 the so-called floor portion of the annual Town Meeting will convene at the Manchester Elementary-Middle School gymnasium (80 Memorial Avenue) to transact any business not involving voting by Australian ballot or voting required by law to be by ballot.

**Voting by Ballot:** Between the hours of 8:00 a.m. and 7:00 p.m. on the 5<sup>th</sup> day of March (Tuesday), 2013 the polls will be open at the Manchester Town Hall (6039 Main Street) to transact any business involving voting by Australian Ballot or voting required by law to be by ballot.

**ARTICLE 1. To hear and act upon the report of the Town Officers, acknowledgments and presentation of awards.**

Moved by Orland Campbell, seconded by Lee Krohn. Spence moved to amend the minutes to reflect that the vote was YES-94, NO-48 and that a division was called for regarding Article 24, seconded by Bill Drusic. The question was called and the motion carried. Ivan Beattie moved to amend page 13 Total Capital Revenue \$522,499.54.

Barbara Comer asked about the Selectboard report and the agreement with Habitat for Humanity for water main upgrade and asked if the Library would receive the same agreement. John O'Keefe explained that the Town will be paying for design work only. Ivan Beattie introduced the Selectboard. Wayne Bell announced that the back page of the Town Report honored Donna Wesley and Jack Heaton. Bell then spoke regarding the Roundabout and acknowledged Ron Mancini, Ivan Beattie, John Doherty, Bill Drusic, Leo DiLiello, Steve Thurston, Sally Treat, Ed Morrow, Jim Hand, Marge Wilbur, Howard Wechsler,

Doug Shaw, Henry Chandler, Bart Norse, Rick Godry, John O'Keefe, Peter Webster, Jeff Wilson, Lee Krohn and Jim Sullivan. Steve Nichols commended the water and sewer dept, public works, recreation department, town administration etc. A round of applause was given. Gerald Pike acknowledged all who worked on the Roundabout.

**ARTICLE 2. To determine by vote the day taxes shall be payable and what discount, if any, shall be allowed, if paid on or before the time specified, and what interest shall be charged for delinquency.**

Moved by David Fielding that town and school taxes for fiscal year 2013/14 be due and payable at 4:30 pm on the following dates and percentage amounts: 09/06/13 44% of town taxes and 60% of school taxes and 02/07/14 56% of town taxes and 40% of school taxes and that the prebate payments the Town receives directly from the state shall be applied equally to the two tax payment installments (½ of the state payment received credited to the first installment due and the balance credited to the second installment). He further moved that no discounts be allowed if taxes are paid on or before the due dates. He moved to charge the maximum interest and penalty allowed by law on unpaid amounts (current law: interest-1% per month or portion thereof for the first three months and 1 ½% thereafter; penalty-8% on the unpaid balance after the second installment). Seconded by Orland Campbell. Jared Devlin-Scherer stated that he felt that all taxpayers should be given the chance to vote on this article and that not everyone is present and able to vote. The question was called and the motion carried.

**ARTICLE 3. Shall the Town vote to exempt from taxation, for a period not to exceed five (5) years, the real estate of the Northshire Civic Center, Inc., located at 410 Hunter Park Road, known as Hunter Park/Riley Rink (map 15, block 20, lot 21) and such vote shall exempt the property owner from property taxes and transfers the education tax liability from the property owner to non-exempt property owners? (By request)**

Moved by Orland Campbell, seconded by Ed Morrow. John O'Keefe spoke as tax collector. He stated that the property in question was assessed at \$543,000 and that it would relieve \$1,036 of Town tax and \$7,000 for the school taxes. Chris Ams spoke in favor of the article. The question was called and the motion carried.

**ARTICLE 4. Shall the Town vote a specific amount of money to defray the expenses of the Town for the ensuing year, plus any voted appropriations?**

Moved by Lee Krohn to appropriate \$4,544,328 less anticipated revenue plus voted appropriations, seconded by

Mike Kilburn. Ivan Beattie spoke to overview on page 8 of Town Report. He stated that this represented a 6.99% increase in the budget for this year, yet Manchester still has one of the lowest tax rates in the State of Vermont. Red Cole moved to amend article 4 to change the amount appropriated to \$4,118,681 for 2013/14. Seconded by Larry Landis. Bill Drunsic asked for clarification that what we're talking about is roughly \$106,000 and asked that the amendment be defeated. Barbara Comer asked that exclusive of debt service, did that not represent two new positions. O'Keefe stated that the first position is bringing on a full time program director at Parks and Recreation and the second position is a new person in the Department of Public Works. In addition, there is planned a new IT person, acting Zoning Administrator etc. Steve Nichols reported that he had concerns regarding the new position and realized that all people are not able to spend more. The question was called and the amendment required a standing vote YES - 21 NO - 111, and the motion failed. Michael Cohen asked about the replacement of headstones in Factory Point Cemetery. O'Keefe explained temporary markers were utilized and they tried to contact all who had not replaced the temporary markers with permanent markers and historic headstones that need to be repaired. The question was called and the motion carried.

**ARTICLE 5. Shall the Town vote to transfer all Fiscal Year 2014 local option tax revenues in excess of \$1,115,000 into the Property Tax Relief Reserve Fund; provided that, in the case of a deficiency in local option tax revenues, funds from the Property Tax Relief Reserve Fund may be used to offset the deficit; provided further, the amount transferred from the Property Tax Relief Reserve Fund to the General Fund and Fiscal Year 2014 local option tax revenues shall not exceed a total of \$1,115,000? (By insertion)**

Moved by Bill Drunsic, seconded by Orland Campbell. Lisa Souls explained the purpose of the article. The question was called and the motion carried.

**ARTICLE 6. Shall the Town vote to appropriate \$5,000 for the support of the Bennington Coalition for the Homeless? (By petition)**

Moved by Bill Drunsic, seconded by Ed Morrow. Wayne Bell explained that the group would be re-submitting financials due to some erroneous data, and asked that the article be defeated. Stacy New, President of Bennington Coalition for the Homeless, stated that they had informed the Selectboard in Bennington of their erroneous data and that they should not accept public funds. Steve Nichols asked if the shelter here in Manchester is closed and how many Manchester homeless were at the facility. New reported that the Richville Road center would be closed as of March 15<sup>th</sup> and no Manchester resident has utilized

that center. Wayne Bell clarified Manchester does have assistance for those in dire straits/emergency situations etc. Bill Drunic asked if Manchester residents have been served by the shelter in the last 12 months. New stated that yes, Manchester residents have been served. Emmy McCusker reported that there are people who come to the food cupboard who live in their cars. Ivan Beattie stated that in light of the fact that there will no longer be a shelter in Manchester offered an amendment to reduce the appropriation to \$1,500 with the release of the funds being subject to an audit that meets the approval of the Selectboard. The question was called and the amendment carried. The question was called and the motion carried.

**ARTICLE 7. Shall the Town vote to appropriate \$1,000 to the Collaborative for the support of substance free events and education programs for middle and high school youth? (By petition)**

Moved by Bill Drunic, seconded by Mary Cardel. Maryann Morris, Executive Director of Collaborative spoke to the article. The Collaborative has been in the Manchester area since 2006. Steve Nichols asked for support of the article. The question was called and article 7 was approved.

**ARTICLE 8. Shall the Town vote to appropriate \$420 for the support of the Vermont Center for Independent Living? (By request)**

Moved by Bill Drunic to consider articles 8 -19 as one vote, seconded by Gerald Pike. Sally Treat asked that we lump all town voted appropriations together. Orland Campbell moved to amend the motion to articles 8 - 18 and exclude 19. Seconded by Ed Morrow. The question was called and the amendment carried. Maryann St John of BROCC, spoke thanked Manchester for previous support and asked for support once again. Nancy Landis of Neighbor to Neighbor also spoke asking for support of their article. John O'Keefe asked what the cost saving was to keep someone in their home vs. moving them to assisted living. Landis stated that it was tremendous. Steve Nichols spoke in support of BROCC and Neighbor to Neighbor. Georgeanne Bonifanti spoke in favor of Neighbor to Neighbor. Carol Lattuga also spoke in favor of Neighbor to Neighbor. Monica Knorr, President of Bennington Area Habitat for Humanity, spoke and thanked Manchester for their support. Pat Dupree spoke in favor of PAVE. Ed Morrow stated that it makes sense to consolidate the articles but we should ensure that each organization has someone present to educate those in attendance. Ken McGraw asked to hear from someone from the Center for Restorative Justice. Ivan Beattie stated that we should keep them separate. John O'Keefe spoke regarding the Center for Restorative Justice, stating that the Town had someone with a bad check and the

Center for Restorative Justice cleared this up for the Town. He sees it as a better way to utilize the court's time. Steve Nichols spoke in support of GNAT-TV. Tammy Reilly, Executive Director of GNAT-TV spoke and urged support. Georgeanne Bonifanti "Googled" the Center for Restorative Justice and read their mission statement to those in attendance. She also spoke in favor of GNAT-TV. Ray Berumen moved to amend the motion that we remove any of the articles that do not have a representative present. Nawrath explained that would mean articles 8, 9, 16, 17 and 18. Seconded by Donald Brodie. Ken McGraw moved to also include article 13, seconded by Red Cole. The question was called and the amendment was defeated. John Ringwald stated that we are changing the rules in the middle of the game. John O'Keefe stated that the Town does notify organizations that their presence is not required, but it certainly encouraged. The question was called and the original amendment was defeated. The question was called and articles 8 - 18 were approved.

**ARTICLE 9. Shall the Town vote to appropriate \$500 for the support of the Vermont Association for the Blind and Visually impaired? (By request)**

Article approved, see article 8.

**ARTICLE 10. Shall the Town vote to appropriate the sum of \$1,500 to support Neighbor to Neighbor, a home based care giving program? (By request)**

Article approved, see article 8.

**ARTICLE 11. Shall the Town vote to appropriate \$1,811 for the support of the Community Action in Southwestern Vermont (formerly known as Bennington-Rutland Opportunity Council)? (By request)**

Article approved, see article 8.

**ARTICLE 12. Shall the Town vote to appropriate \$1,850 for the support of the Project Against Violent Encounters? (By request)**

Article approved, see article 8.

**ARTICLE 13. Shall the Town vote to appropriate \$2,000 for the support of the Center for Restorative Justice? (By request)**

Article approved, see article 8.

**ARTICLE 14. Shall the Town vote to appropriate \$2,000 to Greater Northshire Access Television (GNAT-TV) to help defray costs related to the videotaping and television broadcast of the Manchester Selectboard, Manchester School Board and other public and municipal meetings? (By request)**

Article approved, see article 8.

**ARTICLE 15. Shall the Town vote to appropriate \$2,400 for the support of the Bennington Area Habitat for Humanity? (By request)**

Article approved, see article 8.

**ARTICLE 16. Shall the Town vote to appropriate \$2,500 for the support of the Tutorial Center? (By request)**

Article approved, see article 8.

**ARTICLE 17. Shall the Town vote to appropriate \$3,250 for the support of the Retired Senior Volunteer Program? (By request)**

Article approved, see article 8.

**ARTICLE 18. Shall the Town vote to appropriate \$4,000 for the support of the Southwestern Vermont Council on Aging? (By request)**

Article approved, see article 8.

**ARTICLE 19. Shall the Town vote to appropriate \$153,200 for the support of the Mark Skinner Library? (By request)**

Moved by Georgeanne Bonifanti, seconded by Frank Kropa. Betsy Bleakie spoke on behalf of the Library. The question was called and the article was approved.

**ARTICLE 20. Shall the Town vote to authorize up to \$50,000 from the Capital Improvement Reserve and Contingency Fund for further improvements to the Park House, located at the Dana L. Thompson Memorial Park? (By insertion)**

Moved by Bill Drunic, seconded by Frank Kropa. Carol Lattuga stated that these improvements would provide safety and security for the building. Sound system for pool area, security system changes, a card access system, a propane fireplace in activity room, a pool overflow protector, smoke and propane detectors and parking lot lights are the items that this article would provide. Greg Cutler asked what kind of programming is being considered to offset the costs. O'Keefe reported that programming will have a huge increase. He read a list of some programs: swim team, swim lessons, adult lap swim, open swim, aqua zumba, pre-school soccer, soccer camp, two tennis camps, April vacation camp, precision walkers, zumba, beginner fitness etc. Steve Murphy asked if the \$50,000 has all been earmarked. O'Keefe stated that it had been all earmarked. The question was called and the article was approved.

**ARTICLE 21. Shall the Town vote to authorize the Selectboard to transfer up to \$50,000 from the Capital Improvement Reserve and Contingency Fund into the Recreation Fund to pay for a portion of improvements to the skateboard park, located at the Dana L. Thompson Memorial Park, based on a plan approved by the Selectboard; provided, that all other funds for said improvements shall come from other sources, including but not limited to grants and fundraising and that the contribution by the Town of Manchester shall not exceed more than half of the actual funds expended for said improvements? (By insertion)**

Moved by Bill Drunic, seconded by Ed Morrow. Huckleberry Gibson, of the Skateboard Committee spoke in favor of the article. Ed Morrow spoke stating that there are skateboarders trying to utilize their parking lot and that we should provide them with a safe place to legally skateboard. Ray Berumen spoke in favor of the skateboard park but asked that illegal drug use at the skatepark be monitored more. Mary Nevin spoke in support of the article. John O'Keefe spoke regarding the drug issue ensuring that our police department is working on making sure that the entire park is drug free. Steve Nichols spoke to the article urging support. Red Cole asked regarding the liability. O'Keefe stated that there is liability. He stated that he did not believe there was any more liability with a skatepark than a diving board. Gibson reported that statistics have shown that injury rates for skateboarding are lower than basketball. Gerald Pike reported that there are risks with any sport. Tom Bourgeois stated that the liability of the current skateboard park is more of a liability than the new one. The question was called and the article was approved.

**ARTICLE 22. To elect Town Officers for the ensuing year. TO BE VOTED BY AUSTRALIAN BALLOT.**

**For Moderator:**

W. Michael Nawrath - 614 (declared elected)

**For Selectboard 3 year term:**

Greg Cutler - 272

Steve Nichols - 405 (declared elected)

**For Selectboard 2 year term:**

Stephen Drunic - 68

Karen M. Geriak - 247

Carol M. Lattuga - 364 (declared elected)

**For Lister 3 year term:**

Joyce Scribner - 596 (declared elected)

**For Trustee of Public Funds 3 year term:**

Andrew D. Shaw - 636 (declared elected)

**For Grand Juror 1 year term:**

No one elected

**ARTICLE 23. To transact any other business appropriate to come before Town Meeting.**

Jeff Wilson introduced Cynthia Browning of Arlington, Manchester's other State representative. Theo Talcott. Karen Geriak stated that she felt all budgets and articles should be voted by Australian Ballot and respectfully requested that an article be put on the warning for next year that would have the budget and all articles voted by Australian Ballot. Ivan Beattie stated that the best way to get Karen's request accomplished is by petition. Ivan thanked MEMS facility staff, Moderator Nawrath, Town Clerk Spence and her Assistant Anita Sheldon and Ioana

Drew. Ray Nevin asked if the attendance was higher when held at night. Nawrath explained that both the Town and School were held at the same time.

The "floor" portion meeting of the meeting adjourned at 4:20 p.m. on a motion by Orland Campbell, seconded by Bill Drunic. Be it known of 3575 registered voters, 165 voters attended the meeting. Australian balloting -707 voters cast their ballots.

*Respectfully submitted,*  
*Linda L. Spence, CVC/MMC, Manchester Town Clerk*  
*Cynthia Kilburn, Chair Board of Civil Authority,*  
*W. Michael Nawrath, Moderator, Anita Sheldon, Assist. Town Clerk*



*Town of Manchester School District 2014 Warning*

The legal voters of the Manchester Town School District, Manchester, Vermont, are hereby notified and warned to meet at the Manchester Elementary-Middle School on Monday, March 3, 2014 at 7:00 P.M. to transact any business not involving voting by Australian ballot, and on Tuesday, March 4, 2014 from 8 A.M. to 7 P.M. at the Manchester Town Offices to transact business involving voting by Australian ballot.

**To be acted upon on Monday, March 3, 2014:**

- Article 1: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$15,400 for the 2014-2015 school year for those pupils who are residents of the Town of Manchester and who attend Burr and Burton Academy?
- Article 2: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2014 through June 30, 2015?
- Article 3: Shall the voters appropriate the sum of \$45,000 for the Bus Reserve Fund?
- Article 4: Shall the voters authorize the School Board to incur interest-free debt through the Green Mountain Power Evergreen Fund in an amount not to exceed \$57,000 to be financed over a period not to exceed 5 years, for the purpose of financing the RELIGHT electrical efficiency project for the Manchester Elementary-Middle School?

- Article 5: Shall the voters appropriate the sum of \$20,363 for the first year costs of the RELIGHT Project?
- Article 6: To discuss the budget to be voted upon by Australian ballot (Article 8).
- Article 7: To transact any other business which may legally come before this meeting.

**To be voted upon by Australian ballot on Tuesday, March 4, 2014:**

- Article 8: Shall the voters appropriate \$11,985,236 necessary for the support of the Town School District for the fiscal year July 1, 2014 through June 30, 2015?
- Article 9: To elect Town School District officers for the ensuing year(s):  
Moderator for one (1) year  
School Director for two (2) years  
School Director for three (3) years

Absentee voting will be permitted on all matters to be voted upon by Australian ballot. For purposes of Australian balloting, the polls will be open from 8:00 A.M. until 7:00 P.M. on Tuesday, March 4, 2014.

Dated this 7th day of January 2014.

*Manchester Board of School Directors*  
*Katy McNabb, Chair, Kim Johnson, Clerk,*  
*Margaret Conner, Mark Kaplan, Brian Vogel*

## Town of Manchester Annual Town Meeting 2014 Warning

Legal Voters of the Town of Manchester, County of Bennington, State of Vermont, are hereby warned and notified of the following events relating to the Annual Meeting of the Town:

**Floor Meeting:** Beginning at 1:00 P.M. on the 1<sup>st</sup> day of March (Saturday), 2014 the so-called floor portion of the annual Town Meeting will convene at the Manchester Elementary-Middle School gymnasium (80 Memorial Avenue) to transact any business not involving voting by Australian ballot or voting required by law to be by ballot.

**Voting by Ballot:** Between the hours of 8:00 A.M. and 7:00 P.M. on the 4<sup>th</sup> day of March (Tuesday), 2014 the polls will be open at the Manchester Town Hall (6039 Main Street) to transact any business involving voting by Australian Ballot or voting required by law to be by ballot.

- 
- ARTICLE 1.** To hear and act upon the report of the Town Officers, acknowledgments and presentation of awards.
- ARTICLE 2.** To determine by vote the day taxes shall be payable and what discount, if any, shall be allowed, if paid on or before the time specified, and what interest shall be charged for delinquency.
- ARTICLE 3.** Shall the Town vote a specific amount of money to defray expenses of the Town for fiscal year 2015, plus any voted appropriations?
- ARTICLE 4.** Shall the Town vote to transfer all Fiscal Year 2015 local option tax revenues in excess of \$1,129,000 into the Property Tax Relief Reserve Fund; provided that, in the case of a deficiency in local option tax revenues, funds from the Property Tax Relief Reserve Fund may be used to offset the deficit; provided further, the amount transferred from the Property Tax Relief Reserve Fund to the General Fund and Fiscal Year 2015 local option tax revenues shall not exceed a total of \$1,129,000?
- ARTICLE 5.** Shall the Town vote on appropriations authorized under 24 V.S.A. §2691 (aid to social services) that are greater than \$2,500 by Australian ballot?
- ARTICLE 6.** Shall the Town vote to authorize the use of up to \$100,000 in Fiscal Year 2015 from the Capital Improvement and Contingency Reserve Fund for the purpose of constructing a facility to store salt and other materials used for highway purposes?
- ARTICLE 7.** Shall the Town vote to authorize the use of up to \$150,000 from the Capital Improvement and Contingency Reserve Fund for the purpose of purchasing an ambulance; provided, that the ambulance may be leased to the Manchester Rescue Squad, subject to executing a lease agreement between the Town of Manchester and the Manchester Rescue Squad, and that the Town of Manchester shall maintain ownership of the ambulance at all times?
- ARTICLE 8.** Shall the Town vote to appropriate up to \$6,000 for the annual Fourth of July fireworks celebration at the Dana L. Thompson Memorial Park during Fiscal Year 2015 to match funds received from donations, sponsorships, grants and other non-Town revenues?
- ARTICLE 9.** Shall the Town vote to appropriate \$4,000, plus donations, sponsorships, grants and other non-Town revenues, for up to two street festivals on Main Street during Fiscal Year 2015?
- ARTICLE 10.** Shall the Town vote to appropriate \$15,000 for functions related to the marketing committee?
- ARTICLE 11.** Shall the Town vote to authorize the elimination of the Office of Lister and replace it with a professionally qualified Assessor appointed by the Selectboard who shall have the same powers, discharge the same duties, proceed in the discharge thereof in the same manner, and be subject to the same liabilities as are prescribed for Listers or the Board of Listers under the provisions of Title 32?  
TO BE VOTED BY PAPER BALLOT

- ARTICLE 12.** Shall the Town vote to support the memorandum of understanding between the Town of Manchester and Town of Dorset that authorizes a study of public safety services? (advisory question)
- ARTICLE 13.** Shall the Town vote to appropriate \$420 for the support of the Vermont Center for Independent Living?
- ARTICLE 14.** Shall the Town vote to appropriate \$500 for the support of the Vermont Association for the Blind and Visually Impaired?
- ARTICLE 15.** Shall the Town vote to appropriate \$1,000 to the Collaborative for the support of substance free events and education programs for middle and high school youth?
- ARTICLE 16.** Shall the Town vote to appropriate the sum of \$1,500 to support Neighbor to Neighbor, a home based care giving program?
- ARTICLE 17.** Shall the Town vote to appropriate \$1,811 for the support of the Community Action in Southwestern Vermont (formerly known as Bennington-Rutland Opportunity Council)?
- ARTICLE 18.** Shall the Town vote to appropriate \$1,850 for the support of the Project Against Violent Encounters?
- ARTICLE 19.** Shall the Town vote to appropriate \$2,000 for the support of the Center for Restorative Justice?
- ARTICLE 20.** Shall the Town vote to appropriate \$2,000 for the support of the Greater Northshire Access Television (GNAT-TV)?
- ARTICLE 21.** Shall the Town vote to appropriate \$2,400 for the support of the Bennington Area Habitat for Humanity?
- ARTICLE 22.** Shall the Town vote to appropriate \$2,500 for the support of the Tutorial Center?
- ARTICLE 23.** Shall the Town vote to appropriate \$3,250 for the support of the Retired Senior Volunteer Program?
- ARTICLE 24.** Shall the Town vote to appropriate \$4,000 for the support of the Southwestern Vermont Council on Aging?
- ARTICLE 25.** Shall the Town vote to appropriate \$198,000 for the operating support of the Mark Skinner Library (Manchester Community Library)?
- ARTICLE 26.** To elect Town Officers for the ensuing year. TO BE VOTED BY AUSTRALIAN BALLOT
- ARTICLE 27.** To transact any other business appropriate to come before Town Meeting.

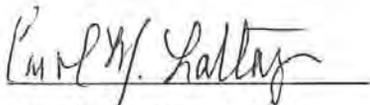
*Warning adopted by the Selectboard on January 23, 2014:*



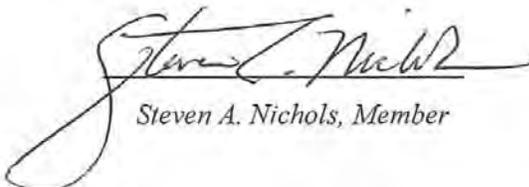
*Ivan C. Beattie, Chair*



*Wayne E. Bell, Vice-Chair*



*Carol M. Lattuga, Member*



*Steven A. Nichols, Member*



*Lisa A. Souls, Board Clerk*

Posted January 23, 2014

## In Recognition of Service to the Town

### Ivan C. Beattie



*This March represents an unprecedented thirty consecutive years of service to the Town of Manchester as a Selectboard member. First elected in 1984 after serving on the Planning Commission, Ivan has served as the chair of the Selectboard since 1988. According to the Vermont League of Cities and Towns, Ivan is the longest serving Selectboard chair in the State of Vermont.*

*Ivan's civic roots in Manchester run deep. His family has lived in Manchester for seven generations and his father, Orrin, served as the state representative for Manchester and on the Selectboard in the 1960s, and as chair three times. Adams Park bears the name of Ivan's grandfather, Harry Adams, who's civic life revolved around the park as an elder in the Methodist Church to a volunteer firefighter at the old Fire Station adjacent to Adams Park.*

*The other members of the Selectboard wish to thank Ivan for his thirty years of service to the Town, his measured, steady hand in preceding over meetings, and his institutional knowledge about town government and Manchester in general. While we are sure that Ivan would not want this limelight, we think it would be a disservice to the Town's history to let such a milestone happen without any fanfare or celebration.*

*-Wayne E. Bell (vice-chair), Carol M. Lattuga, Steven A. Nichols and Lisa A. Souls*

### Lee A. Krohn

*Planning Director and Zoning Administrator, Tree Warden, appointee to various boards and commissions, Town Service Officer, municipal project manager for the Roundabout project, acting Town Manager, 9-1-1 Coordinator, Fire Department firefighter and Town photographer...Lee is obviously a man that had a hard time saying no. For this and other reasons, including his twenty-four years of dedicated and competent service to the Town and its residents, his balanced approach to life and his passion for planning and community development, we already miss him even though he has only been gone a few months.*



*On behalf of all of Lee's friends, co-workers, and colleagues, the Selectboard wishes Lee well in all of his future endeavors.*

## In Memory

**Maurice "Moe" Thompson** passed unexpectedly on October 13, 2013. He served his community as a member of the First Baptist Church and the Manchester Lions Club. Moe served honorably as a Manchester Selectman for the Town of Manchester from 1986 to 1992.

**Gerald "Jerry" Deyo** passed on May 12, 2013. Gerry was a member of the Eagles and the Manchester Bridge Club. Gerry served our town as a member of the Manchester Planning Board from 1997-2005 and the Manchester Development Review Board from 2005-2013.

**TOWN OF MANCHESTER  
6039 MAIN STREET  
MANCHESTER CTR., VT 05255**

**PRESORT STANDARD MAIL  
U.S. POSTAGE PAID  
MANCHESTER CTR., VT  
05255  
PERMIT #3**

# ***POSTAL PATRON***

*Check out our new website at:  
<http://manchester-vt.gov/>*



**MANCHESTER VERMONT**  
So Close. So Vermont.