

Town of
Fletcher
Vermont



Annual Report 2004
Town & School District

ANNUAL
REPORT
of the

TOWN
of
FLETCHER, VERMONT

For the Calendar Year Ending
December 31, 2004

Town Clerk's Office: (802) 849-6616

Fax: (802) 849-2500

Printed in accordance with the Vermont Statutes Annotated

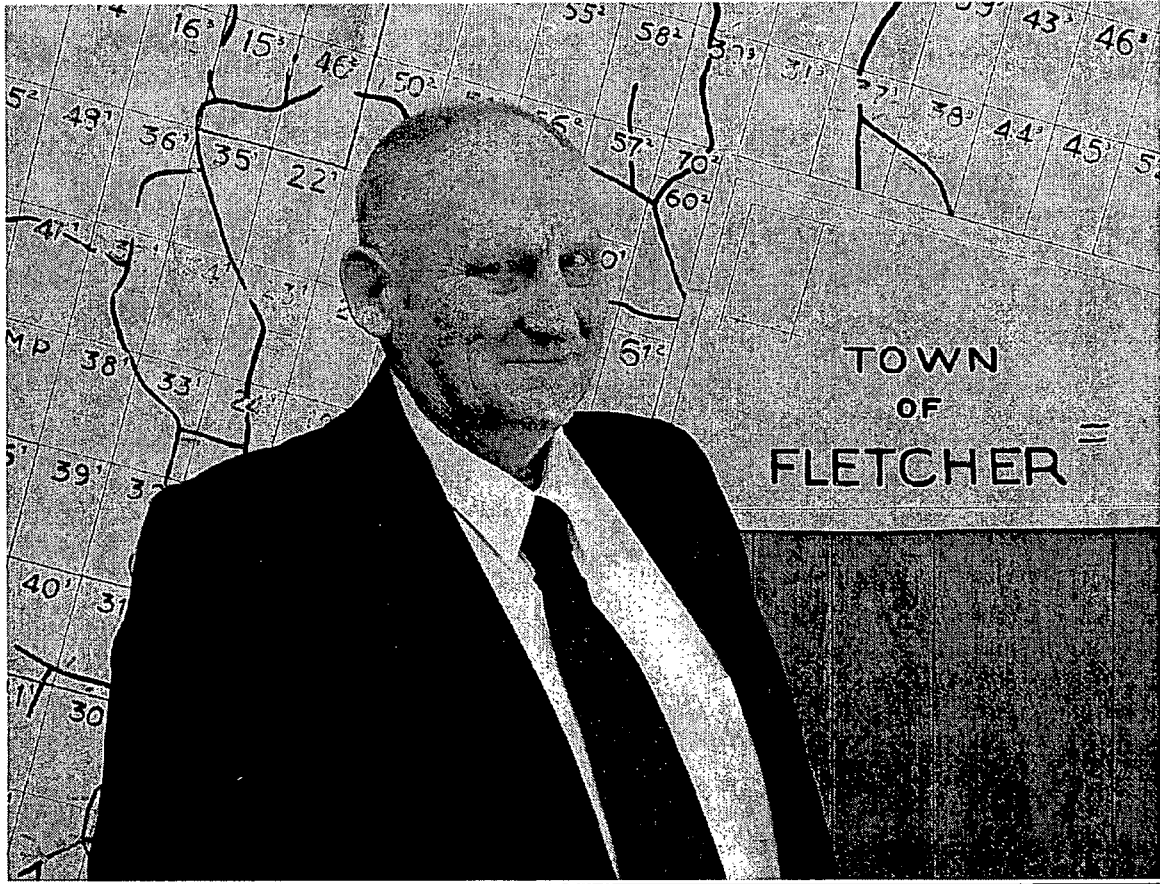
Please bring this report to
Town Meeting on March 1, 2005
at 9:00 a.m.
Held at the Fletcher Elementary School

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DEDICATION

H. Carlton Ferguson



I could have written a little blurb about Carlton's many years of public service to the town, his invaluable knowledge of the old town records and his willingness to share it, or his accomplishment of bringing Listing into the 21st century. But Carlton gave me this list of public service jobs he has held on behalf of the town. I decided to just print it. It is impressive (and I doubt it's complete). Thanks Carlton.

Positions held Town of Fletcher

Moderator; Town Agent; Fence Viewer; Chair, Planning commission Co-Chair; Fletcher-Fairfax EOE Program with Fannie Carpenter; Zoning Administrator; Health Officer; 911 Coordinator; elected Dog Catcher (did not serve); Contributor to History of Fletcher, Vt; Contributor to *A Genealogical Study of Some Families who came to Fletcher Vt. Before 1850*; Representative to Franklin & Grand Isle Regional Planning & Development; Chairman (6 northern counties) Soil Conservation Service; RC&D representative to New England District Clean Water Task Force, District 6 (appointed by Gov. Davis 1972); State Task Force to rewrite State Planning & Development Law; State Task Force to write Vt. State Plan (what is now Act 250); Supervisor Franklin County Soil Conservation District; Chairman first Franklin County Environmenth (appointed by Gov. Salmon); Northern Forest Council (Vermont, New York, New Hampshire, Maine); Lister (through 6 reappraisals)

WARNING

The legal voters of the Town of Fletcher, Franklin County, State of Vermont, are hereby notified and warned to meet in the Fletcher Elementary School in said Fletcher on Tuesday, March 1, 2005 at 9:00 AM to act on the following articles:

- Art. 1: Adoption of Robert's Rules of Order.
- Art. 2: To elect a Moderator.
- Art. 3: To act on the reports of the various officers of the Town contained in the current Town Report covering the fiscal year ending December 31, 2004.
- Art. 4: Will the Town instruct the Auditors to have the Town Report printed in the usual manner.
- Art. 5: Will the Town authorize the Select Board to purchase a new loader in 2005.
- Art. 6: Will the Town vote a budget to meet the expenses and liabilities of the Town and authorize the Select Board to set a tax rate sufficient to provide the same.
- Art. 7: To elect a Selectman for three (3) years.
- Art. 8: To elect a Selectman for three (3) years.
- Art. 9: To elect a Town Clerk & Treasurer for three (3) years.
- Art. 10: To elect a Lister for three (3) years.
- Art. 11: To elect an Auditor for three (3) years.
- Art. 12: To elect a 1st Constable for two (2) years.
- Art. 13: To elect an Animal Control Officer for two (2) years.
- Art. 14: To elect a Collector of Delinquent Taxes for a three (3) years.
- Art. 15: To elect a Grand Juror.
- Art. 16: To elect a Town Agent and Conveyer of Lands.
- Art. 17: To elect any other Town Officers to fill any Town Office which may be vacant at this time.
- Art. 18: To authorize the Town Treasurer to receive all Real Estate and Personal Property Taxes through September 30, 2005.
- Art. 19: Will the Town instruct the Select Board to borrow money to pay current expenses in anticipation of taxes.
- Art. 20: To discuss any other business that may properly come before this meeting.

Art. 21: To adjourn.

Dated at Fletcher, VT this 24TH day of January A.D., 2005.

Fletcher Select Board:

Jon Bondy, Chairman
Keller Ashby
Jim Ferguson
Terry Riggs
Bill Holden

Received, filed and recorded this 24TH day of January A.D., 2005.

Attest: Elaine C. Sweet, Town Clerk & Treasurer

SUMMARY OF 2004 TOWN MEETING

The legal voters of the Town of Fletcher, Franklin County, State of Vermont, are hereby notified and warned to meet in the Fletcher Elementary School in said Fletcher on Tuesday, March 2, 2004 at 9:30 AM to act on the following articles:

Barry Doolan, Moderator, brought the meeting to order at 9:30 AM. Louis Hipes led us in the pledge of allegiance. Acknowledged Robert King dedication in the Town Report.

Art. 1: Adoption of Robert's Rules of Order. Motion passed.

Art. 2: To elect a Moderator. Barry Doolan elected.

Art. 3: To act on the reports of the various officers of the Town contained in the current Town Report covering the fiscal year ending December 31, 2003.

Discussion: Tom Howrigan asked that we make R&M's as expenses. He also asked about the actual outside R&M for some of the equipment if it was an estimate or an actual. Tammy Ryan asked about a third road crew person. Terry Riggs stated that we decided to go with a part time person to save the Town over \$20,000 and that the Select Board was not directed to hire a full time third person but we did budget for it, which is in the surplus money this year. Diane Dayvie asked why we didn't have the Town and School meetings on the same day, back to back instead of at 7PM. Keller stated that maybe a School Board member should answer this question. Jennifer Cary, School Board Chair, stated that the School Board felt there would be more parents that could come in the evening. This request has to be on the Warning to make it binding. Glenn Daniels stated that we should have back-to-back meetings. Diane Dayvie moved to have the Annual Town Meeting in the morning and recess at 1 PM, for the School Meeting then continue with the Town Meeting. Second by Ron Charland. This would be an advisory motion. Motion passes to have the Select Board and the School Board get together to get the meetings combined. The voters will be notified in the Newsletter. Art. 3 passed as amended.

Art. 4: Will the Town instruct the Auditors to have the Town Report printed in the usual manner. Art. 4 passed.

Art. 5: Will the Town vote a budget to meet the expenses and liabilities of the Town and authorize the Select Board to set a tax rate sufficient to provide the same. Keller Ashby gave an overview of the Budget. Clair Dunn commended the Board for a job well done. Would like an explanation of: If we have a surplus why are we increasing the budget. Keller stated that we could have used the surplus money to decrease taxes. Terry Riggs stated that the paving money that we get from the State is now only every 3 years. Jennifer Cary asked if \$40,000 was going toward the new proposed Town Garage. Yes. We are not planning to replace any equipment right now. Glenn Daniels asked if it is really necessary to replace our loader right now? Jim stated that the loader is 17 years old and it may soon be a "money pit". Dawn Pelkey would like us to use the replacement schedule as a tool to plan the funding for new equipment. Wes asked if we could use this for a tool as well, so that the town doesn't get a huge "hit" at one time. Maybe we should think of increasing the funding going to the equipment fund. Diane Dayvie asked if there is a part time person instead of full time what

happened to the \$30,000 budgeted last year? Terry stated that there is a part time person to help plow the winter roads in early mornings and also to haul sand in October. We have budgeted approximately \$20,000 this year. Dawn Pelkey asked the Board to review the Administrative Budget. Elaine's (Town Clerk & Treas) salary is a 24% increase. Keller Ashby stated that there is more of a workload in recordings compared to the past. Compared area Town Clerk's hours and salaries. Wes Graff stated that this is Elaine's 20th year of being our Town Clerk & Treasurer and her experience is a great asset. Clair Dunn wanted to talk about trash pickup. She would like to have a trash pickup day in the fall as well as the spring. David Clark, our representative to NWVSWD will take this up at a District Board meeting to have an additional pickup day. Elaine Sweet asked the Select Board to inform everyone about a letter received from the Fairfax Select Board about private roads and rescue operations. Zoning Administrator increase in salary is due to our hiring someone for 10 hours per week instead of a very part time person. Budget of \$644,820 passes.

Art. 6: Will the Town authorize the Select Board to secure approximately \$86,000 in debt, at the market rate for municipal borrowers, to finance site renovation and construction of a new Town Garage facility at the Town Lot on Oustinoff Road. Terry Riggs made a presentation. 6000 sq. ft. building. Specs for this municipal building were drawn up and bids were obtained. Approximately \$230,000 is a complete price for a partial building. Clair Dunn wanted to know why we have to build a salt shed. Terry stated that people are concerned about concentrated amounts of salt going into our ground water. Joan Sweet asked about the old garage building what would we do with it. There is no "game plan" for the old town garage building. Art. 6. Passed.

Art. 7: To elect a Selectman for three (3) years. Keller Ashby elected Selectman for three years.

Art. 8: To elect a Lister for three (3) years. Debbie Lynch elected Lister for 3 years.

Art. 9: To elect an Auditor for three (3) years. Rick Russell elected Auditor for three years.

Art. 10: To elect a Grand Juror. Clair Dunn elected Grand Juror.

Art. 11: To elect a Town Agent and Conveyor of Lands. Bob King elected Town Agent and Conveyor of Lands.

Art. 12: To elect any other Town Officers to fill any Town Office which may be vacant at this time. There are no vacant offices at this time. Motion to postpone Article 12 indefinitely passed.

Art. 13: To authorize the Town Treasurer to receive all Real Estate and Personal Property Taxes through September 30, 2004. Article 13 Passed.

Art. 14: Will the Town instruct the Select Board to borrow money to pay current expenses in anticipation of taxes. Article 14 Passed.

Art. 15: To discuss any other business that may properly come before this meeting. Clair Dunn talked about wireless high-speed internet survey. There are concerns

that this may interfere with FEMA wireless transmissions. There are other options. Terry Riggs discussed the fire and rescue budget items, there may be some different figures coming out next year. Joan Sweet wanted to thank all of the boards for their great work for, sometimes a thankless job

Art. 16: To adjourn. Passed.

TOWN OFFICERS

Position	Held By	Term Expires
Moderator:		
	Barry Doolan	2005
Town Clerk & Treasurer:		
	Elaine Sweet	2005
Assistant Town Clerk & Treasurer:		
	Gloria Brunette	Hired by Town Clerk
Select board:		
	Keller Ashby	2007
	James Ferguson	2005
	Terry Riggs	2006
	Jon Bondy	2005
	William Holden	2006
Listers:		
	Carlton Ferguson	2006
	Robert King	2005
	Debbie Lynch	2007
	Carol Johns (assisting)	
Auditors:		
	Michael Farmer	2005
	Carol Johns	2006
	Richard Russell	2007
Road Foreman:		
	Richard Charland	Hired by Select Board
Road Crew:		
	Thomas Kabusk	Hired by Select Board
1 st Constable:		
	Orin Tilton – 2 year term	2005
Animal Control Officer:		
	Bill Stygles – 2 year term	2005
Delinquent Tax Collector:		
	Fred Fletcher – 3 year term	2005
School Directors:		
	Jennifer Cary, Chairman	2006
	Ron Bolam	2007
	Dale Rock	2006
	Brent Farrell	2005
	Betsy Lesnikoski	2005
Town Grand Juror		
	Clair Dunn	2005
Town Agent & Conveyor of Lands:		
	Bob King	2005
Justice of the Peace:		
	Lars Baris	2007
	David Clark	2007
	Frank Driscoll	2007
	Phil Ide	2007
	Jan Hilborn	2007

Roger Dreher	2007
John Lavallee	2007
Fire Warden:	
Jim Ferguson – 5 year term	06-30-08
Health Officer:	
H. Carlton Ferguson	08-01-05
Town Service Officer:	
Ellen Holmes Henry (appointed by State)	04-15-05
Fence Viewers:	
Craig Tinker	2005
Carlton Ferguson	2005
Pound Keeper:	
Bill Stygles	2005
Inspector of Lumber:	
Rick Russell	2005
Weigher of Coal:	
Gary Tinker	2005
Tree Warden:	
Betsy Lesnikosky	2005
Zoning Administrator:	
Maurice Rathbun	Hired by Select Board
Development Review Board	
Suzanne Stritzler, Chair	06-17-07
Cheryl Vreeland	09-08-05
Janet Young	06-01-07
Jan Hilborn	09-08-05
Ellen Holmes-Henry	03-24-05
Civil Defense Manager:	
Selectboard	
Planning Board:	
Margaret Kinne, Chair	10-30-06
David McLean	03-01-07
Suzanne Stritzler	01-08-07
Cheryl Vreeland	01-14-08
Tara Baumeister	05-27-07
John Wills	05-26-07
Northwest Vt Solid Waste Management:	
David Clark	05-06-05
Regional Planning Commission:	
Rick Russell appointed for 3 years	04-19-07
Lottery Commissioner: Postponed indefinitely @ March 1999 Town Meeting	

Select Board Report

Building the new Town Garage and recovering from the flood in August proved to be challenging in 2004, but the Town came through unscathed thanks to a mixture of good planning, hard work, and some luck. We owe a debt of gratitude to Larry Cota, Kelly and Ernest Sweet, Larry Young, JR Young, Dale Hunt, Maurice Baker, Robert Sweet Construction, Ed Branagan, Chris Reed, GW Tatro, Orin Tilton, Ron Charland, Sr, and Ron Charland, Jr for jumping in to help rebuild the roads.

Steel and plywood prices increased dramatically after the Garage bids were submitted but before the building construction started. As a result, a cost overrun seemed unavoidable as we approached the start of construction, but some design revisions and careful monitoring of the construction process resulted in only a minor (5%) increase in total cost over the estimate.

The floods in late August cost the town over \$100,000, but the Town was reimbursed \$106,000 from both the State of Vermont and from FEMA. It may surprise you that we received more money than we spent, especially when you consider that we received only 85% of the estimated expenses. The difference is explained by the fact that FEMA's reimbursement estimates are based on current commercial rates, while the Town's costs for labor and equipment time are lower than commercial rates. No reimbursement has yet been received for damage to paved roads, which amounted to about \$20,000.

Select Board continuity continues to be important in a Town where determining historical facts can be laborious and challenging. Some past decisions have disappeared from the paper trail in the Town offices, and others are buried in hundreds of pages of Select Board minutes. We depend on our long-term members, Keller and Jim, for perspective and historical memory.

Even after Terry took over as Road Commissioner this year, Jim continued to put in time driving the roads, locating problems, and ensuring that they were resolved. Terry typically put in an average of an hour a day working with the Road Crew, even before the flood had all of us working full time for almost a week. The Town owes both Jim and Terry gratitude for their hard work.

Under Jon's leadership, our Board has made great strides in organization and efficiency this year. He's worked tirelessly in the effort to re-format the town budget reports, writing and refining computer programs that retrieve Elaine's data and put it into the layout shown in the Town Report. The result, we hope you agree, is a budget that is much easier to understand and much more helpful from a planning standpoint. We're fortunate to have a chairman that takes the job seriously and has the time and inclination to be well prepared for each meeting. His guidance, energy and expertise are an asset to all of us.

The diversity of the Select Board continues to help us make thoughtful decisions. With some single, some married, some divorced; some without kids, some with school aged kids, and some with grown kids; some with a history in farming and industry, some with high tech backgrounds, and some who commute to the Burlington and Plattsburgh areas; the Board is able to consider issues with a broad base of experience. Despite our differences, we continue to respect each other, listen to each other, and like each other. Other nearby towns are not as lucky.

Our Town has evolved from a purely farming community into more of a residential community for both Burlington and St. Albans. The better we get to know our new neighbors and encourage them to become part of the community, the more likely we are to have an integrated and caring community in the future. Reconciling the conflict in needs and expectations between the farming community and the commuting community will continue to be an ongoing challenge for years to come.

A number of projects loom in our future. We have budgeted to replace the loader in 2005 and the 85 Mack in 2006. We hope to be able to do this by continuing to use the \$35,000 which we have historically paid as contributions to the Equipment Fund (\$15,000) and, in recent years, to pay back the loan on the 03 Mack (\$20,000), without requiring additional money. The issue of Town Offices space needs to be addressed carefully by the Planning Board, as soon as the Town Plan revision is finished this summer. The salt shed may become an issue too, as it has been for the past decade: we're still waiting for the State to make up its mind about what the requirements are. And eventually, we want to insulate and heat the other half of the new garage. The next decade will be full of fiscal challenges for the Town.

The number of computers and computer programs continues to grow in the Town Offices as we adopt common practice for bookkeeping and real estate management. We need to consider how to carefully manage our growing crop of computers. Computer training is becoming an increasingly important part of our tool kit.

The accounting reports that you will find in this Town Report explain what happened during 2004. During the year, the Select Board uses similar reports to try to manage the expenses as they occur. In previous years, the expense lines for the road crew were strewn across many pages, making it very difficult to determine whether we were within budget or not. This year we have rearranged these items so that they work better as a management tool during the year.

In previous years, bills from the Constable and the Animal Control Officer often were late, making budgeting difficult. Starting in 2005, these officers will be paid a monthly salary, so that these expenses can be spread out over the year. The auditors' salaries were increased, and a modest salary has been approved for both the Planning Board and the Development Review Board.

You may notice that the cost of maintaining the 1995 Mack was quite large this year. Most of the expenses are investments in the truck (sander, better rear end) and should not be repeated in 2005.

Roadside mowing, brush cutting, and ditching became a priority this summer. While we accomplished more than in 2003, the flood interrupted the ditching effort. The flood work did allow us to do a lot of necessary ditching, and to replace over 30 culverts with longer and larger ones.

We have not budgeted to spend any more in 2005 than in 2004, and our revenues were within \$3,500 of expenses in 2004, but the municipal tax rate will rise in 2005. This is because in 2004, we had a \$118,000 cash surplus from 2003 which we used to reduce the amount of taxes we needed to raise in 2004. This year, we are not as lucky. The municipal tax rate is projected to go up by about 11 cents this year. We have worked hard to keep 2005 expenses in check without sacrificing the level of service that is provided. This year's increase is a difficult pill to swallow, but we understand the reasons behind it, and believe it is the most prudent course.

In the last year, Terry has purchased and installed a new, larger sawmill; Jon's octopus has been replaced by three cuttlefish; Bill has suffered through and recovered from a long bout with whooping cough; Jim will be off sailing in the Carribean during Town Meeting; and Keller now is knee-deep in perennials 12 months a year.

Please come to Town Meeting this year! Lunch will be served, and childcare will be provided. The meeting will start earlier this year (at 9:00) so that we can combine both Town Meeting and the School Meeting on the same day.

TAX RATE and STATEMENT OF TAXES RAISED

In accordance with the vote at the Annual Town and School District Meetings 2004, the Select Board met on July 13, 2004, to set the tax rate. The following rates were set to raise the amounts necessary to operate the Town Administrative and Road Department for 2004 and the School Budget for the Fiscal Year 2004-2005. Due to changes in Act 68, the Grand List is now split and two tax rates apply: one rate for Homestead (generally residential property) of \$2.0005 and Non-Homestead property of \$2.10. The Municipal rate is the same for all properties. Note: Due to Errors and Omissions the Grand List changed slightly from the time the rate was set to the end of year.

Tax Type	Grand List	Tax Rate	Taxes Raised
Municipal	\$733,756.44	\$.5008	\$367,465.17
Education-Homestead	\$570,315.52	\$1.4997	\$855,302.24
Education-Non Homestead	\$163,185.92	\$1.5992	\$260,966.92
Late HS-131 Penalty			\$385.19
Total Taxes Billed			\$1,484,119.52

Taxes Collected and Accounted for:	
Municipal	\$266,553.77
Education-Homestead	\$853,759.05
Education-Non Homestead	\$260,966.92
Discounts Allowed	\$46,597.23
Delinquent Taxes to Collector	\$55,999.92
HS-131 Penalty	\$242.63
Total Taxes Collected	\$1,484,119.52

LETTER OF BUDGET TRANSMITTAL

PART I

To the Voters:

In accordance with the resolution passed by the voters in Town Meeting in 1976, we submit the budget recommendations for your consideration for the fiscal year, January 1, 2005 to December 31, 2005.

SELECTBOARD

Keller Ashby
James Ferguson
Terry Riggs
Jon Bondy
William Holden

BUDGET COMMITTEE

Keller Ashby
James Ferguson
Terry Riggs
Jon Bondy
William Holden
Richard Charland
Elaine Sweet

PART II

The sums of money or rate percent on a dollar of the Grand-List of the Town are hereby appropriated for the purpose specified in the 2005 recommended Budgets. Such sums of money are hereinafter voted, unless otherwise designated, shall be available only during the fiscal year and if within such year an appropriation therefore is not lawfully utilized or if the same of any unexpected balance thereof remains in the Town Treasury at the end of each year, the same shall, unless otherwise specified by law, revert to the Town Treasury.

PART III

4% discount on all Property Taxes paid before July 31, 2005. Taxes to be paid to the Town Treasurer. All Property Taxes to be paid on or before September 30, 2005.

All delinquent taxes to bear interest at the rate of one (1) percent per month from due date plus 8% Collectors fee.

AUDITORS REPORT

We have examined the records of the Town Treasurer and the Tax Collector to the best of our ability. None of us are accountants by training and it has been well over 10 years since the last professional audit was completed. We feel that it is time for a professional auditor to review the records of the town. The Auditors do not have a set schedule, if there are questions, please feel free to contact any one of us at home or leave question with the Town Treasurer.

Michael Farmer
Carol Johns
Rick Russell

BALANCE SHEET

GENERAL FUND ACCOUNT

Current Assets	12/31/2004	12/31/2003
General Fund checking account	\$26,478.99	\$118,587.02
Equipment Fund money market account	\$54,686.09	\$39,528.48
Garage Fund money market account	\$1,220.67	\$104,010.82
2002 Delinquent Taxes receivable	\$0.00	\$3,930.32
2003 Delinquent Taxes receivable	\$4,305.27	\$31,806.63
2004 Delinquent Taxes receivable	\$31,217.28	0.00
Tax Sale receivable	\$860.07	\$860.07
Due from State of Vermont	\$106,219.28	\$0.00
Insurance claim receivable	\$2,672.60	\$0.00
TOTAL CURRENT ASSETS	\$227,660.25	\$298,723.34
Accounts Payable	\$110.10	\$94.43
Note Payable 2003 Mack	\$20,000.00	\$40,000.00
Health Insurance Payable	\$830.60	\$830.60
Dental Insurance Payable	\$40.02	\$40.02
Life Insurance Payable	\$6.00	\$6.00
Disability Insurance Payable	\$27.39	\$27.36
Tax Sale Redemption Payable	\$1,928.67	\$20,223.70
Note Payable	\$150,000.00	\$0.00
Note Payable 2004 Town Garage	\$86,000.00	\$0.00
TOTAL CURRENT LIABILITIES	\$258,942.78	\$61,222.11
FUND BALANCE –PRIOR YEARS	\$237,501.23	\$169,650.70
FUND BALANCE –CURRENT YEAR	(\$268,783.76)	\$67,850.53
FUND BALANCE	(\$31,282.53)	\$237,501.23
TOTAL FUND BALANCE + LIABILITIES	\$227,660.25	\$298,723.34

FIXED ASSET ACCOUNT

Highway Assets	12/31/2004	12/31/2003
1985 Mack Truck	\$5,000.00	\$5,000.00
1987 John Deere 544E Loader	\$22,000.00	\$25,000.00
1992 Case 590 Backhoe	\$20,000.00	\$15,500.00
1995 Mack Truck	\$22,000.00	\$22,000.00
1998 Champion Grader	\$65,000.00	\$72,500.00
2003 Mack Truck	\$90,000.00	\$100,000.00
Chloride Tank/Trailer	\$2,000.00	\$2,000.00
Culvert Machine/Pressure Washer	\$2,700.00	\$1,500.00
Fuel Tank	\$3,000.00	\$3,000.00
Garage Building-Cambridge Road	\$33,089.00	\$33,089.00
Garage Equipment/Supplies/Tools	\$13,000.00	\$13,000.00
Oustinoff Road Land	\$60,000.00	\$60,000.00
Generator/Trailer	\$15,000.00	\$17,000.00
Garage Building-Oustinoff Road	\$247,979.14	\$0.00
TOTAL HIGHWAY ASSETS	\$600,768.14	\$369,589.00
Continued on next page		

Administrative Assets		
Land Records	\$66,000.00	\$64,000.00
Computer Equipment & Software	\$10,000.00	\$15,000.00
Other Office Equipment	\$9,500.00	\$9,500.00
Town Clerk Building-Cambridge Road	\$43,097.00	\$43,097.00
TOTAL ADMINISTRATIVE ASSETS	\$128,597.00	\$131,597.00
TOWN LANDS (Grand List Value)	\$152,800.00	\$152,800.00
FUND BALANCE –PRIOR YEARS	\$653,986.00	\$664,686.00
FUND BALANCE –CURRENT YEAR	\$354,776.14	(\$10,700.00)
FUND BALANCE	\$1,008,762.14	\$653,986.00
TOTAL FUND BALANCE + LIABILITIES	\$1,008,762.14	\$653,986.00

Budget Summary

	Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
1	Cash On Hand	\$118,580.00	\$118,580.00	\$13,000.00	-89%	0%	
2	Property Taxes	\$365,240.00	\$369,636.18	\$459,617.00	26%	1%	
5	State Current Use	\$35,000.00	\$46,765.00	\$40,000.00	14%	34%	
13	Delinquent Property Taxes	\$9,500.00	\$8,965.11	\$9,500.00	0%	-6%	
20	Roads	\$85,000.00	\$96,012.39	\$90,250.00	6%	13%	
21	Other Income	\$0.00	\$1,572.29	\$0.00	--	--	
25	Copies Income	\$1,100.00	\$909.60	\$1,000.00	-9%	-17%	
28	Permits	\$2,650.00	\$2,820.00	\$2,700.00	2%	6%	
32	Licenses	\$1,800.00	\$1,813.00	\$1,800.00	0%	1%	
42	Misc Income	\$23,450.00	\$24,574.50	\$24,050.00	3%	5%	
44	Bank Income Interest	\$2,500.00	\$2,443.53	\$2,200.00	-12%	-2%	
45	Revenues	\$644,820.00	\$674,091.60	\$644,117.00	0%	5%	
56	Town Clerk & Treasurer	\$38,756.00	\$38,906.03	\$40,075.00	3%	0%	
60	School Treasurer	\$1,500.00	\$1,507.10	\$1,500.00	0%	0%	
65	Asst Town Clerk & Treas	\$11,500.00	\$10,761.43	\$11,862.00	3%	-6%	
76	Development Review Board	\$7,748.00	\$5,324.08	\$9,045.00	17%	-31%	
85	Planning Board	\$1,500.00	\$517.54	\$2,815.00	88%	-65%	
94	Select Board	\$4,795.00	\$4,614.40	\$4,760.00	-1%	-4%	
100	Parcel Mapping	\$0.00	\$0.00	\$0.00	--	--	
104	Health Officer	\$108.00	\$250.45	\$216.00	100%	132%	
110	Auditors	\$588.00	\$853.29	\$1,261.00	114%	45%	
116	Civil Board	\$1,130.00	\$928.50	\$589.00	-48%	-18%	
126	Listers	\$18,425.00	\$16,313.87	\$21,365.00	16%	-11%	
133	E-911	\$1,677.00	\$466.74	\$895.00	-47%	-72%	
148	Assessments/Contributions	\$33,050.00	\$45,038.69	\$30,600.00	-7%	36%	
157	Animal Control Expense	\$1,015.00	\$1,362.26	\$1,600.00	58%	34%	
163	Constable	\$1,102.00	\$1,028.55	\$1,345.00	22%	-7%	
164	Marriage License Expense	\$150.00	\$105.00	\$150.00	0%	-30%	
165	Newsletter Expense	\$1,200.00	\$1,453.49	\$1,600.00	33%	21%	
166	Green Up Day Expense	\$800.00	\$686.50	\$800.00	0%	-14%	
171	Dues	\$3,428.00	\$3,383.00	\$3,771.00	10%	-1%	
180	Administrative Office Exp	\$13,000.00	\$17,364.87	\$14,650.00	13%	34%	
184	Utilities	\$3,700.00	\$3,701.91	\$3,900.00	5%	0%	
187	Town Office Building	\$2,500.00	\$245.00	\$2,500.00	0%	-90%	
189	Land Purchase	\$0.00	\$1,300.00	\$0.00	--	--	
193	Insurance	\$4,931.00	\$4,925.96	\$3,462.00	-30%	0%	
201	Tax Collection Expense	\$59,500.00	\$55,788.75	\$59,500.00	0%	-6%	
202	Legal Fees	\$2,000.00	\$1,630.66	\$2,000.00	0%	-18%	
203	Administration Expenses	\$214,103.00	\$218,458.07	\$220,261.00	3%	2%	
211	Foreman Wages	\$35,450.00	\$37,219.00	\$40,000.00	13%	5%	
219	Full Time Wages	\$51,450.00	\$43,925.25	\$35,000.00	-32%	-15%	
227	Part Time Wages	\$0.00	\$0.00	\$17,500.00	--	--	
228	Road Crew Wages	\$86,900.00	\$81,144.25	\$92,500.00	6%	-7%	
240	Employee Benefits	\$29,046.00	\$28,897.90	\$30,605.00	5%	-1%	
241	Highway Payroll/Benefits	\$115,946.00	\$110,042.15	\$123,105.00	6%	-5%	
247	Equipment: 03 Mack	\$27,293.00	\$28,793.10	\$27,836.00	2%	5%	
251	Equipment: 95 Mack	\$13,493.00	\$24,073.98	\$8,436.00	-37%	78%	
255	Equipment: 85 Mack	\$7,493.00	\$5,351.60	\$7,436.00	-1%	-29%	
259	Equipment: Loader	\$2,493.00	\$2,544.69	\$2,436.00	-2%	2%	
263	Equipment: 93 Backhoe	\$2,993.00	\$7,512.24	\$3,936.00	32%	151%	
267	Equipment: Culvert	\$200.00	\$15.16	\$200.00	0%	-92%	
271	Equipment: 98 Grader	\$6,056.00	\$6,750.93	\$4,991.00	-18%	11%	
289	General Garage Expenses	\$24,050.00	\$42,259.51	\$49,080.00	104%	76%	
292	Equipment/Garage Fund	\$70,000.00	\$70,000.00	\$15,000.00	-79%	0%	
293	Equipment	\$154,071.00	\$187,301.21	\$119,351.00	-23%	22%	
298	Winter Class II	\$21,150.00	\$29,784.54	\$34,200.00	62%	41%	
305	Winter Class III	\$31,200.00	\$26,539.58	\$39,700.00	27%	-15%	
316	Summer Class II	\$60,350.00	\$47,696.67	\$60,500.00	0%	-21%	
327	Summer Class III	\$32,800.00	\$34,408.98	\$31,500.00	-4%	5%	
331	Beaver Control	\$700.00	\$339.00	\$500.00	-29%	-52%	
337	Construction	\$14,500.00	\$8,717.28	\$15,000.00	3%	-40%	
338	Road Maintenance Expenses	\$160,700.00	\$147,486.05	\$181,400.00	13%	-8%	
339	Expenses	\$644,820.00	\$663,287.48	\$644,117.00	0%	3%	
340	Surplus/Deficit excl Extraord	\$0.00	\$10,804.12	\$0.00	--	--	
342	2004 Income: Flood 2004	\$0.00	\$106,219.28	\$0.00	--	--	
352	Expense: Flood 2004	\$0.00	\$114,612.73	\$0.00	--	--	
353	Total for Flood	\$0.00	\$-8,393.45	\$0.00	--	--	
356	Income: 2004 Garage Constr	\$230,000.00	\$244,500.00	\$0.00	-100%	6%	
362	Expense: 2004 Garage Constr	\$230,000.00	\$243,481.89	\$0.00	-100%	6%	
363	Total for New Garage	\$0.00	\$1,018.11	\$0.00	--	--	
364	Surplus/Deficit Incl Extraord	\$0.00	\$3,428.78	\$0.00	--	--	

	<u>Description</u>	<u>Budget 2004</u>	<u>Actual 2004</u>	<u>Budget 2005</u>	<u>Budget 2004 vs Budget 2005</u>	<u>Actual 2004 vs Budget 2004</u>	<u>See Note</u>
1	Cash On Hand	\$118,580.00	\$118,580.00	\$13,000.00	-89%	0%	
	Revenues						
2	Property Taxes	\$365,240.00	\$369,636.18	\$459,617.00	26%	1%	
	State Current Use						
3	State Current Use \$	\$35,000.00	\$39,930.00	\$40,000.00	14%	14%	
4	Current Use W/D Penalty	\$0.00	\$6,835.00	\$0.00	--	--	
5	State Current Use	\$35,000.00	\$46,765.00	\$40,000.00	14%	34%	
	Delinquent Property Taxes						
6	Warrants	\$3.00	\$1.95	\$3.00	0%	-35%	
7	8% Penalty	\$5,000.00	\$4,458.08	\$5,000.00	0%	-11%	
8	1% Interest Del Taxes	\$2,000.00	\$2,397.64	\$2,000.00	0%	20%	
9	Attorneys Fees	\$1,675.00	\$1,105.70	\$1,675.00	0%	-34%	
10	Publications	\$620.00	\$866.25	\$620.00	0%	40%	
11	Postage/Reg Mail	\$100.00	\$75.49	\$100.00	0%	-25%	
12	Levy Of Writ/Rec Of Levy	\$102.00	\$60.00	\$102.00	0%	-41%	
13	Delinquent Property Taxes	\$9,500.00	\$8,965.11	\$9,500.00	0%	-6%	
	Roads						
14	State Aid	\$85,000.00	\$91,828.64	\$90,000.00	6%	8%	
15	VT Class II Roadway Progr	\$0.00	\$0.00	\$0.00	--	--	
16	School Dist Snow Plowing	\$0.00	\$300.00	\$0.00	--	--	
17	Sale Of Equip/Culverts	\$0.00	\$211.15	\$250.00	--	--	
18	Theft/Garage 3/18/04	\$0.00	\$2,672.60	\$0.00	--	--	
19	Refund 95 Mack Parts	\$0.00	\$1,000.00	\$0.00	--	--	
20	Roads	\$85,000.00	\$96,012.39	\$90,250.00	6%	13%	
21	Other Income	\$0.00	\$1,572.29	\$0.00	--	--	
	Copies Income						
22	Copies	\$1,000.00	\$898.60	\$1,000.00	0%	-10%	
23	Fax Fee	\$100.00	\$11.00	\$0.00	-100%	-89%	
24	E-911 Maps	\$0.00	\$0.00	\$0.00	--	--	
25	Copies Income	\$1,100.00	\$909.60	\$1,000.00	-9%	-17%	
	Permits						
26	Fleet	\$150.00	\$240.00	\$200.00	33%	60%	
27	Bldg/CO'S/Etc.	\$2,500.00	\$2,580.00	\$2,500.00	0%	3%	
28	Permits	\$2,650.00	\$2,820.00	\$2,700.00	2%	6%	
	Licenses						
29	Dog	\$1,500.00	\$1,456.00	\$1,500.00	0%	-3%	
30	Marriage\Civil Union	\$150.00	\$207.00	\$150.00	0%	38%	
31	Liquor	\$150.00	\$150.00	\$150.00	0%	0%	
32	Licenses	\$1,800.00	\$1,813.00	\$1,800.00	0%	1%	
	Misc Income						
33	Fines	\$0.00	\$75.00	\$0.00	--	--	
34	Green Up Day	\$550.00	\$436.50	\$550.00	0%	-21%	
35	Recordings	\$15,000.00	\$15,346.00	\$15,000.00	0%	2%	
36	Search Time	\$400.00	\$358.00	\$400.00	0%	-11%	
37	DRB/Plan Bd Appeals	\$500.00	\$1,025.00	\$1,000.00	100%	105%	
38	School Admin Income	\$1,000.00	\$1,000.00	\$1,000.00	0%	0%	
39	School Treas Income	\$1,500.00	\$1,500.00	\$1,500.00	0%	0%	
40	State Reappraisal Reimb.	\$4,500.00	\$4,634.00	\$4,500.00	0%	3%	
41	Newsletter Ads	\$0.00	\$200.00	\$100.00	--	--	
42	Misc Income	\$23,450.00	\$24,574.50	\$24,050.00	3%	5%	
	Bank Income Interest						
43	Sweep Account	\$2,500.00	\$2,443.53	\$2,200.00	-12%	-2%	
44	Bank Income Interest	\$2,500.00	\$2,443.53	\$2,200.00	-12%	-2%	
45	Revenues	\$644,820.00	\$674,091.60	\$644,117.00	0%	5%	

Description		Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
Administration Expenses							
Town Clerk & Treasurer							
46	Town Clerk/Treas Salary	\$30,120.00	\$30,119.76	\$31,000.00	3%	0%	
47	FICA Expense	\$1,868.00	\$1,867.33	\$1,925.00	3%	0%	
48	Medi Expense	\$437.00	\$436.89	\$450.00	3%	0%	
49	Health Insurance	\$4,520.00	\$4,556.11	\$4,800.00	6%	1%	
50	Dental Insurance	\$310.00	\$328.22	\$350.00	13%	6%	
51	Life Insurance	\$45.00	\$49.68	\$50.00	11%	10%	
52	Retirement	\$1,261.00	\$1,265.00	\$1,300.00	3%	0%	
53	Disability Insurance	\$125.00	\$126.84	\$130.00	4%	1%	
54	Mileage	\$70.00	\$61.20	\$70.00	0%	-13%	
55	Other	\$0.00	\$95.00	\$0.00	--	--	
56	Town Clerk & Treasurer	\$38,756.00	\$38,906.03	\$40,075.00	3%	0%	
School Treasurer							
57	School Treasurer Salary	\$1,400.00	\$1,400.00	\$1,400.00	0%	0%	
58	FICA Expense	\$80.00	\$86.80	\$80.00	0%	8%	
59	Medi Expense	\$20.00	\$20.30	\$20.00	0%	2%	
60	School Treasurer	\$1,500.00	\$1,507.10	\$1,500.00	0%	0%	
Asst Town Clerk & Treas							
61	Asst Town Clerk Salary	\$10,625.00	\$9,990.00	\$11,000.00	4%	-6%	
62	FICA Expense	\$660.00	\$619.38	\$682.00	3%	-6%	
63	Medi Expense	\$155.00	\$144.85	\$160.00	3%	-7%	
64	Mileage	\$60.00	\$7.20	\$20.00	-67%	-88%	
65	Asst Town Clerk & Treas	\$11,500.00	\$10,761.43	\$11,862.00	3%	-6%	
Development Review Board							
66	Board Salary	\$0.00	\$0.00	\$1,250.00	--	--	
67	Zoning Admin Salary	\$6,200.00	\$3,546.00	\$5,000.00	-19%	-43%	
68	DRB Admin Salary	\$300.00	\$581.50	\$800.00	167%	94%	
69	FICA Expense	\$403.00	\$255.92	\$440.00	9%	-36%	
70	Medi Expense	\$95.00	\$59.88	\$105.00	11%	-37%	
71	Postage	\$50.00	\$247.00	\$300.00	500%	394%	
72	Publications	\$200.00	\$251.20	\$300.00	50%	26%	
73	Legal	\$500.00	\$87.50	\$500.00	0%	-83%	
74	Mileage	\$0.00	\$165.24	\$250.00	--	--	
75	Other	\$0.00	\$129.84	\$100.00	--	--	
76	Development Review Board	\$7,748.00	\$5,324.08	\$9,045.00	17%	-31%	
Planning Board							
77	Board Salary	\$0.00	\$0.00	\$1,250.00	--	--	
78	Planning Bd Clerk Salary	\$200.00	\$24.00	\$200.00	0%	-88%	
79	FICA Expense	\$40.00	\$29.81	\$90.00	125%	-25%	
80	Medi Expense	\$10.00	\$6.98	\$25.00	150%	-30%	
81	Postage	\$50.00	\$0.00	\$50.00	0%	-100%	
82	Publications	\$200.00	\$0.00	\$700.00	250%	-100%	
83	Mileage	\$0.00	\$0.00	\$0.00	--	--	
84	Other/Legal	\$1,000.00	\$456.75	\$500.00	-50%	-54%	
85	Planning Board	\$1,500.00	\$517.54	\$2,815.00	88%	-65%	
Select Board							
86	Select Board Salary	\$3,000.00	\$3,000.00	\$3,000.00	0%	0%	
87	Selectbd Rd Admin Salary	\$500.00	\$500.00	\$500.00	0%	0%	
88	Selectbd Admin Salary	\$500.00	\$500.00	\$500.00	0%	0%	
89	FICA Expense	\$250.00	\$248.00	\$250.00	0%	-1%	
90	Medi Expense	\$45.00	\$58.00	\$60.00	33%	29%	
91	Publications	\$400.00	\$308.40	\$400.00	0%	-23%	
92	Mileage	\$50.00	\$0.00	\$50.00	0%	-100%	
93	Other	\$50.00	\$0.00	\$0.00	-100%	-100%	
94	Select Board	\$4,795.00	\$4,614.40	\$4,760.00	-1%	-4%	
Parcel Mapping							
95	Parcel Mapping Salary	\$0.00	\$0.00	\$0.00	--	--	
96	FICA Expense	\$0.00	\$0.00	\$0.00	--	--	
97	Medi Expense	\$0.00	\$0.00	\$0.00	--	--	
98	Equipment	\$0.00	\$0.00	\$0.00	--	--	
99	Software	\$0.00	\$0.00	\$0.00	--	--	
100	Parcel Mapping	\$0.00	\$0.00	\$0.00	--	--	

	Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
	Health Officer						
101	Health Officer Salary	\$100.00	\$190.00	\$200.00	100%	90%	
102	FICA Expense	\$6.00	\$48.98	\$13.00	117%	716%	
103	Medi Expense	\$2.00	\$11.47	\$3.00	50%	474%	
104	Health Officer	\$108.00	\$250.45	\$216.00	100%	132%	
	Auditors						
105	Auditors Salary	\$500.00	\$435.00	\$750.00	50%	-13%	
106	FICA Expense	\$30.00	\$26.97	\$50.00	67%	-10%	
107	Medi Expense	\$8.00	\$6.32	\$11.00	38%	-21%	
108	Mileage	\$50.00	\$0.00	\$50.00	0%	-100%	
109	Other/Prof. Audit	\$0.00	\$385.00	\$400.00	--	--	
110	Auditors	\$588.00	\$853.29	\$1,261.00	114%	45%	
	Civil Board						
111	Civil Board Salary	\$1,000.00	\$862.50	\$500.00	-50%	-14%	
112	FICA Expense	\$65.00	\$53.55	\$31.00	-52%	-18%	
113	Medi Expense	\$15.00	\$12.45	\$8.00	-47%	-17%	
114	Mileage	\$50.00	\$0.00	\$50.00	0%	-100%	
115	Other	\$0.00	\$0.00	\$0.00	--	--	
116	Civil Board	\$1,130.00	\$928.50	\$589.00	-48%	-18%	
	Listers						
117	Listers Salary	\$15,000.00	\$13,870.00	\$18,000.00	20%	-8%	
118	FICA Expense	\$930.00	\$868.40	\$1,240.00	33%	-7%	
119	Medi Expense	\$220.00	\$203.14	\$290.00	32%	-8%	
120	Supplies	\$200.00	\$226.50	\$225.00	13%	13%	
121	Postage	\$225.00	\$115.50	\$150.00	-33%	-49%	
122	Publications	\$100.00	\$110.00	\$110.00	10%	10%	
123	Mileage	\$200.00	\$39.96	\$100.00	-50%	-80%	
124	Comp System/Computer Equi	\$1,000.00	\$196.37	\$500.00	-50%	-80%	
125	Other/Software/Lic. Fee	\$550.00	\$684.00	\$750.00	36%	24%	
126	Listers	\$18,425.00	\$16,313.87	\$21,365.00	16%	-11%	
	E-911						
127	E-911 Salary	\$1,000.00	\$265.00	\$500.00	-50%	-74%	
128	FICA Expense	\$62.00	\$16.43	\$35.00	-44%	-74%	
129	Medi Expense	\$15.00	\$3.85	\$10.00	-33%	-74%	
130	Supplies/Postage	\$50.00	\$0.00	\$50.00	0%	-100%	
131	Mileage	\$50.00	\$0.00	\$50.00	0%	-100%	
132	Signs	\$500.00	\$181.46	\$250.00	-50%	-64%	
133	E-911	\$1,677.00	\$466.74	\$895.00	-47%	-72%	
	Assessments/Contributions						
134	Fire Protection-Cambridge	\$4,000.00	\$4,000.00	\$5,885.00	47%	0%	
135	Fire Protection-Fairfax	\$5,000.00	\$6,902.45	\$5,000.00	0%	38%	
136	FUMHA	\$1,500.00	\$1,500.00	\$1,500.00	0%	0%	
137	Fairfax Rescue	\$4,735.00	\$18,775.00	\$2,600.00	-45%	297%	[1]
138	Cambridge Rescue	\$1,500.00	\$1,500.00	\$1,500.00	0%	0%	
139	AMCARE Ambulance Service	\$4,000.00	\$0.00	\$0.00	-100%	-100%	[2]
140	Franklin Co Home Health	\$1,645.00	\$1,645.00	\$1,645.00	0%	0%	
141	Champlain Valley AOA	\$400.00	\$400.00	\$400.00	0%	0%	
142	NW Counseling/Support Ser	\$300.00	\$300.00	\$500.00	67%	0%	
143	Franklin Cty Humane Soc	\$120.00	\$120.00	\$120.00	0%	0%	
144	Misc Social Services	\$300.00	\$428.77	\$500.00	67%	43%	
145	Cemeteries	\$500.00	\$377.88	\$500.00	0%	-24%	
146	Franklin County Tax	\$9,050.00	\$9,089.59	\$9,050.00	0%	0%	
147	Line Of Credit Interest	\$0.00	\$0.00	\$1,400.00	--	--	
148	Assessments/Contributions	\$33,050.00	\$45,038.69	\$30,600.00	-7%	36%	
	Animal Control Expense						
149	Animal Control Officer	\$150.00	\$420.00	\$600.00	300%	180%	
150	FICA Expense	\$10.00	\$26.04	\$40.00	300%	160%	
151	Medi Expense	\$5.00	\$6.09	\$10.00	100%	22%	
152	Legal	\$0.00	\$0.00	\$0.00	--	--	
153	Mileage	\$50.00	\$144.72	\$50.00	0%	189%	
154	Kennel Fee	\$500.00	\$408.00	\$500.00	0%	-18%	
155	State Fee	\$200.00	\$261.00	\$300.00	50%	31%	
156	Other: Tags, Lic Etc	\$100.00	\$96.41	\$100.00	0%	-4%	

	Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
157	Animal Control Expense	\$1,015.00	\$1,362.26	\$1,600.00	58%	34%	
	Constable						
158	Constable Salary	\$1,000.00	\$889.00	\$1,200.00	20%	-11%	
159	FICA Expense	\$62.00	\$55.12	\$75.00	21%	-11%	
160	Medi Expense	\$15.00	\$12.89	\$20.00	33%	-14%	
161	Supplies	\$0.00	\$0.00	\$0.00	--	--	
162	Mileage	\$25.00	\$71.54	\$50.00	100%	186%	
163	Constable	\$1,102.00	\$1,028.55	\$1,345.00	22%	-7%	
164	Marriage License Expense	\$150.00	\$105.00	\$150.00	0%	-30%	
165	Newsletter Expense	\$1,200.00	\$1,453.49	\$1,600.00	33%	21%	
166	Green Up Day Expense	\$800.00	\$686.50	\$800.00	0%	-14%	
	Dues						
167	Regional Planning Dues	\$967.00	\$967.00	\$967.00	0%	0%	
168	NWVSWD Dues	\$1,179.00	\$1,179.00	\$1,179.00	0%	0%	
169	VLCT Dues\Fair	\$1,242.00	\$1,192.00	\$1,580.00	27%	-4%	
170	NE Clerk/Treas Assoc Dues	\$40.00	\$45.00	\$45.00	13%	13%	
171	Dues	\$3,428.00	\$3,383.00	\$3,771.00	10%	-1%	
	Administrative Office Exp						
172	Supplies	\$1,500.00	\$1,472.64	\$1,500.00	0%	-2%	
173	Postage	\$1,600.00	\$1,595.00	\$1,600.00	0%	0%	
174	Printing - Town Report	\$1,300.00	\$1,481.59	\$1,500.00	15%	14%	
175	Bindery	\$1,000.00	\$1,311.00	\$1,500.00	50%	31%	
176	Garbage Removal	\$100.00	\$124.73	\$50.00	-50%	25%	
177	Professional Services	\$1,500.00	\$2,214.00	\$2,500.00	67%	48%	
178	Repairs And Maintenance	\$2,500.00	\$2,770.99	\$3,000.00	20%	11%	
179	Office Equip/Software	\$3,500.00	\$6,394.92	\$3,000.00	-14%	83%	
180	Administrative Office Exp	\$13,000.00	\$17,364.87	\$14,650.00	13%	34%	
	Utilities						
181	Telephone	\$1,700.00	\$1,558.98	\$1,700.00	0%	-8%	
182	Heat	\$1,000.00	\$1,110.61	\$1,200.00	20%	11%	
183	Electricity	\$1,000.00	\$1,032.32	\$1,000.00	0%	3%	
184	Utilities	\$3,700.00	\$3,701.91	\$3,900.00	5%	0%	
	Town Office Building						
185	Repairs/Maintenance	\$2,500.00	\$0.00	\$1,500.00	-40%	-100%	
186	Water System Repair	\$0.00	\$245.00	\$1,000.00	--	--	
187	Town Office Building	\$2,500.00	\$245.00	\$2,500.00	0%	-90%	
	Land Purchase						
188	Land Purchase Research	\$0.00	\$1,300.00	\$0.00	--	--	
189	Land Purchase	\$0.00	\$1,300.00	\$0.00	--	--	
	Insurance						
190	Workmans Comp Insurance	\$300.00	\$299.10	\$337.00	12%	0%	
191	Unemployment Insurance	\$31.00	\$30.86	\$25.00	-19%	0%	
192	Prop/Liability Insurance	\$4,600.00	\$4,596.00	\$3,100.00	-33%	0%	
193	Insurance	\$4,931.00	\$4,925.96	\$3,462.00	-30%	0%	
	Tax Collection Expense						
194	8% Collectors Fee	\$4,620.00	\$5,810.41	\$4,620.00	0%	26%	
195	FICA Expense	\$300.00	\$360.27	\$300.00	0%	20%	
196	Medi Expense	\$80.00	\$84.25	\$80.00	0%	5%	
197	Refund Due To Tax Appeal	\$0.00	\$906.92	\$0.00	--	--	
198	Discounts On Taxes	\$50,000.00	\$46,597.23	\$50,000.00	0%	-7%	
199	Delinq. Tax Coll. Fees	\$4,500.00	\$2,029.67	\$4,500.00	0%	-55%	
200	Tax Abatements	\$0.00	\$0.00	\$0.00	--	--	
201	Tax Collection Expense	\$59,500.00	\$55,788.75	\$59,500.00	0%	-6%	
202	Legal Fees	\$2,000.00	\$1,630.66	\$2,000.00	0%	-18%	
203	Administration Expenses	\$214,103.00	\$218,458.07	\$220,261.00	3%	2%	

Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
Highway Payroll/Benefits						
Road Crew Wages						
Foreman Wages						
204	Wages - Foreman Winter	\$19,000.00	\$17,199.00	\$40,000.00	111%	-9%
205	Wages - Foreman Summer 2	\$12,000.00	\$11,375.00	\$0.00	-100%	-5%
206	Wages - Foreman Summer 3	\$0.00	\$0.00	\$0.00	--	--
207	Wages - Foreman Garage	\$800.00	\$994.00	\$0.00	-100%	24%
208	Wages - Foreman Equipment	\$2,950.00	\$5,194.00	\$0.00	-100%	76%
209	Wages - Foreman Constr	\$0.00	\$2,163.00	\$0.00	--	--
210	Wages - Foreman Beaver	\$700.00	\$294.00	\$0.00	-100%	-58%
211	Foreman Wages	\$35,450.00	\$37,219.00	\$40,000.00	13%	5%
Full Time Wages						
212	Wages - Full T Winter	\$27,000.00	\$19,193.25	\$35,000.00	30%	-29%
213	Wages - Full T Summer 2	\$16,000.00	\$11,859.25	\$0.00	-100%	-26%
214	Wages - Full T Summer 3	\$0.00	\$0.00	\$0.00	--	--
215	Wages - Full T Garage	\$800.00	\$1,495.50	\$0.00	-100%	87%
216	Wages - Full T Equipmnt	\$7,050.00	\$7,192.50	\$0.00	-100%	2%
217	Wages - Full T Constr	\$0.00	\$3,722.25	\$0.00	--	--
218	Wages - Full T Beaver	\$600.00	\$462.50	\$0.00	-100%	-23%
219	Full Time Wages	\$51,450.00	\$43,925.25	\$35,000.00	-32%	-15%
Part Time Wages						
220	Wages - Part T Winter	\$0.00	\$0.00	\$17,500.00	--	--
221	Wages - Part T Summer 3	\$0.00	\$0.00	\$0.00	--	--
222	Wages - Part T Summer 2	\$0.00	\$0.00	\$0.00	--	--
223	Wages - Part T Garage	\$0.00	\$0.00	\$0.00	--	--
224	Wages - Part T Equip	\$0.00	\$0.00	\$0.00	--	--
225	Wages - Part T Constr	\$0.00	\$0.00	\$0.00	--	--
226	Wages - Part T Beaver	\$0.00	\$0.00	\$0.00	--	--
227	Part Time Wages	\$0.00	\$0.00	\$17,500.00	--	--
228	Road Crew Wages	\$86,900.00	\$81,144.25	\$92,500.00	6%	-7%
Employee Benefits						
229	FICA	\$6,200.00	\$6,381.38	\$5,800.00	-6%	3%
230	Medi	\$1,460.00	\$1,492.45	\$1,400.00	-4%	2%
231	Health Insurance	\$9,030.00	\$9,111.60	\$9,600.00	6%	1%
232	Dental Insurance	\$650.00	\$656.56	\$700.00	8%	1%
233	Life Insurance	\$90.00	\$100.30	\$110.00	22%	11%
234	Retirement	\$4,016.00	\$2,942.26	\$3,000.00	-25%	-27%
235	Disability Insurance	\$300.00	\$285.42	\$325.00	8%	-5%
236	Mileage	\$0.00	\$0.00	\$800.00	--	--
237	Unemployment Insurance	\$600.00	\$586.14	\$470.00	-22%	-2%
238	Workmans Comp Insurance	\$5,700.00	\$5,811.33	\$6,400.00	12%	2%
239	Uniforms	\$1,000.00	\$1,530.46	\$2,000.00	100%	53%
240	Employee Benefits	\$29,046.00	\$28,897.90	\$30,605.00	5%	-1%
241	Highway Payroll/Benefits	\$115,946.00	\$110,042.15	\$123,105.00	6%	-5%
Equipment						
Equipment: 03 Mack						
242	Insurance	\$493.00	\$493.00	\$436.00	-12%	0%
243	Parts & Supplies	\$4,000.00	\$7,500.10	\$5,000.00	25%	88%
244	Outside R & M	\$2,000.00	\$0.00	\$2,000.00	0%	-100%
245	Loan Interest	\$800.00	\$800.00	\$400.00	-50%	0%
246	Loan Principal	\$20,000.00	\$20,000.00	\$20,000.00	0%	0%
247	Equipment: 03 Mack	\$27,293.00	\$28,793.10	\$27,836.00	2%	5%
Equipment: 95 Mack						
248	Insurance	\$493.00	\$493.00	\$436.00	-12%	0%
249	Parts & Supplies	\$10,000.00	\$18,118.32	\$5,000.00	-50%	81%
250	Outside R & M	\$3,000.00	\$5,462.66	\$3,000.00	0%	82%
251	Equipment: 95 Mack	\$13,493.00	\$24,073.98	\$8,436.00	-37%	78%

	Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
	Equipment: 85 Mack						
252	Insurance	\$493.00	\$493.00	\$436.00	-12%	0%	
253	Parts & Supplies	\$4,000.00	\$4,638.60	\$4,000.00	0%	16%	
254	Outside R & M	\$3,000.00	\$220.00	\$3,000.00	0%	-93%	
255	Equipment: 85 Mack	\$7,493.00	\$5,351.60	\$7,436.00	-1%	-29%	
	Equipment: Loader						
256	Insurance	\$493.00	\$493.00	\$436.00	-12%	0%	
257	Parts & Supplies	\$1,000.00	\$1,619.19	\$1,000.00	0%	62%	
258	Outside R & M	\$1,000.00	\$432.50	\$1,000.00	0%	-57%	
259	Equipment: Loader	\$2,493.00	\$2,544.69	\$2,436.00	-2%	2%	
	Equipment: 93 Backhoe						
260	Insurance	\$493.00	\$493.00	\$436.00	-12%	0%	
261	Parts & Supplies	\$2,000.00	\$3,923.94	\$2,500.00	25%	96%	
262	Outside R & M	\$500.00	\$3,095.30	\$1,000.00	100%	519%	
263	Equipment: 93 Backhoe	\$2,993.00	\$7,512.24	\$3,936.00	32%	151%	
	Equipment: Culvert						
264	Parts & Supplies	\$200.00	\$15.16	\$200.00	0%	-92%	
265	Outside R & M	\$0.00	\$0.00	\$0.00	--	--	
266	Other	\$0.00	\$0.00	\$0.00	--	--	
267	Equipment: Culvert	\$200.00	\$15.16	\$200.00	0%	-92%	
	Equipment: 98 Grader						
268	Insurance	\$556.00	\$556.00	\$491.00	-12%	0%	
269	Parts & Supplies	\$5,000.00	\$1,184.59	\$4,000.00	-20%	-76%	
270	Outside R & M	\$500.00	\$5,010.34	\$500.00	0%	902%	
271	Equipment: 98 Grader	\$6,056.00	\$6,750.93	\$4,991.00	-18%	11%	
	General Garage Expenses						
272	Supplies	\$4,000.00	\$8,061.88	\$6,000.00	50%	102%	
273	Telephone	\$600.00	\$724.14	\$800.00	33%	21%	
274	Mileage - Foreman	\$0.00	\$8.64	\$0.00	--	--	
275	Mileage - Labor	\$0.00	\$0.00	\$0.00	--	--	
276	Garbage Removal	\$150.00	\$189.66	\$780.00	420%	26%	
277	Heat-Old Garage	\$2,500.00	\$3,145.59	\$700.00	-72%	26%	
278	Heat '04 Garage	\$0.00	\$1,379.72	\$3,000.00	--	--	
279	Electricity-Old Garage	\$2,500.00	\$2,176.36	\$500.00	-80%	-13%	
280	Electricity-'04 Garage	\$0.00	\$260.30	\$2,500.00	--	--	
281	Tools	\$500.00	\$1,667.54	\$1,000.00	100%	234%	
282	Diesel Fuel	\$12,000.00	\$18,421.26	\$15,000.00	25%	54%	
283	Road Signs	\$1,000.00	\$216.00	\$500.00	-50%	-78%	
284	Chain Saws	\$300.00	\$391.35	\$300.00	0%	30%	
285	Loan Payback	\$0.00	\$0.00	\$15,000.00	--	--	[5]
286	Old Salt Shed	\$0.00	\$2,443.68	\$0.00	--	--	
287	Misc R & M	\$500.00	\$124.35	\$3,000.00	500%	-75%	
288	Theft/Garage 3/18/04	\$0.00	\$3,049.04	\$0.00	--	--	
289	General Garage Expenses	\$24,050.00	\$42,259.51	\$49,080.00	104%	76%	
	Equipment/Garage Fund						
290	Equipment Fund	\$15,000.00	\$15,000.00	\$15,000.00	0%	0%	
291	Garage Fund	\$55,000.00	\$55,000.00	\$0.00	-100%	0%	[5],[6]
292	Equipment/Garage Fund	\$70,000.00	\$70,000.00	\$15,000.00	-79%	0%	
293	Equipment	\$154,071.00	\$187,301.21	\$119,351.00	-23%	22%	
	Road Maintenance Expenses						
	Winter Class II						
294	Mileage	\$150.00	\$59.56	\$0.00	-100%	-60%	
295	Sand	\$9,000.00	\$17,312.95	\$18,000.00	100%	92%	[7]
296	Salt	\$12,000.00	\$12,079.13	\$16,000.00	33%	1%	[7]
297	Other	\$0.00	\$332.90	\$200.00	--	--	
298	Winter Class II	\$21,150.00	\$29,784.54	\$34,200.00	62%	41%	

	Description	Budget 2004	Actual 2004	Budget 2005	Budget 2004 vs Budget 2005	Actual 2004 vs Budget 2004	See Note
	Winter Class III						
299	Mileage	\$700.00	\$345.37	\$0.00	-100%	-51%	
300	Sand	\$18,000.00	\$17,312.95	\$27,000.00	50%	-4%	[7]
301	Salt	\$6,000.00	\$2,217.77	\$6,000.00	0%	-63%	[7]
302	Gravel	\$6,500.00	\$6,063.33	\$6,500.00	0%	-7%	
303	Culverts	\$0.00	\$475.00	\$0.00	--	--	
304	Other	\$0.00	\$125.16	\$200.00	--	--	
305	Winter Class III	\$31,200.00	\$26,539.58	\$39,700.00	27%	-15%	
	Summer Class II						
306	Mileage	\$150.00	\$36.80	\$0.00	-100%	-75%	
307	Gravel	\$3,500.00	\$991.43	\$2,000.00	-43%	-72%	
308	Culverts	\$1,500.00	\$2,583.10	\$1,500.00	0%	72%	
309	Retreatment	\$50,000.00	\$39,903.58	\$50,000.00	0%	-20%	
310	Contracted Equip	\$0.00	\$0.00	\$0.00	--	--	
311	Roadside Mowing	\$1,000.00	\$920.80	\$1,000.00	0%	-8%	
312	Ditching	\$1,000.00	\$0.00	\$4,000.00	300%	-100%	
313	Brush Cutting	\$2,500.00	\$168.96	\$1,000.00	-60%	-93%	
314	Guardrails	\$700.00	\$3,092.00	\$1,000.00	43%	342%	
315	Other	\$0.00	\$0.00	\$0.00	--	--	
316	Summer Class II	\$60,350.00	\$47,696.67	\$60,500.00	0%	-21%	
	Summer Class III						
317	Mileage	\$500.00	\$290.52	\$0.00	-100%	-42%	
318	Gravel	\$12,000.00	\$14,314.12	\$15,000.00	25%	19%	
319	Chloride	\$7,000.00	\$7,260.00	\$7,000.00	0%	4%	
320	Culverts	\$3,000.00	\$5,646.67	\$3,000.00	0%	88%	
321	Contracted Equip	\$0.00	\$240.00	\$0.00	--	--	
322	Roadside Mowing	\$1,000.00	\$920.80	\$1,000.00	0%	-8%	
323	Ditching	\$7,000.00	\$3,464.89	\$4,000.00	-43%	-51%	
324	Brush Cutting	\$1,000.00	\$1,668.00	\$1,500.00	50%	67%	
325	Guardrails	\$1,300.00	\$0.00	\$0.00	-100%	-100%	
326	Other	\$0.00	\$603.98	\$0.00	--	--	
327	Summer Class III	\$32,800.00	\$34,408.98	\$31,500.00	-4%	5%	
	Beaver Control						
328	Mileage	\$100.00	\$9.00	\$0.00	-100%	-91%	
329	Materials/Fees	\$600.00	\$0.00	\$500.00	-17%	-100%	
330	Other	\$0.00	\$330.00	\$0.00	--	--	
331	Beaver Control	\$700.00	\$339.00	\$500.00	-29%	-52%	
	Construction						
332	Materials	\$0.00	\$0.00	\$0.00	--	--	
333	Gravel	\$12,000.00	\$5,117.70	\$10,000.00	-17%	-57%	
334	Culverts	\$0.00	\$1,781.28	\$0.00	--	--	
335	Fabric	\$2,500.00	\$1,668.30	\$2,000.00	-20%	-33%	
336	Contracted Equip	\$0.00	\$150.00	\$3,000.00	--	--	
337	Construction	\$14,500.00	\$8,717.28	\$15,000.00	3%	-40%	
338	Road Maintenance Expenses	\$160,700.00	\$147,486.05	\$181,400.00	13%	-8%	
339	Expenses	\$644,820.00	\$663,287.48	\$644,117.00	0%	3%	
340	Surplus/Deficit excl Extraord	\$0.00	\$10,804.12	\$0.00	--	--	
	2004 Income: Flood 2004						
341	FEMA 2004 Flood	\$0.00	\$106,219.28	\$0.00	--	--	
342	2004 Income: Flood 2004	\$0.00	\$106,219.28	\$0.00	--	--	
	Expense: Flood 2004						
343	Wages - Foreman Flood	\$0.00	\$3,052.00	\$0.00	--	--	
344	Wages - Ft Flood	\$0.00	\$11,320.25	\$0.00	--	--	
345	Wages - Pt Flood	\$0.00	\$0.00	\$0.00	--	--	
346	Mileage	\$0.00	\$415.50	\$0.00	--	--	
347	Materials	\$0.00	\$21,989.96	\$0.00	--	--	
348	Gravel	\$0.00	\$28,792.13	\$0.00	--	--	
349	Culverts	\$0.00	\$15,771.67	\$0.00	--	--	
350	Outside Contractors	\$0.00	\$31,653.25	\$0.00	--	--	
351	Other-Administration	\$0.00	\$1,617.97	\$0.00	--	--	
352	Expense: Flood 2004	\$0.00	\$114,612.73	\$0.00	--	--	

	<u>Description</u>	<u>Budget</u> <u>2004</u>	<u>Actual</u> <u>2004</u>	<u>Budget</u> <u>2005</u>	<u>Budget 2004 vs</u> <u>Budget 2005</u>	<u>Actual 2004 vs</u> <u>Budget 2004</u>	<u>See</u> <u>Note</u>
353	Total for Flood	\$0.00	\$-8,393.45	\$0.00	--	--	
	Income: 2004 Garage Constr						
354	Loan For Garage	\$86,000.00	\$86,000.00	\$0.00	-100%	0%	
355	Transfer From Garage Fund	\$144,000.00	\$158,500.00	\$0.00	-100%	10%	[6]
356	Income: 2004 Garage Constr	\$230,000.00	\$244,500.00	\$0.00	-100%	6%	
	Expense: 2004 Garage Constr						
357	Supplies/Site Work	\$10,000.00	\$8,839.64	\$0.00	-100%	-12%	
358	Waste Removal	\$0.00	\$525.00	\$0.00	--	--	
359	Outside Contractor	\$200,000.00	\$223,268.74	\$0.00	-100%	12%	[6]
360	Septic/Water System	\$20,000.00	\$9,720.42	\$0.00	-100%	-51%	
361	Fit Up	\$0.00	\$1,128.09	\$0.00	--	--	
362	Expense: 2004 Garage Const	\$230,000.00	\$243,481.89	\$0.00	-100%	6%	
363	Total for New Garage	\$0.00	\$1,018.11	\$0.00	--	--	
364	Surplus/Deficit incl Extraord	\$0.00	\$3,428.78	\$0.00	--	--	

Select Board Budget Notes

[1] line 137: Fairfax Rescue added 40 hours/week of full time staff in 2004, which increased expenses significantly. Their estimate for 2005, even with the new staff, is much lower.

[2] line 139: AmCare Ambulance Service, out of St Albans, was covering for Fairfax Rescue, prior to the latter increasing their staffing in 2004; we no longer need to support AmCare in 2005.

[3] line 203/204: Road Crew wages, which were strewn around the reports in previous years, are collected in one place from 2005 on.

[4] line 249: Maintenance expenses for the 95 Mack were higher than budgeted, but most of the expenses (sander and rear end) are investments that should not occur again in 2005.

[5] lines 285 and 291: We are no longer making contributions into the Garage Fund; we are, instead, paying off the loan on the new garage.

[6] The money that went to pay for the new garage appears twice in the financial report, which can be confusing. It appears once as an expense on its way into the garage fund (line 291), and then again as revenue when it is removed from the fund (line 355), and then again as an expense to pay for the construction (line 359).

[7] lines 295, 296, 300, and 301: This winter's weather has forced us to use almost all of our salt and sand much earlier than in the past. These budget items have been increased to reflect those expenses.

The first total, at line 340, shows the budgets and actuals for the non-extraordinary part of the Town budget (ignoring the new garage construction and the summer flood). It shows that, for this part of the budget, actual expenses were within about \$10,000 of actual revenues, with a slight surplus. It also shows that budgeted expenses for 2005 are slightly lower than in 2004.

The second total, at line 353, shows how the cost of the flood in 2004 was more or less offset by the State and Federal funds received, with a net \$8,400 loss.

The third total, at line 362, shows the amount budgeted for the new garage vs the actual costs. The \$15,000 that we had expected to pay for the garage loan in 2004 was not necessary, so it was applied towards the garage construction, resulting in a small (\$1,000) surplus.

The final total, at line 364, covering all revenues and expense in 2004, shows that expenses were within \$3,400 of revenues for 2004.

EQUIPMENT FUND

January 1, 2004 beginning balance		\$39,528.48
Income:		
Interest Income	\$ 157.61	
Contribution approved at Town Meeting	\$15,000.00	
Total Income	\$15,157.61	
December 31, 2004 ending balance		\$54,686.09

EQUIPMENT LOANS

2003 MACK TRUCK

January 1, 2004 Balance owed State of Vermont 2% loan		\$40,000.00
June 30, 2004 Repaid principal	\$20,000.00	
June 30, 2004 Interest expense	\$ 800.00	
December 31, 2004 Ending balance		\$20,000.00

CAPITAL PLAN

ROAD EQUIPMENT REPLACEMENT SCHEDULE

Equipment	Estimated Replacement Year	Estimated Cost
1985 Mack truck	2006	\$110,000
1986 John Deere Loader	2005	\$110,000
1993 John Deere backhoe	2013	\$
1995 Mack truck	2010	\$
1998 Champion road grader	2018	\$
2003 Mack truck	2018	\$

GARAGE FUND

January 1, 2004 beginning balance		\$104,010.82
Income:		
Interest Income	\$709.85	
Total Income	\$709.85	
Expenses:		
Total Transferred to General Fund for Construction	\$103,500.00	
December 31, 2004 ending Balance		\$1,220.67

2004 GARAGE CONSTRUCTION

January 1, 2004 Balance		\$0.00
General Fund cash from 2003	\$40,000.00	
General Fund contribution 2004	\$15,000.00	
General Fund expenses 2004	\$3,479.14	
Transfer from Garage Fund	\$103,500.00	
Fund borrowed approved Town Meeting 2004	\$86,000.00	
December 31, 2004 Ending balance		\$247,979.14

2004 GARAGE LOAN

January 1, 2004 Balance		\$0.00
Peoples Trust Company 3.82% \$19,220.36 annually	\$86,000.00	
Interest expense	\$0.00	
December 31, 2004 Ending balance		\$86,000.00

THE FLETCHER LOTTERY

January 1, 2004 Balance		\$1,431.63
Interest income	\$12.50	
December 31, 2004 Ending balance		\$1,444.13

LISTERS REPORT

We survived last year's new education tax law with a few bumps along the way. Once again all taxpayers will need to provide the State with their span number (on your tax bills) by filing the Declaration of Vermont Homestead form HS-131 either with your Income Tax Return or online (www.state.vt.us/tax).

The Common Level of Appraisal (CLA) for Fletcher in 2004 is 88.56% which is down from 2003's CLA of 96.3%. This is a jump and reflects how the value of property in our town is substantially rising. We feel this indicates that a new appraisal will be necessary in 2005. If we do a reappraisal we will not be visiting each property as we did in 2002. Instead we will change the values per acre for land, and square foot costs for dwellings, in the computer for every property in Town. The value for every parcel will change. Properties with any new construction will be visited as usual. Please call us at 849-6616 if you have made any changes to your property.

As you may have read in the Town newsletter, Robert King will be stepping down after many years as a lister. We incorrectly reported his years of service as a lister in the newsletter as 28, when it really has been 30. His dedication to the Town and his fairness and honesty on the job have benefited us all. He has been a joy to work with and will be greatly missed.

Fletcher Listers:
Robert J. King, Chairman
H. Carlton Ferguson
Deborah Lynch

ZONING ADMINISTRATOR REPORT

The Zoning Administrator administers the Fletcher Zoning Regulations. No land development or building of any kind may be started within the Town of Fletcher without a building permit. Home occupations also need zoning permits. If you have a question about whether your proposed project needs a permit, please contact the Zoning Administrator at the Town Office (849-6616) between 6:30 PM-8:30 PM on Mondays and 10:00 AM to 12:00 noon on Wednesdays.

In addition to a zoning permit, a Certificate of Occupancy must be issued for any new home constructions before it is used. This certifies that the work for which the permit was issued was completed in accordance with the approved plans and specifications, and the requirements of the Zoning Regulations.

ANY NEW HOME CONSTRUCTIONS AFTER APRIL 27, 1998 MUST HAVE A CERTIFICATE OF OCCUPANCY IN ORDER TO SELL OR REFINANCE PROPERTY.

For Development Review Board projects you may also contact the Zoning Administrator for assistance.

Maurice Rathbun
Zoning Administrator

FEE SCHEDULE OF PERMITS

Adopted April 28, 2003

Building Permits	\$ 125
Accessory structures, Garages, Patios, Sheds, etc.	\$ 25
Wastewater disposal (separate from Building Permit)	\$ 35
Certificate of Occupancy	\$ 10
Certificate of Compliance/Change of Use	\$ 10
Access Approval (Public Hearing)	\$ 50
Boundary Line Adjustment	\$ 25
DR Board-Variance or Conditional Use (Public Hearing)	\$ 75
Subdivision Site Plan Review-includes Final Plat, no refunds	
2 Lots created (approved by Zoning Administrator)	\$ 25
3 Lots created (approved by DRB)	\$ 125
4 to 5 Lots (approved by DRB)	\$ 250
6 to 10 Lots (approved by DRB)	\$ 500
Over 10 Lots (approved by DRB)	\$1,000

ZONING PERMITS ISSUED

Permit Type	Number	Fees Collected
Building Permits		
New Houses	10	\$1,250.00
Additions/Garages/Sheds/Etc	42	\$1,050.00
Home Occupation	2	\$20.00
Town Garage	1	Exempt
Waste Water	1	\$35.00
Certificate of Compliance	16	\$ 160.00
Certificate of Occupancy	2	\$ 20.00
ZA-2 Lot Subdivision	6	\$150.00
DRB Access Permits	6	\$ 300.00
DRB Conditional Use/Variance	7	\$ 525.00
DRB Subdivision-3 or more lots	1	\$ 125.00
Total Appeals	0	\$0.00
TOTAL PERMITS & APPEALS		\$3,635.00

PLANNING COMMISSION REPORT

For the Planning Commission the word "changes" would best describe our year. In May, Governor Douglas signed Act 115 (the Permit Reform Bill) into law. The comprehensive changes affect all Vermont municipalities with zoning, so we are busy learning and implementing these required changes. Our zoning bylaws must be changed to meet these requirements by September 2005.

As we continue to work on the Town Plan, we must also rewrite some sections to include the same required changes.

We also "changed" members, as we lost and gained two members. We thank our former members for their services, and welcome our new ones. We continue to be one member short, and expect to be two members short by summer. If you have ever considered "giving back" to the town, we could really use you now.

Respectfully submitted,
Margaret W. Kinne, Chairman

DEVELOPMENT REVIEW BOARD REPORT

This year has been a busy and challenging one for the Fletcher Development Review Board. We reviewed the usual array of access approvals, conditional uses, and variances, with a few applications notable for their complexity.

The "permit reform" legislation passed by the State legislature in 2004 requires the Town of Fletcher to make some changes to our zoning bylaws by next September. The DRB will need to adopt new rules of procedure and ethics policy. These documents should clearly delineate what is expected of both board members and applicants. It is my hope that the review process will become smoother and more efficient, if a bit more formal. Towns people should note changes in their rights to appeal DRB decisions; look for more information in the Fletcher Newsletter in the coming months.

We are still understaffed. A full board assures a more democratic process. Please consider volunteering on the DRB; the only requirement is a desire to serve your community.

Respectfully Submitted,
Suzanne Stritzler, Chair

DELINQUENT TAXES-PROPERTY OWNERS

2003 DELINQUENT TAXES	As of 10/01/04	As of 12/31/04
Gelineau, Leon & Rita	2236.33	2236.33
Matthews, Fred B. & Carpenter, Judith A.	2068.94	2068.94
TOTAL 2003	\$4,305.27	\$4,305.27
2004 DELINQUENT TAXES	As of 10/01/04	As of 12/31/04
Albano, Jayne	2,204.55	2,204.55
Blanchette, Steven & Anita	808.50	*
Breault, Gilles	3,236.80	3,236.80
Broe, Gary & Ann	1,496.38	1,496.38
Bushell, Arthur & Diane	2,504.62	2,504.62
Cobb, Emma & Michael D'Amico	378.00	186.59
Czyzewski, Vincent & Julie	2,217.57	*
Ferguson, James	2948.00	1648.70
Gaudette, Christina	1,816.46	1,816.46
Guyette, Jeffrey	1,491.00	1,491.00
Gelineau, Leon & Rita	989.51	989.51
Gillilan, Patrick	327.60	327.60
Gould, Richard & Lynn	873.45	873.45
Haselton, Roger	1,182.30	1,182.30
Hoagland, Devin & Amy	1,862.61	1,862.61
Jerome, Clark & Lois	1,380.00	*
Johnson, Charles W.	657.30	*
Matthews, Fred B. & Carpenter, Judith A	4,491.13	4,491.13
McGregor, James	1,176.00	1,176.00
Mitchell, Gene & Julie	1,102.62	*
Mock, Diane	1,498.38	*
Mossey, James J. & Bidwell, Richard & Starr	2,935.80	*
Northern Spy Land Trust	682.00	*
Rule, Michele & Osgood, Sven	4,155.90	*
Russell, Richard J. & Stritzler, Suzanne	3,839.65	*
Sloan, Lawrence	1,450.49	566.73
Stritzler, Suzanne	714.80	*
Sulikowski, Henry	3,745.26	3,745.26
Vowles, John	375.90	*
Willard, Lawrence & Donna	861.00	*
Witham, Robert W.	837.90	*
Wrazen, John A	1,758.44	1,417.59
TOTAL 2004	\$55,999.92	\$31,217.28
Total of all Delinquent Taxes	\$60,305.19	\$35,522.55

GENERAL WAGE SCALE

Position	Pay Scale	Pay Rate
Assistant Town Clerk & Treasurer	per hour	\$ 12.00
Auditors	per hour	\$ 7.00
Civil Board	per meeting	\$ 7.50
Civil Board-Town business	per day	\$ 25.00
Civil Board-Appeals	per hour	\$ 6.00
Constable	per hour	\$ 14.00
Delinquent Tax Collector	% of taxes collected	8%
Animal Control Officer	per hour-first hour	\$ 14.00
	per subsequent hour	\$ 7.00
Health Officer	per inspection	\$ 10.00
Road Labor	per hour	\$ 14.00
Listers	per hour	\$ 10.00
Mileage reimbursement	per mile	\$ 00.32
Road Foreman	per hour	\$ 14.00
Road Crew – full time	per hour	\$ 13.00
Road Commissioner	per year	\$500.00
Select Board-all members	per year	\$600.00
Select Board-Town Business	per day	\$ 15.00
Select Board Clerk	per year	\$500.00
Town Clerk & Treasurer	per week	\$566.00
Zoning Administrator	per hour	\$ 12.00

TOWN EMPLOYEES 2004 SUMMARY OF GROSS WAGES

Ashby, Keller	\$ 1,132.50
Baker, Maurice	3,472.00
Baris, Lars	90.00
Bondy, Jon	1,671.00
Brunette, Gloria	10,670.50
Charland, Richard	39,620.00
Charland, Ronald	196.00
Charland, Ronald Jr.	112.00
Cota, Larry L.	427.00
Dreher, Roger	57.50
Driscoll, Frank X.	57.50
Farmer, Michael	230.00
Ferguson, Carlton	8,780.00
Ferguson, James	3,479.00
Fletcher, Fred	5,810.41
Hilborn, Jan	90.00
Holden, William	625.00
Hunt, Dale H.	6,765.50
Ide, Phil	32.50
Johns, Carol	2,300.00
Jutras, Joseph R.Sr.	4,382.00
Kabusk, Thomas	33,936.50
Langlois, Tammy	82.50
Lidster, Ed	518.00
Lynch Deb	3,330.00
Page, Bruce	25.00
Rathbun, Maurice	3,546.00
Riggs, Terry	2,061.00
Russell, Rick	220.00
Ryan, Richard	9,079.00
Stygles, William	420.00
Sweet, Elaine	31,624.76
Thatcher, Maria L.	488.25
Tilton, Orin	1,190.00
TOTAL OF GROSS WAGES PAID	\$176,521.42

VITAL STATISTICS 2004

MARRIAGES

Bride Groom	Residence	Place of Marriage	Date
Randy M. Fletcher Kim Marie Atwood	Fletcher, VT North Carolina	Stowe, VT	01-17-04
Kevin M. Lapierre Melanie Nedra Sise	Fletcher, VT Fletcher, VT	Fletcher, VT	05-22-04
Matthew K. Rocheleau Rebecca L. Meunier	Fletcher, VT Fletcher, VT	ST Albans, VT	05-22-04
David Andrew Ide Susan Marie Shattuck	Fletcher, VT Burlington, VT	Bennington, VT	06-26-04
James C. Hinson Bernindeana Philbrick	Fletcher, VT Fletcher, VT	Fletcher, VT	07-16-04
Shawn Robert Bishop Rabecca L. Haskins	Fletcher, VT Fletcher, VT	Jericho Center, VT	07-17-04
Jeffrey G. Oberlender Roqhieh Akhoundi	Fletcher, VT Fletcher, VT	Fletcher, VT	08-21-04
Bradley C. Gillilan Carey M. Chatot	Fletcher, VT Fletcher, VT	ST Albans, VT	10-08-04
Blaine R. Ashley Diana M. Williams	Fletcher, VT Fletcher, VT	Fletcher, VT	12-29-04

CIVIL UNIONS

Partner Partner	Residence	Place of Civil Union	Date
Clair Ann Dunn Mary Jean Karr	Fletcher Fletcher	Fletcher, VT	12-29-04

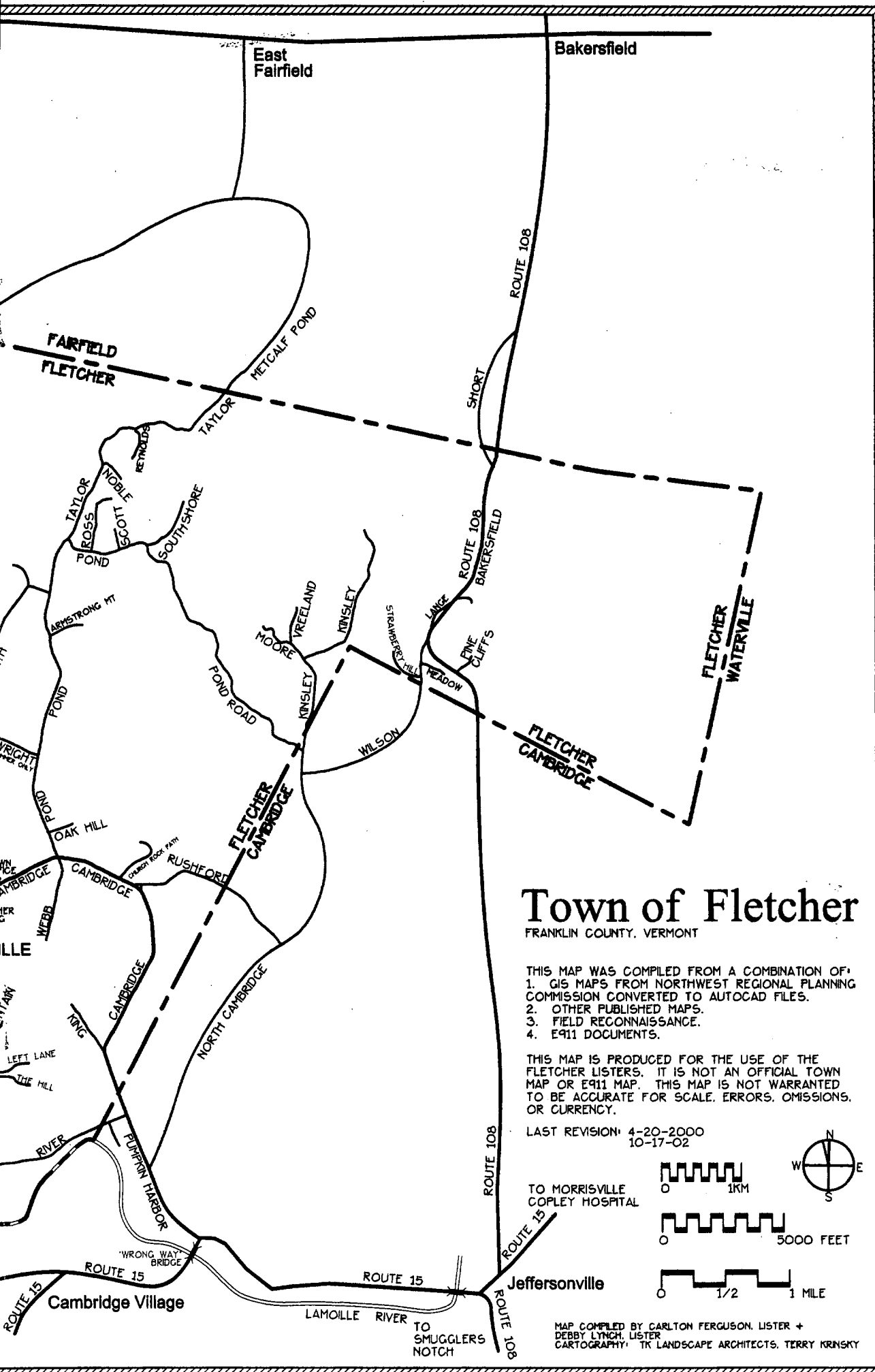
DEATHS

Name	Date
Helen Frances Pawulak	April 17, 2004
Dayle Ann O'Brien	October 20, 2004
Donald Walter Raymond	December 15, 2004

BIRTHS

Name	Parents	Location	Date
Jade Alise Hughes	Gina Rose Scott Zachary C. Hughes	Burlington, VT	01-06-04
Gracie Raven Clark	Jillian Erica Mack Jason William Clark	Burlington, VT	01-06-04
Layne Bendtsen Voss	Carrie-Ann Rose Voss Bendtsen J. Voss	ST Albans, VT	02-20-04
Kali Grace Wooster	Mandy Lee Wooster Jamie Allan Wooster	ST Albans, VT	02-27-04
Carter Daniel King	Emily Starr King Daniel J. King	ST Albans, VT	03-11-04
Trenton Wyatt Sisters	Diane Lee Sisters Jeffrey Scott Sisters	Burlington, VT	03-12-04
Heidi Lynn Tinker	Jennifer Lynn Tinker Jason Gary Tinker	ST Albans, VT	03-14-04
Richard Allen Bidwell III	Starr Marie Bidwell Richard A. Bidwell Jr.	Burlington, VT	03-20-04
Sirena Birch Sawyer	Ellen Marie Bethea	ST Albans, VT	04-01-04
Kiersten Leigh Cardinal	Aimee M. Cardinal Brian J. Cardinal	Burlington, VT	05-19-04
Savannah Lee Czyzewski	Julie A. Czyzewski	Burlington, VT	06-24-04
Matthew Stephen Spiller Jr.	Amanda Marie Spiller Matthew S. Spiller Sr.	Burlington, VT	06-27-04
Briana Grace Start	Lee Ann Start Harold Llyod Start Jr.	Burlington, VT	07-05-04
Nathan Gordon Gillilan	Amy Lyn Gillilan Jonathan J. Gillilan	Burlington, VT	07-23-04
Paul James Trenholm	Brenda Lee Trenholm John J. Trenholm	ST Albans, VT	08-02-04
Emma Lyn Sweet	Tara Mae Sweet Robin Lane Sweet Jr.	Burlington, VT	08-03-04
Leland Edward Ellingwood	Melissa M. Ellingwood Claude E. Ellingwood Jr.	Burlington, VT	09-29-04
Lilyana Jen Zamuda	Andrea Marie Zamuda Gary Nick Zamuda	Burlington, VT	10-24-04
Melissa Ruth Hall	Wendy Lee Hall Tyler Joseph Hall Sr.	Morristown, VT	10-25-04
Lily Marguerite Baumeister	Tara Anne Baumeister Todd Baumeister	Burlington, VT	10-26-04
David Vincent Reardon	Joanne Marie Reardon Vincent James Reardon	ST Albans, VT	11-10-04
Anna Louise Catherine Sargent	Elizabeth Jamison Lee Sargent	ST Albans, VT	11-29-04
Brennan Costas Pandis	Angela Lynn Pandis Costas Allan Pandis	ST Albans, VT	11-30-04
Clara Frances Ide	Susan Marie Ide David Andrew Ide	Burlington, VT	12-20-04
Brigham Mathew Crosby Wootton	Tina Marie Wootton Mathew N. Wootton	Fletcher, VT	12-24-04

TO WESTFORD



Town of Fletcher

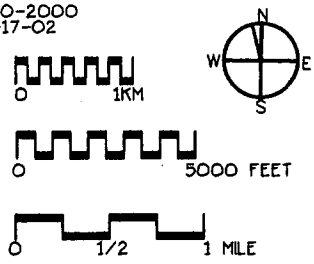
FRANKLIN COUNTY, VERMONT

THIS MAP WAS COMPILED FROM A COMBINATION OF:
1. GIS MAPS FROM NORTHWEST REGIONAL PLANNING COMMISSION CONVERTED TO AUTOCAD FILES.
2. OTHER PUBLISHED MAPS.
3. FIELD RECONNAISSANCE.
4. E911 DOCUMENTS.

THIS MAP IS PRODUCED FOR THE USE OF THE FLETCHER LISTERS. IT IS NOT AN OFFICIAL TOWN MAP OR E911 MAP. THIS MAP IS NOT WARRANTED TO BE ACCURATE FOR SCALE, ERRORS, OMISSIONS, OR CURRENCY.

LAST REVISION: 4-20-2000
10-17-02

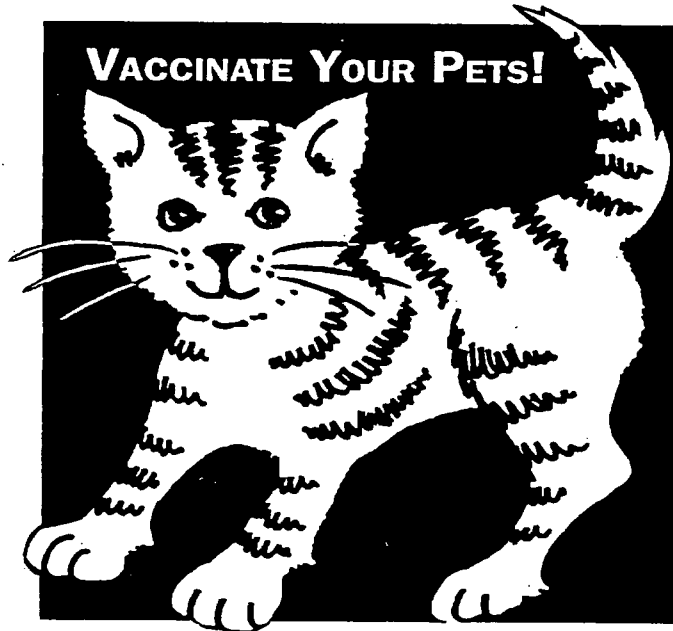
TO MORRISVILLE
COPLY HOSPITAL



MAP COMPILED BY CARLTON FERGUSON, LISTER +
DEBBY LYNCH, LISTER
CARTOGRAPHY: TK LANDSCAPE ARCHITECTS, TERRY KRINSKY

RABIES ALERT

Rabies is a disease that can kill animals and people.



- * Vermont law requires rabies shots for all CATS and DOGS.
- * Rabies shots help protect pets and pet owners from rabies.
- * Enjoy wildlife from a safe distance. Remember, rabid animals have been found in all Vermont counties.



Questions? Call the Vermont Rabies Hotline
1-800-4-RABIES (472-2437)

Vermont Department of Health • Health Surveillance Division
P.O. Box 70, Burlington, VT 05402 • 863-7240 or 1-800-640-4374

Rabies are still a serious threat. Do not handle dead or sick wild animals with bare hands.

Fletcher has posted speed limits. With snow, ice and even sanded roads, the laws of objects in motion take over. It is prudent to slow down when road conditions warrant. Recognize conditions shift down and slow down!

If walking, jogging or bicycling on roads, WEAR BRIGHT OR REFLECTIVE CLOTHING.

Respectfully,
H. Carlton Ferguson, Health Officer

DOG AND DOMESTIC PET ORDINANCE

Summary-Adopted September 20, 2004

NO PERSON SHALL PERMIT A DOMESTIC PET OWNED BY THEM OR UNDER THEIR KEEPING OR CONTROL TO RUN AT LARGE WITHIN THE TOWN OF FLETCHER.

No person shall keep or harbor a domestic pet, which by frequent or habitual barking, howling or yelping, or in any other manner, disturbs the peace. On complaint by any Citizen of the Town of Fletcher, any pet, which becomes a nuisance, will be picked up by our Dog Catcher. The owner will be notified at once and will be liable for all expenses, including care of the animal, the Dog Catcher fee, and any other expenses incurred.

Any pet left more than ten (10) days after proper notification will be disposed of by proper means.

Any dog picked up without a license tag will be kept no longer than necessary to make a reasonable effort to find the owner. The dog will then be disposed of.

A rabies vaccination is necessary for dogs 6 months or older and must have a Fletcher dog license.

For further information refer to the Town of Fletcher Dog Ordinance.

Dog License

License fee are due and payable at the Town Clerk's office on or before April 1 of each year. The rabies certificates are required as well as documentation of spay or neutering at the time of licensing. The fee are \$11.00 for regular and \$7.00 for spayed or neutered dogs. A late fee applies after April 1.

VERMONT DEPARTMENT OF HEALTH

The Vermont Department of Health works to protect and improve the health of Vermonters. The following are some of the Department's services that are available to residents of Fletcher.

Food & Lodging Inspections: National surveys show that more people are eating out more often. Public health sanitarians inspect eating establishments (restaurants, schools, fairs) to decrease the risk of food borne disease outbreaks. The five greatest risks of food borne outbreaks are: keeping food too long at improper temperatures, inadequate cooking, contaminated equipment, food from an unsafe source, and poor personal hygiene among food handlers. Inspections include review of a 44-item check list to evaluate food storage, preparation and handling as well as to identify where there is a high likelihood of practices contributing to illness if left uncorrected. Of the 1 establishment in Fletcher one inspection was completed by a sanitarian during 2003.

Reportable Disease Case Investigations: Infectious diseases continue to be a major source of illness, disability and death in the U.S. and Vermont, accounting for 25% of all Doctor visits each year. The Health Department investigates all cases of disease such as meningitis, hepatitis, pertussis (whooping cough), and infectious diarrhea to determine their source, to recommend control measures (including current treatment standards) and to prevent further spread of disease. In 2003, the department investigated 77 cases of disease in Franklin County.

Vaccine-Preventable Diseases: Vaccine-preventable disease rates are at their lowest level ever. In 2003, there were Vermont reports of only one case of tetanus, 71 cases of pertussis and no reports of measles, rubella or polio. Disease levels, while they are one of the chief outcomes of interest, are a late indicator of the soundness of the immunization system. Immunization levels are a better indicator than vaccine-preventable disease rates to determine if there is a problem with the immunizations delivery. Immunizations levels for Vermont children, while high, still fall short of the 90% coverage goal. During 2003, the Health Department distributed childhood vaccines to health care providers in the Saint Albans District valued at \$289,549.37 (this is a combined figure for both Franklin and Grand Isle Counties).

Recent challenges addressed by the Health Department include public health emergency preparedness, development of additional substance abuse treatment opportunities, and the reorganization of the Agency of Human Services, which shifted Vermont's mental health efforts to the Department of Health. This past year, the Department also increased its services to women age 40 and older to help them access screening for conditions like diabetes and cardiovascular disease in addition to screening for the breast and cervical cancer.

If you would like more information about these and other health activities or if you have a public health concern, please call the ST Albans District Office at 802-524-7970. For information about public health, Department initiatives, publications, and news releases go to the Department's website at www.HealthyVermonters.info.

NORTHWEST VERMONT SOLID WASTE MANAGEMENT DISTRICT

PO Box 1547, 12 Kingman St., St. Albans, VT 05478 802-524-5986

2004 Supervisor's Report

In 2004, The Northwest Vermont Solid Waste Management District continued to expand the frequency and amount of services provided to residents, organizations, and businesses within member communities. The District provides collections for numerous hard-to-dispose of items such as hazardous wastes, tires, appliances, bulky items and other special wastes. Permanent collection programs, available at the District office in by appointment, were established in 2004. Items collected include fluorescent light bulbs, mercury containing items, and obsolete computers and electronics. The District also conducted a book-recycling event in 2004.

Enforcement of the District's Illegal Dumping and Burning Ordinance was an important activity in 2004. The District was also involved in the successful litigation of three illegal dumping cases in 2004.

Major 2004 District Activities

- **Household Hazardous Waste Collections** In 2004, the District offered collections in 12 member communities on 17 days. 732 households (5.78% of District household population) and 27 small businesses from 15 member towns disposed of their HHW at these collections. Over 4000 gallons of oil and paint were diverted from the waste stream, along with more than 1000 lbs of other hazardous wastes. More than 2000 fluorescent bulbs and 156 batteries were also collected
- **Special Collections or Bulky Items** Sites were located throughout the District to reach as many residents as possible with these collections. Items taken at these sites were tires, appliances, scrap metal, furniture, and other large hard to dispose of items
- **School Recycling** The District provided recycling services to eight (8) schools. In 2004, the District collected over 160 tons of material from schools in Enosburg, Berkshire, Bakersfield, Richford, and Montgomery. New recycling programs were established in St. Albans City and Isle La Motte.
- **Computer Collections** The District conducted two computer collection events and worked with several local schools to collect computers for recycling. Over 20,000 pounds of computers and electronics were recycled in 2004.
- **Educational Outreach** The Association of Vermont Recyclers, an environmental education association, provided theater programs and in-class programs to interested member schools in 2004. The programs cover a number of solid waste issues ranging from waste reduction to trash burning. Ten shows and four in-class workshops were conducted within the District. The District also produced numerous public outreach materials for local schools, residents, and businesses, including quarterly news flyers for schools and for local residents and businesses. The District continued to provide articles covering a number of solid waste and environmental topics for publication in local newspapers.

Please feel free to contact me, or the District staff (524-5986) if you have questions or comments about any solid waste or recycling matter.

Respectfully submitted,
David Clark
NWVSWMD Supervisor, Town of Fletcher

FIRE WARDEN REPORT

SECTION 7076 AND 7077 OF THE VERMONT STATUTES REVISION OF 1947, AS AMENDED REQUIRED THAT:

Fires kindled for the purpose of burning brush or for other lawful purpose shall be kindled only at such times and such conditions as will enable the parties starting them to keep them entirely under control. Except as provided in this section, a person shall not kindle or authorize another to kindle a fire in the open air for the purpose of burning brush, weeds, or grass, except where there is snow on the site, without first obtaining permission from the fire warden or deputy warden of the town, stating when and where such fire may be kindled. Whenever such permission is granted, such warden or state forester or his deputy, within twelve hours, shall issue a written permit for record purposes stating when and where such fire may be kindled. Such permission shall not be required for the kindling of a fire in a location, which is two hundred feet or more from any woodland, timberland or field containing **DRY GRASS** or other inflammable plant material contiguous to woodland. A person who violated a provision of the section shall be fined not more than \$200.00 or imprisoned not more than six months or both.

Whenever the State Forester shall deem that the public safety of any town or portion of a town or this State does not require the protection provided in this section, he may cause the Town fire warden of any such town to post fire notices to that effect in not less than five conspicuous places. The provisions of this section will not apply whenever (1) such notices have been posted nor (2) to fires built in stone arches at the state recreational area; nor (3) to fires built in containers, used for burning brush, weeds or grass when conditions are deemed satisfactory to the town fire warden; nor (4) to areas within cities or villages maintaining a fire department.

Justices of the Peace shall have concurrent jurisdiction with municipal and county courts of offenses committed in violation of the provisions of this section.

The State Forester may, with the written approval of the fire governor, during periods of extreme fire hazards, notify town fire wardens that for a special period no brush burning permits shall be issued. The wardens shall not issue permits during the specified period.

James Ferguson
Fire Warden
849-6280

Jonathan Wood
State Forester

FLETCHER UNION MEETING HOUSE ASSOCIATION

FUMHA is a non-profit organization formed to maintain the Meeting House (the old Grange Building) and host community activities. The building is a focal point for the community and is used for local meetings, club events, yoga, dance lessons, weddings, private and public dances.

If you have been in the building recently you've seen many improvements. In 2004 we insulated the walls and now the building can be heated more efficiently.

Our new floor is almost complete and it looks great! The kitchen is our next project to be completed. The fuel oil spill in January has postponed some projects and upcoming improvements but only temporarily. We are confident that we will continue our improvement plans and continue to make the Community House an enjoyable place to meet and play.

If you have an interest in historical buildings or enjoy planning community events, or just want to have some fun with the locals please feel free to attend our meetings. FUMHA meetings are at 7 PM on the second Wednesday of the month. Our next meeting is March 9, 2005. We appreciate your help and look forward to seeing you.

Officers

President – Ed Brannagan
Vice President- Brenda Laquer
Secretary – Peg Cootware
Treasurer – Annette Kalinoski

Board of Directors

Lisa Rock
Charles Tinker

FUMHA FINANCIAL REPORT

Checking Account

January 1, 2004 opening balance			\$3,544.83
Income:			
Hall Rentals	\$1,195.00		
Fund Raisers	\$1,785.00		
Yoga	\$1,308.00		
Donations	\$230.00		
Town Donation	\$1,500.00		
Transfer from MM	\$2,700.00		
Interest	\$19.29		
Total Income		\$8,737.29	
Expenses:			
Electrical	\$882.11		
Fuel	\$987.73		
Insurance	\$1,268.00		
Building upkeep	\$900.91		
Building work	\$4,022.64		
Total Expenses		\$8,061.39	
December 31, 2004 closing balance			\$4,220.73

FUMHA FINANCIAL REPORT CONT'D

Money Market Account

January 1, 2004 opening balance			\$4,882.49
Income:			
Interest	\$32.46		
Total Income		\$32.46	
Expenses:			
Transfer to checking	\$2,700.00		
Total Expenses		\$2,700.00	
December 31, 2004 closing balance			\$2,214.95
Total checking and money market			\$6,435.68

Who's Who in Local Government

February 2002

President Teddy Roosevelt said, almost a century ago that *"Far and away the best prize that life offers is the chance to work hard at work worth doing."* When he included these words in his speech at the State Fair in Syracuse, New York in 1903 he could have been speaking of Vermont's many hardworking local officials. Nearly 5000 municipal officials in our 237 towns, nine cities and 45 villages, devote their free time to everything from hearing zoning disputes and writing land use plans to assessing the value of property in the town and collecting delinquent taxes. They serve for the chance to "work hard at work worth doing." Without them, our communities would not function and our system of self government would come to a standstill.

Serving in local office is a great way to give something back to your community. So why don't you take a turn? Here are the offices you can choose to from:

The Following Officials Are Elected At Town Meeting:

Moderator – Runs the Annual and Special Town/School Meeting. Should have a good sense of humor, be good at group process, and have experience following Roberts Rules of Order.

Town Clerk – Records, preserves and certifies the public records of the town, issues dog, marriage, civil union and hunting and fishing licenses and motor vehicle renewals. Runs the local elections, serves as clerk of the Board of Civil Authority, and hears tax abatement requests and tax appeals. Should have the patience of a saint and be a good ambassador for the town.

Town Treasurer – Keeps the town and school's accounts (unless a separate school treasurer is elected), invests money (with the approval of the legislative body,) keeps a record of the taxes voted and pays orders drawn on him or her. Should be very precise, detail oriented and good at math.

Selectboard members – General supervision and control over town, enacts ordinances, regulations and policies for town, oversees town property and personnel, prepares, presents and manages budget, oversees roads, including laying out, discontinuing and reclassifying roads, sits as local board of health, liquor control commission and sewer commission. Should know the town well, be able to understand all sides of complex issues, and have very thick skin.

Listers – Appraise property within the town for the purpose of property tax assessment. Should be able to be polite, yet firm, and not oversensitive to criticism.

Auditor – Review and audit all town accounts and prepare the annual town report. Should be very detail oriented. Good, clear writers are a plus.

Constable – In some towns the constable is the town's local law enforcement officer, with all powers of search, seizure and arrest within the town. In other towns the constable only has the power to serve civil process, assist the health officer in the discharge of his or her duties, destroy unlicensed dogs, kill injured deer, remove disorderly people from town meeting, and, if the First Constable, to collect taxes, if no tax collector is elected. Should be good at de-escalating and resolving conflicts.

Collector of Current Taxes – Collects the taxes for the town. In many towns this function is performed by the Treasurer or Town Manager. Should be detail oriented and good with numbers.

Collector of Delinquent Taxes – Collects delinquent taxes for the town. Should be good with numbers and also able to work with people who are in difficult circumstances. Should also have thick skin.

Grand Juror – Helps to prosecute criminal offenses that occur in the town by giving information to state and local law enforcement. (Generally not a very active position.)

Town Agent – The town agent used to prosecute and defend suits. The selectboard now have that authority. Thus, the Town Agent's duty consists merely of assisting when litigation is in progress at the request of the selectboard. (Generally not a very active position.)

Trustee of Public Funds – Manages, invests and reports on real and personal property held in trust by the town. This includes cemetery trust funds. Should like investing money.

Trustee of Public Money – Oversees "United States Public Money" received under the Act of 1836 held by the town. (It is unlikely any Vermont town still has these funds.)

Cemetery Commissioner – Responsible for the care and management of the town's cemeteries. If no cemetery commissioners are elected the Selectboard fulfills this role.

Patrolmen – Patrols town highways under the direction of the selectboard – if the town so orders. (Generally not an active position.)

Road Commissioners – Can be elected or appointed. Has no independent authority, but can assist the selectboard in overseeing town highways at the request of the board. Should have experience with town highways and be a good communicator.

Water Commissioners –Water commissioners supervise the town's water department by establishing water rates and all the rules and regulations for the control and operation of the department. Should be a good manager and detail oriented.

Planning Commissioners - Appointed unless town votes to elect. Duties include preparing a municipal plan, making recommendations on matters of land development, conservation, and preservation, and to participate in a regional planning program. Makes site plan and subdivision permit decisions unless there is a Development Review Board in town. Should have a good working knowledge of all aspects of the town and be able to listen to many sides of an issue.

The Following Local Officials are Appointed by the Legislative Body:

Municipal manager If the manager system has been adopted by the electorate, the town manager is the official administrator of the local government and general supervisor of the affairs of the town.

Zoning administrator Appointed by the planning commission with the approval of the selectboard. Approves or denies applications for zoning permits. Administers the municipal bylaws literally. Enforces regulations pertaining to the zoning ordinance.

Zoning board of adjustment or development review board members—Holds hearings and makes decisions on land use permit applications and appeals from decisions of the zoning administrator.

Regional Planning Commission Representative – Helps develop the regional plan and assess municipal land use plans.

Conservation Commission Members – Inventory, natural resources of a community and purchases and administers municipal lands for the purpose of conservation.

Health Officer - Appointed by the selectboard with the permission of the Commissioner of Health. Enforces the rules and regulations for the prevention and abatement of public health hazards.

Town Services Officer - Appointed on or before April 15th of each year. Assists individuals within the town who require emergency food, fuel or shelter assistance when the Vermont Department of Social Welfare is not available.

Agent to Convey Real Estate - Executes the deeds on behalf of the town.

Poundkeeper –Cares for the animals that are impounded within the town.

Town Energy Coordinator –Responsible for developing the town energy plan and conducting the town energy audit.

Town Forest Fire Warden - Appointed by the fire commissioner with the approval of the selectboard. Prevents forest fires in the town by enforcing the laws designed to prevent forest fires.

Chairperson for Civil Defense - responsible for the organization, administration and operation of the local committee that is formed for emergency management in the town or city. The emergency management chairperson is under the direct control of the selectboard but may coordinate his or her emergency management efforts with neighboring towns and cities and with the state emergency management division, and with the federal government.

Building Inspector and Deputy Inspector - Appointed only in towns that have adopted a building code. Performs inspections and enforces the local building code.

Fence Viewers – Three viewers are appointed by the selectboard each year. When called up they examine fences and other boundaries within the town.

Inspectors of Lumber – Appointed upon request to examine, measure, and classify the quality of lumber, shingles and wood sold within the town.

Weighers of Coal – Serves as a referee over weights of contested loads of coal.

Inspector of Wiring – Inspects electrical wiring in buildings on request of the selectboard.

ADDITIONAL REPORTS AVAILABLE

The following Agencies have reports available at the Town Clerk's Office:

Franklin County Home Health Agency
The ARC of Northwestern Vermont
Lake Champlain Housing Development Corporation
Northwestern Counseling & Support Services
Northern Vermont Resource Conservation & Development Council
Northern Vermont Resource Conservation & Development, Inc.
Voices Against Violence
The Vermont Center for Independent Living
Champlain Valley Agency on Aging

ANNUAL REPORT

For the

Town of Fletcher, Vermont School District

For the year ending June 30, 2004

Fletcher Elementary School
340 Cambridge Road
Cambridge, VT 05444

Telephone: 802-849-6251
Fax: 802-849-6509

Printed in accordance with VSA

Please bring to the School District Meeting
March 1, 2005 @ 12:30 PM

LEGAL WARNING 2005 FLETCHER SCHOOL DISTRICT

The legal voters of the Fletcher School District, Franklin County, State of Vermont, are hereby notified and warned to meet at the Fletcher Elementary School in said Fletcher on Tuesday March 1, 2005 at 12:30 PM to act on the following articles:

- Art. 1 Adoption of Robert's Rules of Order as indicated in T-1, section 562 (1) of the Vermont Statutes Annotated.
- Art. 2 To elect a Moderator for the School District Annual Meeting.
- Art. 3 To elect a School District Clerk for the School District Annual Meeting.
- Art. 4 To hear and act upon the reports of the Fletcher School District.
- Art. 5 To elect by ballot a School District Board Member for a three year term.
- Art. 6 To elect by ballot a School District Board Member for a three year term.
- Art. 7 Will the Fletcher School District spend a sum of money necessary for the support of the public schools?
- Art. 8 To conduct any other business that may come before the meeting.
- Art. 9 To adjourn.

Dated at Fletcher Vermont this 19th day of January 2005.

Board of School Directors

Jennifer Cary – Chairperson
Betsy Lesnikoski – Clerk
Ron Bolam
Brent Farrell
Dale Rock

SUMMARY OF FLETCHER SCHOOL DISTRICT MEETING MINUTES 2004

March 2, 2004

The meeting was called to order at 7:10 PM by Barry Doolan

Art.1: Adoption of Robert's Rules of Order. Passed.

Art. 2: To elect a moderator for School District Annual Meeting. Barry Doolan elected as moderator.

Art. 3: To elect a School District Clerk for the School District Annual meeting. Betsy Lesnikoski was elected as School District Clerk for the Annual meeting. Passed.

Art. 4: To hear and act upon the reports of the Fletcher School District. Passed .

Art. 5: To elect by ballot a School District Board Member to fill a 3 year term. Ron Bolam elected. Passed.

Art.6: Act on School Budget – Act 68 was explained that affects the overall budget, but does not increase the rate. State is unable to project long term affects of Act 68 at this time. The budget proposal was presented. There is concern about the roof replacement raising taxes. Roof will be covered by surpluses from prior years and will not increase per pupil cost. Motion to table Art. 6 until Art. 7 is discussed. Motion passed.

Art. 7: To appropriate Surplus to a Capital Improvement Fund for the Roof. There is \$15,000. in a Capital Improvement fund for the roof and it is awaiting additional dollars necessary to replace the roof. It was moved that Art. 7 be amended to read: To see if the voters of Fletcher Town School District will direct \$116,363. of the current school budget surplus into a capital improvement fund for the school roof. Art. 7 passed. It was moved to return to discussion of Art. 6.

Returned to Art. 6. Act on the School Budget. It was stated that the school heating system replacelment is being addressed this year. The voters passed and approved a school budget of \$2,286,694.

Art. 8: To Conduct any other Legal Business. It was asked to bring the Town and School District meetings together. The Boards responded that they would work together. Many Thanks to Barry Peterson for his service to the School Board . The Townspeople applauded his hard work.

Art. 9: To adjourn.

PRINCIPAL AND SCHOOL BOARD REPORT

Visitors to the Fletcher Elementary School often show surprise when told that part of the building was built in the 1960's and the rest in the 1980's. The new metal roof and vinyl siding have really spruced up the facility; it looks nearly brand new. Visitors, who spend time inside the building also comment on what a wonderful little school this is. They say it has an old fashioned family feel to it. The school hums as students busily go about the business of learning. Everyone wears a smile and serious conflicts are rare occurrences. The rules, written by the students, emphasize safety, respect, cooperation, and hard work. Thanks to a talented staff, a supportive community and a wonderful group of children, the school functions smoothly and effectively.

The school population has remained relatively stable during the past year even though we have had a greater than usual number of students entering and leaving during the year. Currently there are 14 preschoolers, 19 kindergarteners, 11 first graders and 18 second graders. In the third grade there are 13 students, grade 4 has 17 students, grade 5 has 25 and the sixth grade has 16. The total elementary population is 133. With 80 middle and high school aged students, the total is 213 students.

Several new staff members have joined the school since the last report. Julie Steves is our primary age reading and math teacher, Emily DiGuillio is our new librarian/technologist. Our new kindergarten teacher is Jenny Blackman and Linda Goodman is the school nurse. All together we have 14.4 teachers, 1 principal, 1.6 office staffers, 2 cooks, 7.6 teaching assistants, a .2 school nurse and a janitor. We continue to contract out transportation services and some counseling.

Curriculum is what we do every day in school and it has undergone big changes over the years. The major curriculum components have been rewritten to match the Vermont State Standards. Reading, writing and math were completed last year and science and social studies are being tackled this year. Curriculum is written by committees of teachers from Georgia, Fairfax and Fletcher, led by the supervisory union director of curriculum.

All public schools are now affected by the federal law called "No Child Left Behind". This law mandates annual testing for all 3rd through 8th graders in reading, writing and mathematics, and sets performance improvement targets for six distinct groups in every school. These are; males, females, children with learning disabilities, students from minority groups, and students for whom English is a second language. If any of these groups fails to make statistical annual progress towards the target, the school is labeled as failing. Several years of failures brings a series of sanctions against a school. Fletcher has not been cited as a failing school, although one of our groups (students with disabilities) failed to meet the target. To get valid statistical results the number of students in a group must be greater than 80, and we have only a fraction of that number on Individual Education plans. We are paying close attention to the effect of the new law across our supervisory union.

The school has just completed a 2 year action plan (a plan of improvement) to focus money and attention to improving student performance in areas identified as weak.

We use a wide variety of local assessments to determine how well our curriculum is being delivered and how well our students perform.

The building has had a lot of work done on it this year. More carpeting has been replaced with tile; the roof and siding were replaced; insulation was added in sections of the attic; the air handling system was scrubbed, a permanent chlorination unit was installed on the water system, and general painting and small repairs were made. When we can afford to do so, we need to replace the wall mounted air handlers in the old section of the building, and begin to replace leaky old windows with energy saving designs. Improvements were also made to the grounds, in partnership with the recreation department.

One of the most satisfying changes in the school this year is the renewed efforts of FOFE (Friends of Fletcher Elementary) volunteers to sponsor enrichment activities for the children. Among their activities have been after school enrichment programs; school assemblies such as The Junkman, Slapstick Science and Dinoman, and Movie Night. Volunteers are vitally important and deeply appreciated by all of us .

This school community is entering the new year with a spirit of optimism and determination to continually improve both the opportunities provided to our students and the performance of all of children. We sincerely believe that it is more important than ever, for each child to get a first rate education. No one can predict what our future holds, yet we clearly understand the connection between success in school and success in life.

Respectfully Submitted,

Jeffrey Teitelbaum, Principal

Jennifer Cary, Chairman, Fletcher Elementary School Board

FLETCHER ELEMENTARY STAFF – 2003-2004**PROFESSIONAL CONTRACTED STAFF**

NAME	POSITION	WAGES
Bolam, Debra	Student Assistant	\$ 10,094.20
Briggs, Beverly	5/6 Teacher	\$ 44,593.00
Chase, Stephanie	Librologist	\$ 28,780.56
Cohn, Anita	Speech	\$ 22,424.00
Costanza, Ralph	Music	\$ 7,035.00
Dreher, Roger	Student Assistant	\$ 10,605.08
Dussault, Tammi	Remedial Teacher	\$ 16,845.00
Farmer, Pamela	Preschool Assistant	\$ 12,179.85
Flaherty, Amy	Kindergarten Teacher	\$ 26,167.84
Guyette, Charlie	Art Teacher	\$ 19,678.00
Hall, Julie	Student Assistant	\$ 3,928.61
Holsopple, Beverly	Food Service Manager	\$ 13,860.53
Hurt, Nancy	Preschool Teacher	\$ 20,555.00
Kane, Penny	Student Assistant	\$ 10,869.62
Labrie, Bonnie	Food Service Assistant	\$ 10,753.84
Locke, Dennette	1/2 Teacher	\$ 32,391.00
MacCallum, Gail	3/4 Teacher	\$ 44,815.00
Machia, Roberta	Student Assistant	\$ 5,973.84
Murphy, Tracey	3/4 Teacher	\$ 31,691.00
O'Brien, Cathy	1/2 Teacher	\$ 37,657.00
Osborne, Joann	Remedial Teacher	\$ 32,141.06
Palermo, Lorrene	5/6 Teacher	\$ 29,199.00
Parker, Emmett	Custodian	\$ 19,957.25
Pidgeon, Tamora	Student Assistant	\$ 7,099.20
Pottinger-Amato, Ruth	Student Assistant	\$ 6,950.72
Roberts, Meredith	Nurse	\$ 6,027.00
Sargent-Minor, Melissa	Special Education	\$ 32,884.00
Sheldon, Joanne	Office Assistant	\$ 10,020.45
Teitelbaum, Jeffrey	Principal	\$ 64,896.00
Tinker, Sharon	Administrative Ass't/Bookkeeper	\$ 26,407.80
Tremblay Jasmine	Student Assistant	\$ 8,357.89
Trombley, Henry Ira	Guidance Counselor	\$ 7,035.00
Young, Douglas	P.E. Teacher	\$ 12,636.00

Hourly Wage Scale

Administrative Assistant	\$ 15.74
Bookkeeper	\$ 15.74
Office Assistant	\$ 9.54
Custodian	\$ 10.50
Food Service Mgr.	\$ 10.53
Food Service Ass't	\$ 9.16
Student Assistant	\$ 8.11-9.46
Substitute	\$ 60.00 Per Day

FLETCHER ELEMENTARY ASSETS & LIABILITIES

Current Assets on 12/31/04

Balances:

Chittenden Managed Balance Acc't	\$813,617.02
Chittenden Improvement of Grounds Fund	closed
Charter One Bank Building Use Fund	7,788.13

TOTAL ASSETS \$821,405.15

Interest Earned on School Managed Checking Acc't 2,740.82

CURRENT LIABILITIES 12/31/04

Balance:

VT Municipal Bond Bank as of 01/01/04	\$200,000.00
Principal Paid	29,681.57
Saving Allocation	10,318.43
Interest Paid in 2004 \$14,908.	

Balance due on Bond on 12/31/04 \$160,000.00

CHITTENDEN BANK – FLETCHER IMPROVEMENT OF GROUNDS FUND

Balance as of 01/01/04 \$1,937.93

Interest Income 2004 \$2.85

Balance on 06/30/04 1,940.78

Transfer to Managed Balance Acc't on 07/01/04 - \$1940.78

Balance on 12/31/04 -0-

FLETCHER SCHOOL BUILDING USE FUND

Charter One Bank Balance as of 01/01/03 \$6,822.00

Income:

Volleyball	199.59
Basketball	358.00
Interest	73.54
Fletcher Rough Riders deposit	300.00
Fletcher Rough Riders Rental	500.00

Total Income \$1,431.13

Expenses:

Ski Scholarship Program	165.00
Fletcher Rough deposit	300.00

Total Expenses: \$465.00

Charter One Bank Balance as of 12/31/04 \$7,788.13

STUDENT ENROLLMENT 2003-2004

As of 6/16/04

Fletcher Elementary

Class	Boys	Girls	Total
Pre School	15	6	21
Kindergarten	3	7	10
Grade One	9	6	15
Grade Two	6	5	11
Grade Three	10	7	17
Grade Four	15	10	25
Grade Five	6	9	15
Grade Six	4	11	15
Total	68	61	129

As of 1/08/04

School/Grade	7	8	9	10	11	12	Total
BFA Fairfax	14	20	12	13	11	7	77
BFA St. Albans						1	1
Essex	1		2	3	1	.25	6.25
Lamoille Union High	1						1
Mt. Mansfield		1				1	2
Vt. Common		1		1			2
Total	16	22	14	17	12	9.25	90.25

TUITION RATES

School	2003-2004	2004-2005
BFA Fairfax	\$7,995	\$8,100
BFA St. Albans	\$8,146	\$8,713
Browns River Middle School		\$6,700
Burlington	\$10,820	\$11,574
Burlington Tech		\$4,000
Essex	\$8,950	\$9,186
Essex Middle School	\$8,000	\$8,750
Essex Tech	\$2,360	\$6,800
Lamoille Union High	\$8,999	\$8,094
Mt. Mansfield	\$6,200	\$7,200
Taft		\$8,490
Vermont Common	\$7,757	\$8,490
State Average		\$8,490

**FLETCHER TOWN SCHOOL DISTRICT
REVENUE PROPOSAL 2005-2006**

	FY 2004	FY2004	FY 2005	Proposed FY 2006
	Budget	Actual	Budget	Budget
FUND BALANCE (USED AS REVENUE)	45,000	0	116,363	89,091
PROPERTY TAXES (LOCAL GSSG)	457,799	496,216	0	0
LOCAL SHARE ABOVE BLOCK TAXES	715,631	714,151	0	0
HOMESTEAD REVENUE TO SCHOOL			784,762	874,122
EDUCATION SPENDING REVENUE FROM STATE			982,382	913,884
NON-RESIDENTIAL PROPERTY TAX REVENUE			94,035	281,088
INTEREST	7,000	3,344	5,000	6,000
FOOD SERVICE-STUDENTS-LUNCH	26,000	19,433	21,000	21,000
SMALL SCHOOLS GRANT	0	11,896	0	12,000
MISCELLANEOUS	0	3,461	0	0
STATE SHARE GSSG	511,412	492,295	0	0
STATE SHARE ABOVE BLOCK	182,096	178,400	0	0
TRANSPORTATION REIMBURSEMENT	40,000	54,382	40,000	45,000
SPECIAL EDUCATION BLOCK GRANT	62,686	62,686	62,152	63,824
SPECIAL EDUCATION REIMBURSEMENT	84,893	90,695	70,330	89,046
SPECIAL EDUCATION EXTRAORDINARY	0		0	9,873
EARLY ESSENTIAL EDUCATION GRANT	11,648	11,672	11,404	10,294
SUCCESS BY SIX	4,200	3,575	4,500	0
EARLY EDUCATION INITIATIVE	0	6,202	6,500	0
STATE SCHOOL LUNCH MATCH	1,000	668	1,000	1,000
OTHER GRANTS STATE OF VERMONT	0	249	0	0
OTHER FEDERAL GRANTS	0	5,320	0	0
TITLE II GRANT Staff Development	0	39,517	25,647	10,815
TITLE I GRANT Early Remedial Intervention	17,000	25,691	25,820	27,635
FEDERAL SCHOOL LUNCH	8,000	8,203	7,500	8,000
FEDERAL SCHOOL BREAKFAST	1,000	2,179	2,000	2,000
TOTAL GENERAL FUND REVENUES	2,175,365	2,230,235	2,260,395	2,464,672
ACT 68 SPECIAL PROGRAM REVENUES			26,569	84,710
GROSS ACT 68 REVENUES			2,286,964	2,549,382

**FLETCHER TOWN SCHOOL DISTRICT
EXPENDITURE PROPOSAL 2005-2006
EXPENDITURE SUMMARY**

	FY 2004 Budget	FY2004 Actual	FY 2005 Budget	FY 2006 Budget	Variance	%-age
ELEMENTARY						
GENERAL INSTRUCTION	428,131	429,511	448,239	469,632	21,393	4.56%
COMPENSATORY EDUCATION	45,054	76,034	51,467	74,563	23,096	30.98%
ELEMENTARY SPECIAL ED	120,379	109,928	131,005	137,651	6,646	4.83%
SUCCESS BY SIX	4,200	3,058	4,200	0	(4,200)	
PRESCHOOL PROGRAM	29,953	42,173	43,290	40,123	(3,167)	-7.89%
CO-CURRICULAR ACTIVITIES	1,700	50	0	0	0	
GUIDANCE SERVICES	7,926	8,762	8,335	0	(8,335)	
HEALTH SERVICES	11,490	7,234	7,557	8,067	510	6.32%
SPEECH SERVICES	23,002	29,120	34,397	35,475	1,078	3.04%
EDUCATION MEDIA SERVICES	36,624	37,676	39,323	43,379	4,056	9.35%
BOARD OF EDUCATION	6,775	8,670	8,600	9,050	450	4.97%
DISTRICT TREASURER	2,500	2,500	2,500	2,500	0	0.00%
MISCELLANEOUS FUNCTIONS	13,550	9,311	13,800	6,400	(7,400)	-115.63%
SUPERVISORY UNION	29,378	29,378	30,112	37,504	7,392	19.71%
OFFICE OF THE PRINCIPAL	114,015	112,841	115,562	123,269	7,707	6.25%
FISCAL SERVICES	26,148	23,787	25,383	28,940	3,557	12.29%
OPERATIONS & MAINTENANCE	107,492	150,796	116,885	118,068	1,183	1.00%
PUPIL TRANSPORTATION	96,533	98,101	100,427	105,360	4,933	4.68%
FOOD SERVICE	46,643	48,750	50,820	53,139	2,319	4.36%
DEBT SERVICE	68,869	69,846	48,884	50,997	2,113	4.14%
TOTAL ELEMENTARY	1,220,362	1,297,526	1,280,786	1,344,117	63,331	4.71%
SECONDARY						
SECONDARY TUITION	796,003	743,027	874,009	909,584	35,575	3.91%
SECONDARY SPECIAL ED	159,000	127,038	105,600	210,971	105,371	49.95%
TOTAL SECONDARY	955,003	955,003	979,609	1,120,555	140,946	12.58%
TOTAL EXPENDITURE BUDGET	2,175,365	2,252,529	2,260,395	2,464,672	204,277	8.29%
TRANSFER TO CAPITAL FUND		15,000				
ACT 68 SPECIAL PROGRAM EXPENDITURES		-	26,569	84,710	58,141	68.64%
TOTAL EXPENDITURE BUDGET	2,175,365	2,267,529	2,286,964	2,549,382	262,418	10.29%

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
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GENERAL INSTRUCTION

This category includes most elementary classroom instructional costs.

SALARY	294,200	273,779	305,750	321,799
SALARY/SUBS	6,000	12,123	8,000	8,000
SALARY/AIDES	0	13,087	5,051	5,260
GROUP HEALTH INSURANCE	39,366	36,576	38,564	44,360
SOCIAL SECURITY	22,506	23,102	24,389	25,809
GROUP LIFE INSURANCE/DISABILITY	2,000	2,358	2,375	2,375
DENTAL INSURANCE	5,250	2,383	1,707	2,800
WORKER'S COMPENSATION	2,009	2,961	1,225	1,465
UNEMPLOYMENT INSURANCE	500	79	330	315
HEALTH INSURANCE BUYOUT	800	2,320	2,320	2,320
MUNICIPAL RETIREMENT	0	0	253	210
COURSE REIMBURSEMENT	5,375	8,815	9,000	10,000
STUDENT TESTING	750	1,343	1,100	1,500
TECHNOLOGY CONTRACTED SER.	3,000	2,492	4,750	6,000
GENERAL REPAIRS & MAINTENANCE	8,000	8,938	7,520	7,520
COPIER/SERVICE CONTRACT	250	224	300	300
POSTAGE	500	998	500	750
TRAVEL	12,100	10,034	12,000	12,070
SUPPLIES	0	1,425	500	0
TEXTBOOKS	9,700	9,508	10,000	6,040
AUDIOVISUAL	1,500	663	1,500	890
EQUIPMENT	1,000	1,097	1,000	500
TECHNOLOGY EQUIPMENT	12,000	14,083	8,800	8,200
LAPTOP COMPUTER LAB	0	0	0	0
FURNITURE	1,325	1,123	1,300	1,150
GENERAL INSTRUCTION	428,131	429,511	448,234	469,633

COMPENSATORY EDUCATION

Compensatory Education services are partially funded by a Federal Title I Grant which is included in the revenue section. These services are for students who require additional academic assistance.

SALARY	32,884	65,627	34,900	52,500
GROUP HEALTH INSURANCE	6,715	2,864	9,799	13,673
DENTAL INSURANCE	750	0	0	900
SOCIAL SECURITY	2,516	5,059	4,016	4,016
GROUP LIFE INSURANCE/DISABILITY	295	295	443	443
HEALTH INSURANCE BUYOUT	0	500	500	0
WORKER'S COMPENSATION	221	278	250	236
UNEMPLOYMENT INSURANCE	52	7	60	45
COURSE REIMBURSEMENT	721	1,404	500	1,500
SUPPLIES	200	0	250	370
TEXTBOOKS	700	0	750	880
COMPENSATORY ED	45,054	76,034	51,468	74,563

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
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ELEMENTARY SPECIAL EDUCATION

Special Education services include students Individual Education Plans (IEP's) and other services mandated by state and federal laws. Services provided may change significantly with either student count or service accommodation requirements.

Approximately 50% of expenditures are reimbursed.

SALARY	34,109	32,961	36,250	37,500
SUBSTITUTE	1,000	390	0	500
TUTORS	0	4,005	0	0
AIDES SALARIES	57,752	47,574	55,116	60,501
CLERICAL	0	578	0	0
GROUP HEALTH INSURANCE	9,003	8,166	19,799	20,974
SOCIAL SECURITY	7,027	6,482	6,989	7,497
LIFE INSURANCE/DISABILITY	295	295	295	295
DENTAL INSURANCE	0	474	316	600
MUNICIPAL RETIREMENT	1,626	2,201	2,756	2,420
WORKER'S COMPENSATION	533	669	750	169
UNEMPLOYMENT INSURANCE	312	16	180	195
COURSE REIMBURSEMENT	721	562	753	1,000
CONTRACTED SERVICES	5,000	2,353	5,000	3,000
TRANSPORTATION	0	525	0	0
POSTAGE	200	118	200	200
MILEAGE REIMBURSEMENT	500	756	300	800
SUPPLIES	900	608	900	900
TEXTBOOKS	1,100	940	1,100	1,100
EQUIPMENT	300	254	300	0
SPECIAL EDUCATION	120,379	109,928	131,005	137,651

SUCCESS BY SIX

This state funded program has been moved to the grant funded program section.

SUCCESS BY SIX SALARY	3,800	1,080	3,800	0
SUCCESS BY SIX FICA	300	83	300	0
SUCCESS BY SIX CONT. SER.	75	0	75	0
SUCCESS BY SIX SUPPLIES	25	1,895	25	0
SUCCESS BY SIX	4,200	3,058	4,200	0

PRESCHOOL PROGRAM

Serving 3 and 4 year old Fletcher children as they prepare for elementary school.

PRESCHOOL SALARY	18,844	20,898	21,509	23,000
WAGES PARA-PROFESSIONALS	6,872	10,217	9,606	4,203
PRESCHOOL HEALTH INS.	0	7,142	7,839	8,780
SOCIAL SECURITY	1,967	2,380	2,380	2,081
WORKER'S COMPENSATION	174	219	100	104
UNEMPLOYMENT INSURANCE	62	5	60	60
HEALTH INSURANCE BUYOUT	500	0	0	0
LIFE/DISABILITY INSURANCE	148	0	236	236
COURSE REIMBURSEMENT	361	308	360	360
SUPPLIES	525	797	250	600
TEXTBOOKS	150	0	350	250
FURNITURE	125	0	450	300
AUDIOVISUAL	225	0	0	0
EQUIPMENT	0	207	0	0

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

	FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
FIELD TRIPS	0	0	150	150
PRESCHOOL PROGRAM	29,953	42,173	43,290	40,123

CO-CURRICULAR ACTIVITIES

E.L.F. SUPPLIES	300	50	0	0
E.L.F. PROGRAM	1,400	0	0	0
CO-CURRICULAR ACTIVITIES	1,700	50	0	0

GUIDANCE SERVICES

This section provided for one day a week of Guidance Services. This position has been eliminated for 2005-06.

SALARY	6,835	6,835	7,250	0
SOCIAL SECURITY	523	538	555	0
WORKER'S COMPENSATION	47	58	25	0
UNEMPLOYMENT INS.	52	1	30	0
HEALTH INSURANCE BUYOUT	200	200	200	0
COURSE REIMBURSEMENT	144	757	151	0
SUPPLIES	0	373	0	0
TEXTBOOKS	25	0	25	0
AUDIOVISUAL	100	0	100	0
GUIDANCE SERVICES	7,926	8,762	8,336	0

HEALTH SERVICES

This section provides for one day a week of Health Services.

SALARY	6,809	5,867	6,000	6,500
HEALTH INSURANCE	3,417	0	0	0
SOCIAL SECURITY	521	461	459	497
WORKER'S COMP	47	58	25	29
UNEMPLOYMENT INS.	52	0	33	30
HEALTH INSURANCE BUYOUT	0	160	160	160
COURSE REIMBURSEMENT	144	0	170	170
CONTRACTED SERVICES	100	0	0	0
SUPPLIES	400	658	650	650
TEXTBOOKS	0	30	25	30
DUES	0	0	35	0
HEALTH SERVICES	11,490	7,234	7,557	8,067

SPEECH SERVICES

Speech services are also included in some students IEP's The cost of these services falls under the same constraints as special education services. Currently we anticipate that approximately 50% of Speech costs will be reimbursed.

SALARY	15,625	22,424	28,500	28,500
HEALTH INSURANCE	3,417	1,331	2,231	2,500
SOCIAL SECURITY	1,195	1,715	2,180	2,180
LIFE INSURANCE	102	295	102	177
DENTAL INSURANCE	750	201	190	360
WORKER'S COMP	100	124	63	128
UNEMPLOYMENT INS.	52	0	30	30
COURSE REIMBURSEMENT	361	1,269	452	1,000
CONTRACTED SERVICES	1,000	0	0	0
SUPPLIES	50	122	50	300
TEXTBOOKS	350	412	50	100

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

	FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
EQUIPMENT	0	1,227	200	200
AUDIOVISUAL MATERIALS	0	0	100	0
TECHNOLOGY	0	0	250	0
SPEECH SERVICES	23,002	29,120	34,398	35,475

EDUCATION MEDIA SERVICES

Library and media services continue for five days per week.

LIBRARY/MEDIA SALARY	28,143	27,981	30,000	32,500
SALARY/SUBS	200	60	200	200
ED. MEDIA HEALTH INSURANCE	0	0	0	0
ED. MEDIA SOCIAL SECURITY	2,153	2,119	2,295	2,547
ED. MEDIA DISABILITY/LIFE INSURANCE	0	295	295	295
ED. MEDIA DENTAL INSURANCE	0	438	0	600
ED. MEDIA LIBRARY WORKER'S COMP	100	95	125	146
ED. MEDIA UNEMPLOYMENT INS.	31	3	30	30
ED. MEDIA INSURANCE BUYOUT	800	800	800	800
ED. MEDIA COURSE REIMBURSEMENT	721	1,349	753	1,000
ENRICHMENT AND TECH. AMMEND.	0	0	0	0
REPAIRS	100	0	100	100
POSTAGE	150	0	150	150
SUPPLIES	500	467	500	500
BOOKS	2,575	3,018	2,575	3,160
PERIODICALS	500	495	600	600
EQUIPMENT	200	96	250	0
AUDIOVISUAL	200	60	400	400
FURNITURE	250	399	250	350
EDUCATION MEDIA SERVICES	36,624	37,676	39,323	43,379

BOARD OF EDUCATION

BOARD EXP. & REMUNERATION	2,500	2,500	2,500	2,500
SALARY BOARD CLERK	50	50	50	50
BOARD SECRETARY	650	600	650	650
SOCIAL SECURITY	250	195	250	250
SCHOOL BOARD LIABILITY INS.	825	140	1,800	1,800
ADVERTISEMENTS	1,000	3,673	1,400	2,000
MILEAGE REIMBURSEMENT	0	0	0	0
DUES AND FEES	1,200	1,200	1,650	1,500
MISCELLANEOUS	300	312	300	300
BOARD OF EDUCATION	6,775	8,670	8,600	9,050

DISTRICT TREASURER

PURCHASED SERVICES	2,500	2,500	2,500	2,500
DISTRICT TREASURER	2,500	2,500	2,500	2,500

MISCELLANEOUS FUNCTIONS

Miscellaneous Functions includes legal and financial services. Business Services are now provided through the Supervisory Union.

LEGAL SERVICES	2,000	17	2,000	2,500
AUDIT SERVICES	2,100	1,700	2,100	3,900

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

	FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
PURCHASED BUSINESS SERVICE	9,450	7,594	9,700	0
MISCELLANEOUS FUNCTIONS	13,550	9,311	13,800	6,400
SUPERVISORY UNION				
SPED STUDENT SUPPORT SERVICES	5,829	5,829	5,975	5,625
SU MANAGEMENT/CURR DEVELOPMENT	23,549	23,549	24,138	24,379
SU BUSINESS SERVICES	0	0	0	7,500
SUPERVISORY UNION	29,378	29,378	30,112	37,504
OFFICE OF THE PRINCIPAL				
SALARY	64,896	62,400	67,492	70,192
CLERICAL	20,890	20,777	20,692	22,920
HEALTH INSURANCE	11,752	12,416	11,985	13,323
SOCIAL SECURITY	6,563	6,363	6,746	7,123
ALL TERM LIFE/DISABILITY	494	455	413	413
DENTAL INSURANCE	840	0	0	840
MUNICIPAL RETIREMENT	463	419	1,035	917
WORKER'S COMPENSATION	611	768	300	419
UNEMPLOYMENT INSURANCE	75	18	72	72
COURSE REIMBURSEMENT	721	320	753	1,000
REPAIRS	250	190	250	250
TELEPHONE	4,000	2,902	3,000	3,000
POSTAGE	600	205	750	750
TRAVEL	100	14	275	150
SUPPLIES	500	811	600	600
EQUIPMENT	1,500	4,679	500	500
DUES & FEES & MISC.	600	104	700	800
OFFICE OF THE PRINCIPAL	114,855	112,841	115,563	123,269
FISCAL SERVICES				
<i>These services include the clerical and bookkeeping expenses associated with administering the financial affairs of the Fletcher School District .</i>				
FISCAL SERVICES SALARY	17,376	16,227	18,210	21,039
FISCAL SERVICES HEALTH INS.	5,036	4,877	3,000	3,000
FISCAL SERVICES FICA	1,329	1,241	1,393	1,610
LIFE INSURANCE/DISABILITY	177	216	177	177
DENTAL INSURANCE	360	638	0	360
FISCAL SERVICES MUN RETIRE.	695	151	910	842
FISCAL SERVICES WORKER'S COMP	115	3	75	95
FISCAL SERVICES UNEMPLOY INS.	19	0	18	18
COURSE REIMBURSEMENT	0	0	0	200
NEMRC CONTRACT/PURCHASED SVCS	1,100	0	1,100	1,100
FISCAL SERVICES SUPPLIES	300	433	500	500
FISCAL SERVICES	26,508	23,787	25,383	28,940
OPERATIONS & MAINTENANCE				
SALARY	21,840	21,161	22,495	23,406
HEALTH INSURANCE	1,000	5,364	9,799	10,000
SOCIAL SECURITY	1,671	1,578	1,721	1,791
GROUP LIFE/DISABILITY	295	295	295	295

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

	FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
DENTAL INSURANCE	0	687	316	316
MUNICIPAL RETIREMENT	874	798	1,125	936
WORKER'S COMPENSATION	162	205	125	1,032
UNEMPLOYMENT INSURANCE	52	5	30	30
OPERATION OF CLASSROOM UNIT	2,600	1,013	0	0
GARBAGE REMOVAL	3,200	3,475	3,500	4,000
SNOW REMOVAL	2,000	1,800	2,000	2,000
FLOOR REPLACEMENT SCHEDULE	5,379	9,088	4,800	0
REPAIRS & MAINTENANCE	10,000	40,101	5,000	7,800
PROPERTY INSURANCE	2,000	4,607	2,000	2,257
LIABILITY INSURANCE	1,520	303	1,800	4,506
MILEAGE REIMBURSEMENT	200	350	380	400
CONTRACTED SERVICE (ANNUAL)	8,700	12,994	11,000	10,500
CONTRACTED ANNUAL WATER TEST.	1,000	2,141	1,400	2,300
CONTRACTED SERVICE	5,200	4,375	7,800	4,500
SUPPLIES	5,000	7,523	7,300	8,000
ELECTRICITY	22,400	21,206	22,500	22,500
FUEL OIL	11,400	7,888	10,500	10,500
EQUIPMENT	1,000	3,840	1,000	1,000
OPERATIONS & MAINTENANCE	107,492	150,796	116,885	118,068

PUPIL TRANSPORTATION

Busing services are provided for all students attending Fletcher Elementary and BFA Fairfax.

TRANS. CONTRACTED SERVICE	94,733	95,855	96,627	98,560
HALL OF FAME TRIPS	0	0	0	3,000
FIELD TRIPS	1,800	2,246	3,800	3,800
PUPIL TRANSPORTATION	96,533	98,101	100,427	105,360

FOOD SERVICE

WAGES	24,997	24,453	27,764	29,693
SUBSTITUTE	500	720	500	500
SOCIAL SECURITY	1,912	1,926	2,265	2,272
MUNICIPAL RETIREMENT	1,000	987	1,481	1,188
WORKER'S COMPENSATION	171	216	250	627
UNEMPLOYMENT INSURANCE	62	5	60	60
REPAIRS	400	0	400	400
TRAVEL	100	0	100	100
FOOD	15,000	15,028	15,000	15,000
NON/FOOD	1,000	1,680	1,500	1,800
EQUIPMENT	1,500	3,734	1,500	1,500
FOOD SERVICE	46,643	48,750	50,820	53,139

DEBT SERVICE

This section covers our debt service for the bonds and long-term note issued for the relocatable classroom unit.

INTEREST LONG TERM	18,869	20,164	8,884	10,997
PRINCIPAL LONG TERM	50,000	49,682	40,000	40,000
DEBT SERVICE	68,869	69,846	48,884	50,997

TOTAL ELEMENTARY	1,221,560	1,297,525	1,280,786	1,344,116
(budget to budget increase)				

FLETCHER TOWN SCHOOL DISTRICT EXPENDITURE PROPOSAL 2005-2006

FY 2004 Budget	FY2004 Actual	FY 2005 Budget	Proposed FY 2006 Budget
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SECONDARY EDUCATION

SECONDARY TUITION	756,544	701,954	793,100	824,630
TECH CENTER TUITION	39,459	41,073	80,909	84,954
TOTAL SECONDARY TUITION	796,003	743,027	874,009	909,584

SECONDARY SPECIAL ED

SPECIAL ED PARA	0	9,130	0	0
PURCHASED SERVICES	44,000	25,874	5,500	38,500
TRANSPORTATION EXPENSE	25,000	7,956	9,800	9,800
TUITION	90,000	84,078	90,300	162,671
TOTAL SECONDARY SPECIAL ED	159,000	127,038	105,600	210,971

TOTAL SECONDARY	955,003	870,065	979,609	1,120,556
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(budget to budget increase)

TRANSFER TO CAPITAL IMPROVEMENT FUND		15,000		
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TOTAL EXPENDITURE BUDGET	2,176,563	2,182,590	2,260,395	2,464,672
(budget to budget increase)				

GRANT FUNDED PROGRAM EXPENDITURES			26,569	84,710
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TOTAL ACT 68 GROSS BUDGET			2,286,964	2,549,382
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District: **Fletcher**
County: **Franklin**

LEA: **077**
S.U.: **Franklin West**

		Act 60		Act 68	
		FY2003	FY2004	FY2005	FY2006
Expenditures					
1.	Budget (local budget, excluding special programs reported in line 3, full tech expenditures, and any Act 144 expenditures)	\$2,115,450	\$2,190,365	\$2,376,758	\$2,464,672
2.	Block grant paid by State to tech center in prior years under Act 60	\$36,958	\$40,961	not applicable	not applicable
3.	Special revenue program expenditures (federal dollars, restricted grants, etc)			\$26,569	\$84,710
4.	Locally adopted or warned budget	\$2,152,408	\$2,231,326	\$2,403,327	\$2,549,382
5.	1. Separately warned article passed at town meeting				
6.	2. Separately warned article passed at town meeting				
7.	3. Separately warned article passed at town meeting				
8.	Act 68 locally adopted or warned budget	\$2,152,408	\$2,231,326	\$2,403,327	\$2,549,382
9.					
10.	Union school or joint school district assessment				
11.	Prior deficit reduction if not included in budgets				
12.	Gross Act 68 Budget	\$2,152,408	\$2,231,326	\$2,403,327	\$2,549,382
13.	S.U. assessment (included in local budget) - informational data				
14.	Prior deficit reduction (if included in local budget) - informational data				
Revenues					
15.	Local revenues (categorical grants, donations, tuitions, surplus, etc., including local Act 144 tax revenues)	\$358,100	\$308,427	\$399,216	\$395,578
16.	Capital debt aid				
17.	Special program revenues (if not included in local budget; included in FY2006)			\$26,569	\$84,710
18.	Prior deficit reduction if included in revenues				
19.					
20.	Total revenues	\$358,100	\$308,427	\$425,785	\$480,288
21.	Fund raising (if any)				
22.	Adjusted local revenues	\$358,100	\$308,427	\$425,785	\$480,288
23.	Education Spending (Act 68 definition)	\$1,794,308	\$1,922,899	\$1,977,542	\$2,069,094
24.	Equalized Pupils	218.64	214.70	211.43	221.68
25.	Education Spending per Equalized Pupil	\$8,207	\$8,956	\$9,353	\$9,334
25a.	Less eligible construction costs (or P&I) per equalized pupil	not applicable	not applicable	231.21	Threshold = \$11,347
26.	Excess Spending per Equalized Pupil over threshold (if any)	not applicable	not applicable		
27.	Per pupil figure used for calculating District Adjustment	not applicable	not applicable	\$9,353	\$9,334
28.	District spending adjustment (minimum of 100%) subject to Legislative approval.	not applicable	not applicable	137.547%	133.821%
29.	Anticipated homestead tax rate, equalized (133.821% x \$1.02)	\$1.792	\$1.866	based on \$6,600	based on \$6,600
30.	Common Level of Appraisal (CLA)	88.18%	105.01%	based on \$1.05	based on \$1.02
31.	Estimated homestead tax rate, actual (\$1.365 / 88.58%)	\$1.568	\$1.702	96.30%	88.58%
32.	Household Income Percentage for income sensitivity (133.82% x 1.85%)	3.26%	3.39%	\$1,500	\$1,541
				based on \$1.05	based on \$1.02
				2.61%	2.48%
				based on 1.8%	based on 1.65%

The projected base education spending amount of \$6,975 is subject to Legislative approval.

The base education homestead tax rate of \$1.02 and the income percentage cap of 1.85% are based on the recommendation of the Governor's Office and are subject to Legislative approval.

Independent Auditors' Report

To The School Board
Fletcher School District

We have audited the accompanying general-purpose financial statements of Fletcher School District, Vermont, as of and for the year ended June 30, 2004, as listed in the table of contents. These general-purpose financial statements are the responsibility of Fletcher School District's management. Our responsibility is to express opinions on these general-purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As discussed in Note 1, the Fletcher School District has not adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 34 Basic Financial Statements -- and Management's Discussion and Analysis -- for State and Local Governments. Accounting principles generally accepted in the United States of America require the adoption of GASB Statement No. 34. Because of the departure from accounting principles generally accepted in the United States of America identified above, the financial statements of the District do not include government-wide financial statements which include all of the assets, liabilities, revenues, expenses, and gains and losses of the government, fund financial statements that focus on information about the government's major governmental and enterprise funds and its fiduciary funds. Statements presented after adoption of GASB Statement No. 34 also include required supplementary information and management's discussion and analysis.

The general-purpose financial statements referred to above do not include the General Fixed Assets Account Group which should be included in order to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

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In our opinion, because of the effects on the financial statements of the omissions described in the preceding paragraphs, the general purpose financial statements referred to above do not present fairly the financial position of Fletcher School District as of June 30, 2004, and the results of its operations for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 10, 2004 on our consideration of the Fletcher School District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of Fletcher School District, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not required parts of the general purpose financial statements of Fletcher School District. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, because of the effects of the matters discussed in the preceding paragraphs, is not fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

August 10, 2004
St. Albans, Vermont
VT Reg. No. 92-0000102

A. M. Peisch & Company, LLP

Fletcher School District

**Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2004**

	Governmental Fund Types		Fiduciary Fund Type	Account Group	Totals (Memorandum Only)
	General Fund	Capital Project Fund	Agency Fund	General Long-Term Debt	
ASSETS					
Current assets:					
Cash and equivalents	\$ 191,544	\$ 7,673	\$ 2,941	-0-	\$ 202,158
Accounts receivable - State	6,226	-0-	-0-	-0-	6,226
Accounts receivable - Supervisory Union	20,225	-0-	-0-	-0-	20,225
Accounts receivable - other LEAs	-0-	-0-	-0-	-0-	-0-
Due from other funds	6,437	-0-	-0-	-0-	6,437
Total current assets	224,432	7,673	2,941	-0-	235,046
Other assets:					
Amount to be provided for:					
Retirement of long-term debt	-0-	-0-	-0-	240,000	240,000
Total assets	\$ 224,432	\$ 7,673	\$ 2,941	\$ 240,000	\$ 475,046
LIABILITIES AND FUND EQUITY					
Liabilities:					
Accounts payable	\$ 17,368	\$ 300	\$ -0-	\$ -0-	\$ 17,668
Due to other funds	-0-	6,437	-0-	-0-	6,437
Accrued payroll	1,610	-0-	-0-	-0-	1,610
Amount held for Agency Funds	-0-	-0-	2,941	-0-	2,941
Bond payable	-0-	-0-	-0-	240,000	240,000
Total liabilities	18,978	6,737	2,941	240,000	268,656
Fund equity:					
Fund balances:					
Reserved	116,363	936	-0-	-0-	117,299
Unreserved	89,091	-0-	-0-	-0-	89,091
Total fund equity	205,454	936	-0-	-0-	206,390
Total liabilities & fund equity	\$ 224,432	\$ 7,673	\$ 2,941	\$ 240,000	\$ 475,046

See accompanying notes.

Fletcher School District

**Combined Statement of Revenues, Expenditures
and Changes in Fund Balances (GAAP Basis)
All Governmental Fund Types
For The Year Ended June 30, 2004**

	General Fund	Capital Project Fund	Totals (Memorandum Only)
REVENUES			
Property taxes	\$ 496,216	\$ -0-	\$ 496,216
Investment income	3,344	71	3,415
Miscellaneous	3,461	861	4,322
Lunch program sales	19,433	-0-	19,433
State	1,626,872	-0-	1,626,872
Federal	80,910	-0-	80,910
On-behalf pension contributions	22,918	-0-	22,918
	<hr/>	<hr/>	<hr/>
Total revenues	2,253,154	932	2,254,086
EXPENDITURES			
Direct services	1,530,817	-0-	1,530,817
Support services	248,292	165	248,457
Fiscal services	23,787	-0-	23,787
Operation and maintenance of building	151,553	25,744	177,297
Transportation	98,101	-0-	98,101
Food service	48,749	-0-	48,749
Debt service	69,846	-0-	69,846
On-behalf pension payments	22,918	-0-	22,918
	<hr/>	<hr/>	<hr/>
Total expenditures	2,194,063	25,909	2,219,972
	<hr/>	<hr/>	<hr/>
Excess of revenue over (under) expenditures	59,091	(24,977)	34,114
OTHER FINANCING SOURCES (USES)			
Operating transfers (out)	(15,000)	-0-	(15,000)
Operating transfers in	-0-	15,000	15,000
	<hr/>	<hr/>	<hr/>
Total other financing sources (uses)	(15,000)	15,000	-0-
	<hr/>	<hr/>	<hr/>
Excess of revenues and other sources over (under) expenditures and other uses	44,091	(9,977)	34,114
	<hr/>	<hr/>	<hr/>
Fund balance, July 1, 2003	161,363	10,913	172,276
	<hr/>	<hr/>	<hr/>
Fund balance, June 30, 2004	\$ 205,454	\$ 936	\$ 206,390
	<hr/>	<hr/>	<hr/>

See accompanying notes.

FRANKLIN WEST SUPERVISORY UNION

BUDGET 2005-2006

	Budget	Actual	Revised	Budget
	FY - 2004	FY - 2004	Budget	FY - 2006
			FY - 2005	
REVENUES				
Carry Forward	10,000	-	10,000	10,000
Interest Earned	5,000	2,320	3,000	3,000
Miscellaneous Income	-	1	-	-
Grant Administration	93,724	87,911	93,000	93,000
Fairfax Assessment	191,983	191,983	250,384	253,149
Fletcher Assessment	29,378	29,378	38,005	37,504
Georgia Assessment	120,983	97,574	158,725	178,142
TOTAL REVENUES	451,068	409,167	553,114	574,795

GENERAL FUND EXPENDITURES

2211 CURRICULAR COORDINATOR

110	Curricular Coordinator Salary	66,503	60,000	63,500	67,600
210	Insurances	10,969	9,918	12,827	1,322
211	Insurance Buy-out				12,541
220	Social Security	5,927	4,480	4,858	6,131
250	Workers' Compensation	100	306	370	304
260	Unemployment Compensation	26	4	10	80
270	Continuing Education	2,186	1,860	2,500	2,000
580	Mileage Reimbursement	2,200	1,307	2,300	1,800
581	Conference Expenses	1,500	1,342	1,500	1,500
730	Equipment	-	904	500	500
810	Professional Fees	600	512	600	600
811	Subscriptions		226		
TOTAL CURRICULAR COORDINATOR		90,011	80,859	88,965	94,378

2321 OFFICE OF THE SUPERINTENDENT

110	Superintendent Salary	86,312	86,312	88,312	91,844
111	Comp Package	1,205	1,198	-	-
113	Administrative Asst. Salaries	28,685	35,367	36,109	33,663
117	School Board Secretary Salary	400	200	300	300
210	Insurances	13,236	13,907	15,540	17,070
211	Insurance Buy-Out	-	764	2,716	2,180
220	Social Security	8,828	9,459	9,749	9,791
240	Municipal Retirement	1,174	1,758	1,805	1,456
250	Workers' Compensation	200	627	723	565
260	Unemployment Compensation	51	12	15	200
270	Continuing Education	1,516	1,161	2,000	2,000
300	Computer Support		250		
360	Legal Fees	250	2,632	1,250	1,250
370	Audit	3,000	2,300	3,000	5,500
430	Maintenance/Support Contracts	-		400	400
540	Advertising	1,000	4,074	1,000	1,000

FRANKLIN WEST SUPERVISORY UNION

BUDGET 2005-2006

		Budget FY - 2004	Actual FY - 2004	Revised Budget FY - 2005	Budget FY - 2006
580	Travel	2,200	2,722	2,500	2,500
581	Conference Expenses	1,500	1,668	2,500	2,500
730	Equipment	1,000	536	1,000	2,000
812	Membership Dues	3,400	2,935	3,200	3,200
890	Miscellaneous	200	7	200	200
TOTAL OFFICE OF THE SUPERINTENDENT		154,157	167,889	172,319	177,619
2420	STUDENT SUPPORT SERVICE				
110	Student Support Director Salary	68,141	68,141	70,141	72,947
111	Comp Package	10,969	1,576	-	-
113	Administrative Asst. Salaries	37,199	27,709	28,580	29,532
210	Insurances	8,925	9,440	11,494	12,248
211	Insurance Buy-out	-	1,858	3,941	3,951
220	Social Security	8,898	7,642	7,854	8,142
240	Municipal Retirement	1,488	1,380	1,429	1,249
250	Workers' Compensation	250	488	573	461
260	Unemployment Compensation	64	10	15	200
270	Continuing Education	1,516	1,164	2,800	1,500
580	Travel	4,300	1,564	2,500	2,500
581	Conference Expenses	1,000	303	1,500	1,200
730	Equipment	2,200	84	2,000	1,500
810	Professional Fees	600	255	400	400
890	Miscellaneous	250	-	200	200
TOTAL STUDENT SUPPORT SERVICE		145,800	121,614	133,427	136,030
2520	BUSINESS SERVICES				
110	Business Office Salaries	16,380	17,234	79,920	88,525
210	Insurances	1,708	-	10,687	6,584
211	Insurance Buy-out	-	-	9,000	8,798
220	Social Security	1,253	1,318	6,405	7,445
240	Municipal Retirement	655	-	3,996	4,426
250	Workers' Compensation	50	95	455	398
260	Unemployment Compensation	26	8	40	160
270	Continuing Education/Conferences	-	-	2,300	2,300
300	Contracted Services	1,928	685	1,000	2,000
580	Travel	-	144	2,000	2,000
640	Books	-	43	-	-
730	Equipment	-	-	2,500	500
TOTAL BUSINESS SERVICES		22,000	19,527	118,303	123,137
2600	BUILDING EXPENSES				
110	Custodial Salaries	1,115	786	1,134	1,082
211	Insurance Buy-out	-	-	95	-
220	Social Security	85	60	94	83
240	Municipal Retirement	-	29	-	-

FRANKLIN WEST SUPERVISORY UNION

BUDGET 2005-2006

		Budget	Actual	Revised	Budget
		FY - 2004	FY - 2004	Budget	FY - 2006
				FY - 2005	
250	Workers' Compensation	-	6	7	5
440	Rent	13,400	12,960	12,960	12,960
610	Supplies	-		150	150
620	Utilities	3,100	2,939	3,200	3,200
800	Property Taxes	2,000	1,896	2,200	2,100
TOTAL BUILDING EXPENSES		19,700	18,676	19,840	19,579
010-23 SHARED OFFICE EXPENSES					
300	Computer Services	2,600	4,364	4,660	8,660
405	Common Office Expenses	4,000	5,142	5,100	5,200
520	Property/Liability Insurance	2,600	1,812	1,400	592
530	Phone Expenses	3,400	2,431	2,500	2,500
531	Postage	1,550	1,319	1,000	1,500
610	Supplies	5,000	3,728	5,500	5,500
670	Software		183	-	-
891	Bank Charges	250	159	100	100
TOTAL SHARED OFFICE EXPENSES		19,400	19,138	20,260	24,052
TOTAL GENERAL FUND EXPENDITURES		451,068	427,703	553,114	574,795

FRANKLIN WEST SUPERVISORY UNION SALARIES
Including INSURANCE BUY-OUTS

Fiscal Year
July 1, 2003 - June 30, 2004

Employee		Gross
BOYER	SUSAN	59,999.94
CHAMBERLAIN	PATRICIA	1,560.00
DICKERSON	NATASHA	25,935.36
FISHER	ADRIENNE	69,717.30
GRANGER	CANDY	6,087.50
GREENE	COLLEEN BARKER	37,908.13
HIGGINS	PHILIP	87,510.29
MEIGS	REGINA	14,345.81
RILEY	NANCY	52,149.94
SANTEE	TERRI	85.00
SAWYER	SUSAN	24,112.19
SUMNER	CHRISTINE	10,520.00
TOTAL		389,931.46

TOWN OF FLETCHER

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