

TOWN OF
Williamstown, Vermont



**Annual Report of the
School, Town and Fire District Officers
for the year ending June 30
2003**

This year's Town Report is dedicated to William R. Graham who continues to exhibit the Vermont ethic of hard work, dedication to family and an untiring service to Williamstown.

BILL GRAHAM

William R. Graham was born on July 18, 1941 to Rodney and Mary Graham and has been a lifetime resident of Williamstown. Attending the local school system, Bill graduated from Williamstown High School in 1958. Shortly thereafter he married Gloria A. Menard in 1960 and together raised two daughters, Donna Melendy and Sandra Couilliard and son Rodney along with enjoying seven grandchildren.

The Graham Farm on South Hill and Graham Roads is part of the agricultural history of the Town dating back to 1916. Bill has worked the family dairy farm since 1955 at the young age of 14. Over the years Bill has expanded and diversified the farm operations by developing a maple sugaring business. His love of maple sugaring began working together with Fabian Little and blossomed into the award winning sugaring operation producing maple candy, maple sugar, and maple cream in addition to springtime maple syrup.



Bill has given many hours to Williamstown serving as an appointed and elected official as well as civic organization. He served as Fence Viewer from 1979-1985; Planning Commission from 1979-1985, Selectmen from 1986-1994 including three years as Board of Chairman, Town Representative to the Central Vermont Revolving Loan Fund since 1998, and continues on as one of the Trustees of Public Funds. Bill has also served for two years as President of the Williamstown Alumni Association and on the local Jaycees Chapter.

Bill has also been very active in the Masonic Lodge and Eastern Star in Williamstown including holding the Lodge positions of Past Master, Past Patron, and Past District Deputy Grand Patron.

Thank you Bill for all you do and have done in Williamstown.

TOWN OF WILLIAMSTOWN
BUDGET SUMMARY FY 2004-2005

The Select Board presents a summary of the General Fund and High Department Budgets. Efforts have been made to eliminate dramatic increases or decreases in the budget or tax rate from year to year. Budget management and financial reporting continue to be a high priority.

General Fund Budget

The FY 2005 Budget represents an increase of 3.7% over FY 2004 General Fund Budget.

There will be NO tax rate increase for the General Fund

The Grand List increases by 1 to 3 % per year.

A 1% increase in the Grand List will raise a little over \$12,000.

Last year's Grand List was \$1,235,384

Growth in the Town Grand List and revenue increases in non property tax revenue accounts will generate sufficient revenue to off-set the \$20,000 increase in the budget. The Board has decided to leave the \$113,000 fund balance for a "rainy day" account. This is the first time in several years the Town General Fund has been in the financial position to have these funds and the Select Board wishes to take a longer look at Town needs before spending these funds.

FY 2005 will see the retirement of the deficit note from FY 2000 which accounts for \$32,052.

Employees will receive a 3% salary increase

Health insurance costs have increased by 18% with employees continuing to pay 7.5% of their health insurance cost.

Public Official Liability and Property Insurance will increase 5-10% as insurance companies are impacted by the 9/11 disaster, floods, forest fires, etc.

In an effort to respond to a public request for more police coverage the contract with the Orange County Sheriff was increased by \$4,000. This increase will also offset a rise in operational costs for insurance and patrol expenses.

Operational costs for Town Hall heat, electricity, phones, and supplies are fairly level though some contracted professional services like auditor and computer support have a minimal increase.

The Village cemetery fence is in need of repair/replacement, \$2,500 was provide in the budget to get this project started.

The Ambulance Squad was successful in obtaining grant funds resulting in a budget lower than last year.

Reappraisal funds are included again this year as authorized. The Town has bid the project out and expects to have a contractor ready to proceed in time for 2006.

Highway Fund Budget

The Road Department budget represents a big challenge to the Town as the Select Board is attempting to balance the many road improvement needs with the Town's financial resources. The Town Manager together with the Foreman have reorganized the Road Department operations. An equipment replacement schedule was developed last year and continues to be a guide. Safety improvements were made at the garage and town gravel pit together with a road maintenance plan. The Select Board developed the budget to support this road program.

The FY 2005 for the Highway Department is \$120 higher than last year.

While the expense budget is about the same as last year, revenue sources are less. There is a loss of \$14,000 from the school department plowing contract and \$30,000 from sale of equipment. Growth in the Grand List will cover part of the lost revenue, some will come from a fund balance and the balance will require a one cent increase in the tax rate.

Operation of the town gravel pit on RT14 saves the town a lot of money. Over 8,500 yards of winter sand and 12,000 yards of road gravel are processed at the site. The new tandem dump truck together with other town trucks haul the material from the gravel pit resulting in a \$7,000 savings in trucking and \$80,000-\$120,000 saving in not having to buy the gravel or winter sand. Road paving projects planned are somewhat dependent on the availability state grants. If a grant can be secured two miles of Graniteville will be paved in addition to Brockway Hill, Circle Street and the lower part of Chelsea Road near RT14. Reconstruction funds are budgeted for Business Park Road and a section of Sunnyside and Brockway Hill.

Construction Hill pavement is in poor condition. Plans are to have the state grind and re-pave Construction Hill as part of the Rt 64 (Brook Street) bridge replacement project planned for 2006 and not use Town funds.

No new vehicles are scheduled to be purchased but funds have been included to purchase new radios. The existing radios cannot communicate in all areas of the town.

Two culvert projects on Baptist Street and Weir Road have been budgeted and will be partially funded with a grant monies. Roadway ditching will be a top priority in conjunction with the three phase road grading program begun last year.

The salary increases of 3% and the insurance impacts as in the General Fund are reflected in the Road Department.

The Town is still trying to secure a grant to repair a drainage problem on the Washington end of Chelsea Road. The 20% local share of the \$100,000 grant have been reserved in the fund balance.

The Town will need to build a new salt shed to meet state and federal requirements. Monies budgeted over the last several years will cover most of the cost and the balance will be taken from the fund balance and not require additional taxes.

The Select Board thanks the residents for their support through adoption of the General Fund and Highway Fund Budgets.

.....

Charity Chapter No 57, Order of the Eastern Star and Summit Lodge No. 104, Free and Accepted Masons of Williamstown will be sponsoring a "Food Drive" at Town Meeting. Please bring non perishable food items with you when you come to vote. There will be boxes in the school lobby (next to our Coffee & donut & Cookies table) to receive your donations. The food will then be brought to the Vermont Food Bank.

There is such a great need in our area. Please be generous and help put food on the tables of those in need.

We thank you in advance.

Nadine Martin, Worthy Matron, Charity Chapter, No. 57
Donald Brown, Master, Summit Lodge, No. 104 F&AM

TOWN MEETING DINNER

Mostaccioli

Baked Beans

Shepherd's Pie

Cole Slaw

Cottage Cheese

Bread

Pickles

Cupcakes & Bars

Coffee & Tea

Adults \$7.00 -- Children under 10 \$3.50

For the Benefit of the United Federated Church
Organ Restoration Fund

DID YOU KNOW...

- in 1898 an Italian woman was locked up in the "cage" in the basement at Town Hall for selling wine in the Rattlesnake Tavern in Williamstown?
- at one time the Williamstown Gulf had sulphur springs?
- Williamstown has over the years, had as many as 17 school districts?
- in 1883 the first telephone was installed in Williamstown, just 7 years after it was invented.
- in 1904 there were 2 trains daily, there was a telephone company, 2 physicians, a drug store, a newspaper called Williamstown Herald as well as many other businesses?
- in 1911 the Williamstown Fire District was formally organized?
- the first post office was established on West Hill in 1798? Before that mail was brought to town by travelers, left at Elijah Paine's Tavern; he in turn delivered it in the Village and those on East Hill, got it in church on Sunday?
- after the flood of 1927 the only means of communication outside the village was by foot along the railroad right-of-way to South Barre?
- 1893 two iron cages arrived for the lockup – there was hope there would be no need for them?
- the Soldier's Monument was erected in 1869 at a cost of \$1,775 and the iron fence for \$225?
- in 1892 Town Hall was three floor high and the bottom was used for a jail and housed the town hearse?

2004 TOWN MEETING WARNING

The legal voters of the Town of Williamstown and the Town of Williamstown School District, in the County of Orange and the State of Vermont, are hereby warned and notified to meet at Williamstown High School on Tuesday, March 2, 2004 A.D. at 10:00 o'clock in the morning (A.M.) to act upon the following articles, viz:

- Art. 1: To elect all necessary Town and Town School district officers for the ensuing year by Australian Ballot. For the purpose of Articles 1-2, the polls will open at 10:00 A.M. and close at 7:00 P.M.
- | | |
|-------------------------------|---------|
| Moderator | 1 year |
| Town Clerk | 3 years |
| Treasurer | 3 years |
| Selectman | 2 years |
| Selectman | 3 years |
| School Director | 2 years |
| School Director | 3 years |
| Lister | 3 years |
| Trustee of Public Funds | 3 years |
| Cemetery Commission | 3 years |
| Library Trustee | 5 years |
| Town Grand Juror | 1 year |
| Town Agent | 1 year |
- Art. 2: To elect a trustee for the Henry S. Baker Fund for a three year term, by Australian Ballot.
- Art. 3: To hear and act upon the reports of the Town Officers.
- Art. 4: To see if the Town will pay its' Real and Personal Property taxes to the Treasurer on or before November 15, 2004 with delinquent taxes and assessments having charged against them an eight percent penalty and interest charges of one percent or fraction thereof, per month, from the due date, as provided for in 32 V.S.A. Sections 4773 and 5136.
- Art. 5: To see if the Town will vote to authorize the Selectmen to take advantage of any State or Federal monies available.
- Art. 6: To see if the Town will vote to authorize the Selectmen to borrow money to pay the current expenses of the Town in anticipation of money to be received from taxes and from the State of Vermont.
- Art. 7: To see what amount the Town will vote to pay its elected Officers, except the Clerk and Treasurer.
- Art. 8: To see if the Town will vote to have the names of all delinquent taxpayers, including water and sewer users, with the amounts and years of their delinquencies printed in the Town Report.
- Art. 9: To see if the Town will approve the sum of \$525,690 or some other amount to support the General Fund, of which the sum of \$353,667 or some other amount will be raised in taxes.
- Art. 10: To see if the Town will approve the sum of \$727,832 or some other amount to support the Highway Fund, of which the sum of \$522,932 or some other amount will be raised in taxes.

The following articles, Article 11 through Article 22 are in addition to the sum voted in Articles 9 and 10.

- Art. 11: To see if the Town will vote \$35,509 or some other amount for the operation of the Town's Ainsworth Public Library by the Library Trustees.
- Art. 12: To see if the Town will vote \$5,000.00 or some other amount to support the operation of the Williamstown Teen Center.
- Art. 13: Shall the Town vote to appropriate the sum of \$225 to the Orange County Court Diversion Program?
- Art. 14: Shall the Town vote to appropriate the sum of \$100 to the Green Mountain Transit Agency?
- Art. 15: Shall the Town vote to appropriate the sum of \$250 to the Washington County Youth Service Bureau and Boys & Girls Club?
- Art. 16: Shall the Town vote to appropriate the sum of \$3,500 to the Central Vermont Home Health & Hospice, Inc.?
- Art. 17: Shall the Town vote to appropriate the sum of \$600 to the Central Vermont Council on Aging?
- Art. 18: Shall the Town vote to appropriate the sum of \$500 to the Retired and Senior Volunteer Program (RSVP)?
- Art. 19: Shall the Town vote to appropriate the sum of \$1,500 to the Central Vermont Adult Basic Education?
- Art. 20: Shall the Town vote to appropriate the sum of \$300 to the Central Vermont Community Action Council?
- Art. 21: Shall the Town vote to appropriate the sum of \$1,000 to the People's Health & Wellness Clinic?
- Art. 22: Shall the Town vote to appropriate the sum of \$1,000 to Project Independence Adult Day Service?
- Art. 23: To transact any other business deemed necessary and proper.

Received for record at 2:15 PM on January 29, 2004

Deborah Palmer, Town Clerk /S
Lloyd Farnham, Chairperson /S
Raymond Otis /S
Morris Lasell /S
Monique Hayden
Edward McGlynn /S

TOWN OFFICERS

MODERATOR

Richard Chase, 1 year 2004

TOWN CLERK

Deborah Palmer, 3 years 2004

TOWN TREASURER

Barbara Turner, 3 years 2004

SELECTMEN

Edward McGlynn, 3 years 2004

Morris Lasell, 2 years 2004

Monique Hayden, 2 years 2005

Lloyd Farnham, 3 years 2005

Ray Otis, 3 years 2006

SCHOOL DIRECTOR

Matthew Rouleau, 2 years 2004

Rodney Graham, 3 years 2004

Alvin Avery, 3 years 2005

Wayne Emmons, 2 years 2005

David Evans, 3 years 2006

LISTERS

John Taylor, 3 years 2004

Willett Knight, Sr., 3 years 2005

Karla Perkins, 3 years 2006

TRUSTEE OF PUBLIC FUNDS

Gary Storrs, 3 years 2004

William Graham, 3 years 2005

Walter Lacillade, 3 years 2006

CEMETARY COMMISSIONERS

Debra Brown, 3 years 2004

Barbara Turner, 3 years 2005

Sean Flinn, 3 years 2006

TRUSTEES, HENRY S. BAKER FUND

Marvine Lasell, 3 years 2004

Deborah Palmer, 3 years 2005

Karla Perkins, 3 years 2006

LIBRARY TRUSTEES

Marvine Lasell, 5 years 2004

Ann Hegarty, 5 years 2005

Guy Welch, 3 years 2006

Cheryl Premont, 5 years 2006

Florence Winters, 5 years 2007

TOWN GRAND JUROR

Richard Powell, 1 year 2004

TOWN AGENT
Willet G. Knight, Jr., 1 year 2004

ASSISTANT TOWN CLERK
Barbara Turner

ASSISTANT TREASURER
Deborah Palmer

JUSTICES OF THE PEACE
(Re-elections November 2004)

VACANT	Adam Boyce	Lloyd Farnham	
Barbara Graham	Freda Hollyer	Marvine Lasell	
Fred Lewis	Fred List	Carl Martin	Elaine Owen

BOARD OF SEWER COMISSIONERS
Same as Board of Selectmen

BOARD OF WATER COMMISSIONERS
Same as Board of Selectmen

TOWN MANAGER
Francis "Tag" Taginski

DELINQUENT TAX COLLECTOR
Barbara Turner

BOARD APPOINTMENTS
PLANNING COMMISSION

Doreen Chambers	Pat Hejny
Norman MacAskill	Robert Molinario
VACANT	

BOARD OF ADJUSTMENT, FLOOD PLAIN Planning Commission

FLOOD PLAIN ZONING AMINISTRATOR Francis "Tag" Taginski

TOWN SERVICE OFFICER Deborah Palmer

TOWN SEWAGE OFFICER Francis "Tag" Taginski

FENCE VIEWERS John Lasell, Alan Carpenter

FIRE WARDEN: 3 YR TERM TO 7/04 Bryan Palmer

CIVIL DEFENSE REP Norwood Southworth

WASTE DISTRICT ALTERNATE Ray Otis

GREEN UP CHAIRMAN Orilla Brown

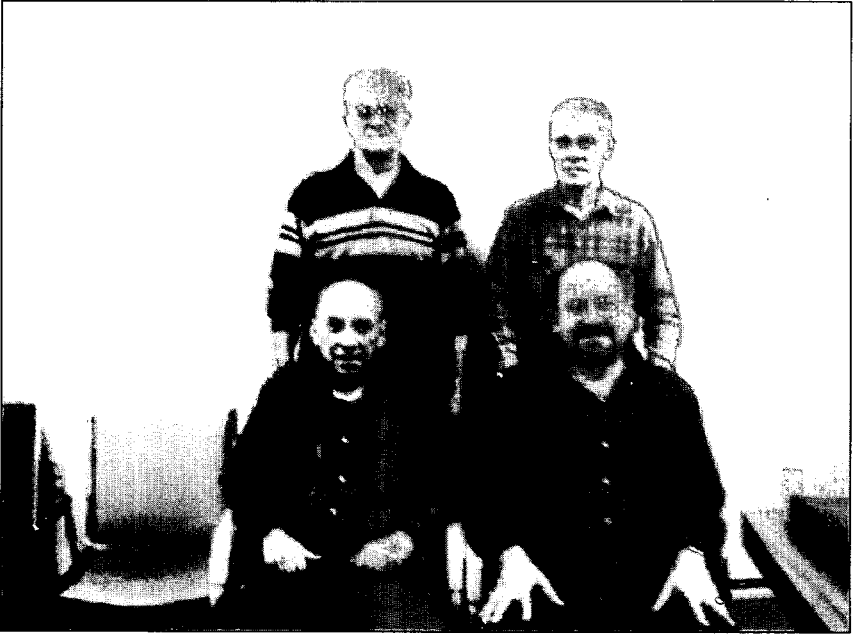
CT VT REVOLVING LOAN FUND GOVERNING BOARD REP William Graham

CT VT REGIONAL PLANNING COMMISSION Lawrence Hebert

ECONOMIC DEVELOPMENT

Roger Gabree, Sr.	Marie Frolich	Winston Chambers
Paul Anderson	Scott Hulbert	

SELECTBOARD



*Back Row L to R: Edward McGlynn, Morris Lasell
Front Row L to R: Lloyd Farnham - Chair, Ray Otis
Absent: Monique Hayden*

LISTERS



L to R: John Taylor, Karla Perkins, Willet Knight Sr.



*Back Row L to R: Jennifer Quero - Part Time Assistant, Francis Taginski - Town Manager, Orilla Brown - Admin. Assistant
Front Row L to R: Barbara Turner - Treasurer, Deborah Palmer - Clerk*

HIGHWAY



L to R: Edwin Farnham, Tim Emmons, Richard Pratt, Joe Perusse

BOARD OF SELECTMEN'S REPORT

The Board of Selectmen has continued to focus its efforts this past year on policy development and implementation of the Board's goals established on an annual basis.

The elections and a resignation resulted in two long term Selectmen leaving the Board. Bob Chappelle and Norm MacAskill each served as Chairman of the Board and demonstrated leadership along with a strong dedication to Williamstown. We thank them for their many years of service.

The Board would like to call your attention to Schedule A of the Town Audit for the period ending June 30, 2003. After several years of financial uncertainty and a mounting deficit, the Town is now back in the black. The audit report shows the Town ended last year with a General Fund Balance of \$113,461. The surplus is due in large part to an improvement in delinquent collections and better accounting/budget management. Thanks to our Town Manager, Treasurer and Clerk for all their hard work to improve our financial accountability.

Much of the year was dominated participating in Act 250 hearings on the proposed rock quarry by Pike Industries located at the old Lemieux Farm near the Barre Town border. A majority of the Board attended more than 20 hearings to listen and participate as information was presented on the proposed quarry and impacts on the Town. At the conclusion of this reporting year, the Act 250 hearing process continues. A second major project having a great impact on the Town begins as VELCO initiated efforts on a project to expand the Baptist Street sub station and transmission line improvements. With an estimated value of the improvements within the Town exceeding 35 million dollars, the Board is following this project closely.

A major tax appeal was filed by Washington Electric Coop challenging the assessment value of their facilities within Williamstown and four other communities. The Board together with the Board of Listers has begun a defense of the appeal. Cooperatively with the other Towns in the appeal, we have hired an attorney and were successful in convincing the Vermont Legislature to appropriate \$100,000 toward defense cost due in large part to the efforts of Representative, Phil Winters and Senator, Mark MacDonald.

In an attempt to fulfill its statutory requirement and to address a growing concern over development impacts, the Board tackled the controversial question of developing a zoning ordinance. The Board attended several joint workshops with the Planning Commission and subsequent public hearings. A compromise document was prepared base upon input from competing interests following which the Board scheduled a special Town vote in October. The vote to adopt the ordinance was not successful and no further efforts will be spent to institute zoning unless initiated through a petition.

Establishment of a Teen Center was approved by the Board within the space at the old Lacillade garage that was used by the Road Department. The community spirit exhibited through volunteers and donations to renovate the space is to be applauded. Meetings with the School Directors continued and both administrations are working together on joint purchasing and other ventures.

We are continually challenged to find residents interested in serving on various boards and commissions. Please take an interest in your community.

The Board of Selectmen

Lloyd Farnham, Chair
Ed McGlynn
Ray Otis
Morris Lasell

TOWN MANAGER'S REPORT

I am pleased to report that the financial picture of the Town is greatly improved over the past year. Changes instituted in our accounting system provides better up-to-date budgetary information and allows management of our expenses together with a monitoring of current revenues. While growth in the Grand List continues at a modest rate, our efforts to avoid fluctuations in the tax rate is accomplished through a rigorous budget management process.

Technology improvements were accomplished to improve the delivery of information and services to the public. Our Town Web Page was re-designed and now provides links to other Town Departments such as cemetery and library along with minutes and agendas. The Road Department now has a computer to better communicate with Town Hall and a high speed line is in use to allow the Clerk's Office to interact with State Agencies.

As directed by the Select Board, the Manager's Office worked on several significant projects. We worked with our local legislators to secure financial assistance for the Washington Electric tax appeal. Together with VTRANS, significant progress was made on advancing the design of the RT 64 bridge replacement project adjacent to the Village. Larry Hebert, our Regional Planning Commission Representative assisted ensuring the Bridge Project gain a priority status. As Manager, I attended all the Act 250 hearings on the Pike Industries proposal for a quarry on the north side of Town including review of the technical evidence and testifying as to the impacts on the Town.

An exciting accomplishment during this past year has been the re-organization of the Road Department along with the inter-municipal work efforts with Chelsea, Northfield and Barre Town. The Road Crew has done a fantastic job improving our gravel roads some of which were worked on in concert with sharing equipment and time adjacent Towns. Ed Farnham, our Road Forman, had improved the Town gravel pit to meet Federal mining requirements and the crew has begun an organized program to improve roadside drainage ditches. A major effort has also begun to complete an inventory of all roads and bridges required as part of a new accounting standard as well as encouraged by the State Transportation Agency.

Francis "Tag" Taginski
Town Manager

TOWN CLERK'S REPORT

This year has flown by in what feels like just a few months instead of twelve. There has been a lot of work generated this year through the office. I have filed approximately 4,025 pages of deeds into the land records; there were approximately 40 births and 32 marriages. There were 163 applications to the Check List by people applying for first time voting and new residents to Williamstown.

The town licensed 552 dogs this year from January 2003 to November 1, 2003. I believe that was a record! The Rabies Clinic will be March 27, 2004 at the Fire Station and I will be there to license dogs as usual. This has become an annual event that a lot of people count on; even some from surrounding areas.

I would like to take this time to mention the ladies and gentlemen who help at the school during the elections and votes. They put in long hours and we are so lucky that they are there. Thank you for the hours you work for the town! You are all part of what makes the elections so much fun.

I would also like to take this time to mention that we have a new Office Assistant. Her name is Jennifer Quero and she works 20 +/- hours per week helping both offices. Welcome Jennifer.

This upcoming year is a Presidential Election. In March is the Presidential Primary as well as the usual local offices. On September 14 is the Primary Election and on November 2 is the General Election. If you or someone you know isn't on the checklist, make sure you apply to be on the checklist by two Saturdays before an election.

The web site for the Town of Williamstown now has a Town Clerk Page that you can visit for reminders of elections or other things. I also now have an e-mail address at clerk@sover.net. If you ever have questions you can reach me at that e-mail address. I check for messages daily.

Please stop in or call with any questions, you are always welcome.

Respectfully submitted,

Deborah Palmer, Town Clerk

TOWN TREASURER REPORT

This past year has been busy and productive one in the Town Treasurer's office. This fall's audit of the books again went smoothly and with no major adjustments.

The NEMRC accounting software is working well and productivity has improved through continuous updates and training seminars.

In my role as Tax Collector, the program I implemented of encouraging residents to pay ahead on the following year's taxes, water, and sewer is continuing to ease the burden of one large payment. I am working with delinquent tax payers on an individual basis to develop payment plans which will allow the taxes to be paid and continue cash flow for the Town. My goal is to have every delinquent taxpayer this plan.

The cash management and investment programs have resulted in larger interest and dividends on Town and School funds. I am continuing to seek out the best possible rates and methods through a bidding process with banks to allow this money to work for us with maximum benefit.

The School department, ONSU, and I have developed an efficient and cooperative working relationship to expedite the processing of payments, payroll, bank reconciliations, and other functions.

The offices of Town Treasurer, Town Clerk, Town Manager, Board of Selectmen, and the other boards are working together to provide the best possible Town government for all of you. I am hopeful that the citizens of Williamstown will continue to support us and offer input as to how we may better serve you.

I am always available by phone at 433-5455 and email at turnerb@sover.net to assist you with problems, suggestions, and concerns. Please contact me anytime.

Respectfully,

Barbara Turner

Town Treasurer and Tax Collector

WILLIAMSTOWN AMBULANCE SERVICE REPORT

There were 250 calls for service in fiscal year 2002/2003; 144 patients were transported by the ambulance service, and there were 106 calls for no-transport or transport by another agency responding in a mutual-aid capacity.

The daytime availability of certified emergency personnel continues to be an issue for the service. The number of mutual-aid transports increased this year from 16 to 32; there were 16 non-transporting responses for a total of 48 mutual-aid calls for service. There is almost always a Williamstown first responder on scene with the appropriate equipment.

Calls involving no transportation of patients increased somewhat this year from 38% to 42% and amounted to 74 calls where a patient was not transported for various reasons. Note: Service Summary Chart below.

Recruitment continues to be of prime importance to the service. Daytime coverage during the week has been a problem this last year, due primarily to the lack of qualified personnel working in the area. The Junior Member's have become invaluable in their role as first responders, and have been a great help to mutual aid. They continue their education toward certification in various levels of emergency medicine.

The service budgeted to lease a new Life Pack 12 defibrillator this year. This modular unit can be expanded and upgraded as needed, and is greatly needed by the service. A Homeland Security Grant was applied for in June in the amount of \$7500 and was awarded in September. The new defibrillator was purchased without the need for any department funds and put into service in November.

The ambulance volunteers have contributed many hours to the community by sponsoring of emergency medical courses, community awareness programs, and to emergency response. The volunteers wish to thank all those agencies involved in assisting and supporting it this year, especially the Williamstown Fire Department.

Run Volume History

2002/03	250
2001/02	262
2000/01	298
1999/00	260
1998/99	212
1997/98	154
1996/97	203

Service Summary

Emergencies	144
No Transport	106
No Patients	13
Mutual-Aid	48
Stand-by (Fire)	8
Vehicle Acc.	57

David Jennings
EMS Director

AINSWORTH PUBLIC LIBRARY TOWN REPORT FOR FY 2002-2003

The year 2002-2003 brought an unprecedented number of townspeople into the Ainsworth Public Library! Improvements and expansions of our collection, computer offerings, program selection and other services were rewarded with the highest number of visitors on recent record.

The Library's mission to serve all Williamstown residents took many forms over the past year. While no group of people is more important than another, we feel it's critical that youngsters come to the library and enjoy their time here. As a result, we offered a myriad of special programs for kids, starting with the successful summer reading program, which was capped off with ice cream social in August. Story time ran throughout the school year, meeting once a week for songs, games, stories and crafts. One Saturday a month during the winter we held special family programs, and hosted some great performers this year! One highlight was the return of the Kasperle Puppet Theater in February, and another was the VINS presentation of "Raptors in Flight" in April. This year we also offered school-aged children made fantastic ceramic creations, and in April we were treated to an art program called "Making Masks from Trash" in honor of Earth Day. In addition to many wonderful programs for children, this year we continued to expand and improve our children's fiction and nonfiction books. The Friends of the Library once again donated the entire sets of the Dorothy Canfield Fisher and Red Clover award nominee books, greatly adding to the value of our collection.

Our programming was not limited only to children this year. In February the library collaborated with the Williamstown Historical Society to present "Slides of Old Williamstown," an entertaining and informative look at Williamstown's past. The Reader's Group continued to meet at the library about once a month throughout the year, taking part in informal yet thoughtful discussions about a wide range of titles. Through a Vermont Public Library Foundation Grant, book deliveries to the Williamstown Square and the Gardens continued this year; large print and audio books were brought to these locations twice a month. In addition, we offered free private and small-group computer tutorials to adults who wanted to learn how to use the Internet, or improve their basic computer skills.

In April and May, the Ainsworth Public Library collaborated with the Middle School in presenting the program "Williamstown Reads: One Book, One Community." Every sixth, seventh and eighth grader read "Night Flying," a novel written by Vermont author Rita Murphy, and every community member was invited to do the same. We hoped that this book would cross the generational divide, providing all members of the community with a shared reading experience. At the end of May, Rita Murphy came to the school to work with the kids, and to the Historical Society to take part in a group discussion about "Night Flying." We had a great feedback from folks of all ages about the project, and hope that it will be only the first of many community-wide reading projects.

We were grateful for the support that we received this year, from both within and outside of the community. The Ben & Jerry's Community Action Team awarded us a grant of \$1000 which our "Williamstown Reads" program, and the Vermont Public Library Foundation awarded us a grant of \$12,365. This grant was used in a wide variety of ways-from funding outreach to seniors, to installing and maintaining a high speed Internet connection, to improving our reference collection. The greatest support of the library came from Williamstown itself-we are indebted to the help of the Friends of the Library, who put Peter Oparowski and Sandy Whitcomb deserve special mention for making a weekly commitment to the library, and Monique Hayden was invaluable as a computer support person.

It was with regret that I resigned from the Library in June, as my time here was rewarding and extremely fulfilling. I thank you, the residents of Williamstown, for the generous support that you provide to the library and its librarian. If you haven't been in

to meet the new librarian, Dawn Hancy, please do! We are open Monday, Tuesday, Thursday and Friday from 2-6pm. Wednesday from 9am-7pm and Saturday from 9am-1pm.

Respectfully Submitted,

Laura Phelps
Director

WILLIAMSTOWN 2004- 2005 BUDGET

AINSWORTH PUBLIC LIBRARY

EXPENSE

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
Salaries	17,629	17,250	18,070	19,145
Social Security	1,349	1,240	1,382	1,465
Health Insurance			2,500	3,354
Dental Insurance			250	360
Computer Services	400	295	400	1,100
Water/Sewer	295	265	330	700
Mowing/Snow Removal	700	80	700	800
Repairs & Maintenance	1,000	68	1,000	650
Property Insurance	640	640	650	500
Postage	400	500	500	800
Telephone	1,300	702	900	400
Travel & Conference	250	140	300	800
Supplies	700	690	900	5,000
Books/Magazines	4,625	4,823	4,900	500
Programs	550	420	400	1,000
Heat	1,200	823	840	700
Electricity	625	606	800	170
Dues	75	165	155	50
Miscellaneous	50	527	35	37,859
TOTAL	31,788	29,234	35,012	

REVENUE

Town Taxes	29,000	29,000	32,222	35,509
Book Sales	300	200	250	350
Special Article Tax	1,540	1,640	1,540	1,000
Investment Interest	1,000	1,000	1,000	1,000
Grants				
Miscellaneous	31,840	31,840	35,012	37,859
TOTAL				

HENRY S. BAKER FUND

On April 11, 1919 a short letter and a check for \$1,875.00 was sent to G. F. McAllister, then Town Clerk and Treasurer for the Town of Williamstown. It was signed by the brother of Abbie L. Baker and stated that he was sending the proceeds of the legacy left to the Town of Williamstown by his sister. In a hand written copy of a portion of her will it read "I give and bequeath to the Town Williamstown, in memory of my brother "Henry S. Baker Fund, the sum of two thousand the same to be known as the "Henry S. Baker Fund" and the income there of to be expended yearly for the benefit of poor and deserving women of said Town - "Abbie L. Baker - Boston, Mass" "

The women who are helped are only known to the trustees of the Henry S. Baker fund. If you know of someone who might be considered for help, please contact the trustees named below.

Submitted by the Trustees
Deborah Palmer
Marvine Lasell
Karla Perkins

RECORD OF BIRTHS 2003

2002

December 24 Jasmine Elizabeth Sayah to Douglass Sayah and Jessica Richards at CVH

2003

January 9 Cameron Ronald Huard to Ronald Huard and Vicky Kelley at CVH
January 12 Nikita Michelle Miller to Rebecca Guild and Lucas Miller at CVH
January 20 Ahna Marie Taylor to James Taylor and Orilla Brown at CVH
January 23 Josie Danielle Pearl Willey to Daniel and Kristy (Roya) Willey at CVH
January 30 Addison Enoch Berkley to Andrew and Jennifer (Kuykendall) Berkley at CVH
February 4 Chesnee Rae Barney to Gregg and Tracie (Zampieri) Barney at CVH
February 18 Michael Damon Morris to Damon and Mindy (Larkin) Morris at CVH
February 20 Samantha Kaitlyn Stachulski to Lisa Erno at CVH
March 6 Ryan William Perusse to Richard Perusse and Loretta Sprague at Gifford Medical Center
March 6 Jonathan Calvin Hood to Robert and Kimberly (Bright) Hood III at CVH
March 11 Maven Francis Larrabee to Alan and Laura (Samson) Larrabee at CVH
March 12 Tyler Dale Morin to Chistopher Morin and Jennifer Alston at Fletcher Allen Health Care
March 20 Ryan Nicholas Ashe to Russell and Tina (Rouelle) Ashe at CVH
March 20 Damian Alan Perkins to Chad Perkins and Heather Dodge at CVH
April 3 Ciera Paige Sweet to Sidney and Jill (Leclerc) Sweet at CVH
April 14 Alissa Lee Lashomb to Kevin Lashomb and Susan Benoit at CVH
April 15 Madeline Nicole Benoit to Steven and Bonnie (Murawski) Benoit at CVH
April 29 Tyler Daniel Hedding to Daniel and Suzanne (Towne) Hedding at CVH
April 30 Lauren Yvette Gingras to Glenn and Danielle (Day) Gingras at CVH
June 15 Gideon Michael Jasper Covey to Benjamin and Janice (O'Donnell) Covey at Gifford Medical Center
June 15 Kirsten Joyce Hanchett to Thomas and Lori (Mattson) Hanchett at Gifford Medical Center
June 15 Bradley McKenzie David to Colleen Dorney at CVH
July 3 David William Sawyer to Peter Sawyer and Sarah Williams at CVH

August 27	Gabriel Jacob Lamson to Clayton and Ann Marie (Saldi) Lamson at CVH
August 31	Alycia Janel Dickinson to William and Erika (Dudley) Dickinson at CVH
September 4	Dustin Gabriel Beloin to Dennis and Joanne (Couture) Beloin at CVH
September 11	Emma-Lee Marie Hallock to Bradley and Nichole (Ainsworth) Hallock at Gifford Medical Center
September 11	Connor Robert Graves to Matthew and Karen (Bigelow) Graves at CVH
September 29	Autumn Alexandra Lewis to Chad and Tania (Badeau) Lewis at CVH
October 16	Skylar Allen Raymond to Scott Raymond and Nichole Taylor Bashaw at CVH
October 20	Greer Jonas Peloquin to Mark and Brandi (Richardson) Peloquin at CVH
October 28	Olivia Lee Bahner to Terry Bahner and Amanda Woods at Fletcher Allen Health Care
November 5	Anthony Richard-Lee Waite to William and Brandi (Lamberton) Waite at Gifford Medical Center
November 8	Alfred Ernest Aubin III to Alfred Jr and Sarah (Sandakli) Aubin at CVH
December 2	Hazel Marie Bailey to Russell Bailey and Brenda Burns at CVH
December 3	Jade Marie Mitchell to Worden Mitchell and Becky McAllister at CVH
December 4	Tavien Alexander Rouleau to Jason Rouleau and Haylee Covey at CVH
December 5	Hunter Raymond Roy a to Leonard Jr and Barbara (Messier) Roy a at CVH
December 6	Kerith Ann Powers to Shawn and Bobbie (Avery) Powers at CVH
December 7	Colleen Elizabeth Flinn to Sean and Lisa (Kennedy) Flin at CVH
December 8	Blake Austin Clark to Keith and April (Howe) Clark at CVH
December 11	Noah Benjamin Tallman to Jason and Carrie (Wescom) Tallman at CVH

RECORD OF DEATHS 2003

2002

December 26 William J. Murphy, 63 years old in Berlin

2003

January 11 Barbara Bancroft Sawyer, 82 years old in Berlin
January 18 Theodora S. M. Lemieux, 60 years old in Berlin
January 28 Lucie McCarthy, 94 years old in Williamstown
February 8 Edward F. Maher, 88 years old in Berlin
March 7 Ervine V. Morrison, 83 years old in Burlington
March 16 Patrick Thomas McCarthy, 32 years old in Berlin
March 20 Dorothy D. Graham, 93 years old in Northfield
April 16 Reine Irene Jenkins, 60 years old in Williamstown
April 24 Angus Alexander Murray, 91 years old in Berlin
May 14 Joseph Albert Gingras, 7 years old in Burlington
May 26 Ryan B. Guy, 12 years old in Berlin
April 30 Clark H. Fisher, 88 years old in Berlin
June 7 Helen Theresa Becker, 86 years old in Barre
August 18 Alice A. Greene, 80 years old in Williamstown
August 20 Joel Francis Carminati, Sr, 64 years old in Glover
November 6 Helen L. Martin, 78 years old in Williamstown
December 1 Clifford Stuart Brown, 64 years old in Williamstown

RECORD OF MARRIAGES 2003

2002

December 9 Rodney Herbert Smith of West Lebanon, NH to Lorraine Mabel Howe of Williamstown in Williamstown

2003

February 5 Roger Myron Hutchinson of Graniteville to Sandra Ann Bresett of Graniteville in Graniteville

February 15 Thomas E. Bouffard of So. Barre to Linda Mae Fournier of Graniteville in Williamstown

April 26 Daniel G. Ruggieri of Williamstown to Mary E. Bartley of Williamstown in Williamstown

May 13 William Warren Waite Jr. of Williamstown to Brandi Lyn Waite of Williamstown in Williamstown

May 16 Brian Bruce Bristow of Williamstown to Christine M. Ashe of Williamstown in Northfield

May 24 Michael Paul Murray from Milton, MA and Shu Yang from Allston, MA in Williamstown

May 24 Scott A Brown of So Lake Tahoe, CA and Melissa D Coggeshall of So Lake Tahoe, CA in Williamstown

June 13 Jeffrey Aaron Stull of Polk, PA to Daphne Clarcy Galadriel Sharrar of Stoneboro, PA in Williamstown

June 15 Richard J Kennedy of Williamstown to Amy L Roux of Williamstown in Barre

June 27 Shawn Paul Cochran of Williamstown to Tori L Clark of Williamstown in Williamstown

June 28 Kevin John Stevens of Graniteville to Melissa Marie Jarvis of Williamstown in Williamstown

June 28 Eric A Govea of Williamstown to Jennifer Lynn Hale of Williamstown in Williamstown

July 4 Matthew John Bergeron of Williamstown to April Maude Butler of Williamstown in Barre City

July 11 Jeremy S. Darling of Williamstown to Ashlee L. Howe of Williamstown in Williamstown

July 12 Steven Michael Tracy of Williamstown to Brandi Marie Rogers of Williamstown in Williamstown

July 26 William Lance Jarvis-Comi of Plainfield to Sara Elizabeth Perkins of Williamstown in Williamstown

July 28 Allen Jerald Ballou of Williamstown to Bobbi Jo Roy of Williamstown in Barre

July 29 Matthew Burn Powell of Williamstown to Heather King of Essex Jct. in So Burlington

August 9	Sean Patrick Higgins of Barre to Wendy Marie Gingras of Williamstown in Williamstown
August 23	Mark Irving Grout Sr. of Williamstown to Louise Thelma Woodworth of Williamstown in Barre
August 24	Mark Monroe Spencer of Williamstown to Catherine Agnes Merrill of Williamstown in Londonderry
October 10	Ronald Lambert Saldi Jr. of Williamstown to Jennifer Lynn Webster of Williamstown in Williamstown
October 25	Charles Lawrence McCrillis Jr. of Williamstown to Kimberley Ann Martin of Williamstown in Williamstown

DOG LICENSE

393 @	\$ 4.00	\$1,572.00
153 @	8.00	\$1,224.00
1 @	25.00	\$ 25.00
TOTAL		\$2,821.00
STATE FEES COLLECTED		\$ 556.00
LATE FEES COLLECTED		\$ 482.00

DOG LICENSE FEES

Neutered male or spayed female	\$4.00
Unneutered male or unspayed female	\$8.00
State fee for ALL dogs/wolf-hybrids	\$1.00

THE STATE REQUIRED FEE IS TO FUND RABIES CONTROL PROGRAMS

FOR LOST DOGS/FOUND DOGS/PROBLEM DOGS CALL ORANGE COUNTY SHERIFFS OFFICE

Spaying or neutering certificates from a licensed veterinarian must be exhibited.
After April 1st, a license may be procured by paying a fee of 50% more than required by April 1st.

All dogs and wolf-hybrids six months or older must have been vaccinated for rabies and a current vaccination certificate presented to the Town clerk for filing.

A current vaccination against rabies means that:

- A dog or wolf-hybrid less than one year old has been vaccinated.
- A dog or wolf-hybrid between one and two years old has been vaccinated in the preceding 12 months.
- A dog or wolf-hybrid two years or older has been vaccinated in the preceding 24 months.

ALL DOGS and WOLF-HYBRIDS six months or older MUST be licensed by APRIL 2, 2003.

All dogs and wolf-hybrids six months or older must have been vaccinated for rabies and a current vaccination certificate presented to the Town Clerk for filing.

RABIES CLINIC
SATURDAY, MARCH 27, 2004 AT THE FIRE STATION
CATS: 12:00 TO 1:00 PM
DOGS: 1:00 PM TO 3:00 PM
ALL RABIES SHOTS ARE \$5.00
THE TOWN CLERK WILL BE PRESENT TO LICENSE DOGS

REPORT OF THE BOARD OF LISTERS

We the Listers of the Town of Williamstown, have completed and signed the 2002-2003 Grand List of Real Estate and Personal Property.

Total Listed Value 2002-2003

Real Estate	\$117,744,911
Cable	\$ 279,911
Inventory	\$ 2,485,631
Equipment	\$ 1,874,405
Total Value of Property	\$122,384,858

Exemptions:

Voted: Summit Lodge	\$ 59,200
Historical Society	\$ 85,000

This past year the listers made approximately 120 changes to assessments. Most were the result of additions, garages and some new construction.

The real estate market continues to climb in Williamstown and throughout the state. The State of Vermont conducts an annual equalization study to determine the level of appraisal for each municipality. The liability on which the education tax rate is set is based on an equalized value therefore as real estate prices climb the disparity between the assessed value and the selling price becomes wider and the need for a reappraisal becomes greater.

Williamstown's last town wide reappraisal was conducted in 1992. In towns with zoning and building permits, maintaining the grand list becomes more routine since permits provide information on new improvements. The knowledge gained through our experience in town is invaluable in helping us with our efforts to keep up with improvements. While we do our best to find new construction, we always appreciate calls from property owners alerting us to projects they have underway. It is through these efforts that we have been able to achieve a common level of appraisal of 91.90, and a coefficient of dispersion of 16.48 after more than ten years.

The State of Vermont provides an annual payment of \$6.00 per parcel to each town for "reappraisal and maintenance of the grand list." This year Williamstown received \$9,390. For this purpose. A payment of \$1.00 per parcel is also granted by the State for the listers' assistance in the annual equalization study. Williamstown received \$1,565. for this assistance.

During this past session, the legislators made a change to the current use program fully exempting from the property tax the farm buildings of eligible enrolled farmers.

Your listers appreciate the kindness shown to us by taxpayers as we make our inspections. If you have any questions about the appraisal process, about new tax legislation or about homestead declarations, please stop by to see us at the town offices. Listers are available at the town hall on the third Saturday of each month from 9:30 to 11:00 A.M. or on the second Tuesday from 7:00 to 8:00 P.M.

Board of Listers

Willet G. Knight, Chair

John H. Taylor

Karla D. Perkins

REPORT OF CEMETERY COMMISSION

The Board of Commissioners met regularly on the last Thursday of each month from April through October and on special occasions as warranted.

Sean Flinn from Williamstown was appointed to fill the term vacated by the resignation of Ronald Lanctot and we welcome him.

S&H Lawncare has again done an outstanding job with the care and maintenance of our cemeteries. Cemetery grounds were meticulously groomed, fertilized, and trimmed as time and budget permitted. The plan is to continue with the process on a rotating basis.

The Commissioners are continuing to revise the Cemetery fees, rules, and regulations and reviewing procedures as new situations warrant. New signs have been ordered which state the hours and limitations. The hope is that the signs will omit littering, unauthorized use of Cemetery grounds, and destruction to headstones and gravesites.

Our big project for this year was the restoration of the original iron fence and cleaning of the monuments in the enclosed burial site of the Smith and Martin families and the cleaning of the huge Elijah Paine monument and the Martin monument beside it in the West Hill Cemetery. They look fabulous.

Future plans are to replace the worn and broken fences surrounding Village and West Hill cemeteries, repair and clean older stones and markers, rebuild stone walls, and refurbish the entranceways, roads, and unused areas.

We appreciate all of your support, comments, and suggestions and urge interested parties to attend Cemetery meetings and participate in discussions and plans for the care and maintenance of your cemeteries. Our email is turnerb@sover.net and the phone is 802 433-5455.

Respectfully,
Barbara Turner, Chair
Debra Brown
Sean Flinn

WILLIAMSTOWN PLANNING COMMISSION ANNUAL REPORT 2003

The Planning Commission spent much of 2003 experiencing the planning and permit regulatory processes. On a local level the Commission continued to focus much of its time on further revisions to the proposed zoning ordinance. Using financial and technical assistance through a planning grant from the Agency of Housing and Community Affairs, the Commission held several public meetings, workshops and researched other community ordinances followed by changes to the draft document in an effort to find wording and land use controls that best addressed Williamstown. The Planning Commission completed its work in January and forwarded a proposed zoning ordinance to the Select Board.

In the fall two major development projects affecting Williamstown began the regulatory process at Act 250 and with the Public Service Board through a 248 Hearing. Vermont Electric Power Corporation filed an application with the Public Service Board for a major expansion and reconstruction of electric power transmission lines statewide. The Baptist Street sub-station and transmission lines in Williamstown is a major piece of the project. The Commission received a formal presentation from VELCO and reviewed the projects impacts on the community. Pike Industries proposed a major rock quarrying project on the former Lemieux Farm on the north side of Town. From early fall through June the Planning Commission attended the many Act 250 hearings and reviewed testimony in addition to technical reports.

Near the close of this reporting year the Planning Commission started the process to update and re-adopt the Town Plan. Town plans are a vision of how the Town should develop over the next 5-10 years. A new Planning Commission will lead the community through this planning process. Input from residents will be essential to the success developing a new Town Plan and we hope the Williamstown community will take this opportunity to participate.

Submitted on Behalf of the
2003 Planning Commission

Melody Carr, Chair
Dick Chase
Maureen Peloquin
John Perkins
Carolyn Werneke

WILLIAMSTOWN ECONOMIC DEVELOPMENT COMMITTEE REPORT

Economic development refers to the deliberate effort to improve the economy of a specified geographic area, which can be as large as an entire nation-state or as limited as a rural village.

The committee convened their first meeting October 14th, 2002 and has endeavored to meet every second Monday of the month through to the present (excluding the 2003 summer months). The select board has tasked the committee to: 1) assess the current state of economic development in Williamstown through interviews, research and mapping; 2) collect data from citizens about what services and types of industry they would like to support / or not support; 3) make recommendations to the select board based on the committee findings and; 4) draft the section of the next five year town plan that "draws" an economic portrait of Williamstown.

1) *Assessing the current state of economic development in Williamstown.* The committee is compiling a list of all the various public and private industries in Williamstown, including but not limited to agriculture, public services, retail, manufacturing, non-profit organizations and home-based activities. We have interviewed 10 to 15 businesses on what is working and what is not in Williamstown from their own perspective and continue to collect baseline information in this area.

2) *Collect data from citizens, area bankers, real estate developers, state economic development organizations and others about what services and types of industry they would like to support /or not support.* The committee designed and published a survey sent to every postal patron in Williamstown. Close to 50 surveys were returned. Over half responded positively to: new growth as desirable for our community, satisfaction with community services and gave highest scores to getting a food/grocery and farmers' market established. The new town plan will have information on these results.

3) *Make recommendations to the select board based on the committee findings.* The committee is working on a draft to be finalized early in 2004.

4) *Draft the section of the next five-year town plan that "draws" an economic portrait of Williamstown.* The committee will prepare this for the planning commission during the first half of 2004 after careful review of census and economic data along with feedback from the select board and other discussion processes.

The Economic Development committee is looking for 2 more members, please contact the Town Offices if you are interested at 433-6671.

Economic Committee: Scott Hulbert, Marie Frohlich, Winston Chambers, Paul Anderson and Roger Gabree.

HEALTH OFFICER'S REPORT

Approximately 56 health related complaints and investigations were conducted between January and October 2003. This number is an increase over the same period in 2002. A breakdown of the type of complaints and number of investigations completed in 2003 follows:

Rental housing complaints	16
Dog bites	8
Garbage and refuse disposal	8
Environmental sampling for testing	5
Septic system/sewage disposal	4
Animal manure disposal	3
Pesticide use	3
Improper disposal of animal carcasses	2
Cat bites	2
Request to condemn	1
Occupancy without septic system	1
Excessive vehicle noise	1
Wild animal complaints	1
Trash burning	1

Rental housing complaints were up significantly in 2003 compared to 2002. The local Board of Health (Health officer and Select Board) administer the Rental Housing Health Code which requires landlords to provide basic heating, electrical and potable water needs to tenants. The number of dog bites has remained the same for the past two years. Improper garbage and refuse disposal is down considerably from numbers in 2002. Most of the complaints in 2003 originated from a single area in town.

More environmental sampling was performed in 2003 than in the past years. This sampling was primarily for total coliform testing of private water supplies. The Vermont Health Dept. Lab performs the analytical work. Samples are collected by homeowners or the Health Officer.

No confirmed cases of animal rabies were documented in Town through October 2003. We should not become complacent. Vaccinate your pets. Notify town officials if your pet comes in contact with a wild animal which appears sick or call the rabies hotline at 1-800-4-rabies.

As was the case last year, all complaints or concerns about West Nile Virus should be directed to the VT Health Departments Barre Office at 479-4200. This includes reports of sick or dead birds.

Respectfully submitted,
Stanley Corneille, Health Officer

FIRE WARDEN REPORT

In 2003, weather conditions being as wet as they were, Williamstown had 0 acres burned from uncontrolled fire. People were good about calling for a burn permit and there were a lot fewer complaints of people burning trash. This year I issued a total of 347 permits.

Every year the Vermont Forestry and Parks offer a dinner and training seminar for the Fire Wardens and I have attended every one. They offer new ideas on wild land and property protection from wild land fires and a chance to share with other Fire Wardens what has worked and what has not. This year Tim Emmons from the Williamstown Fire District and Richard Stein my key person and who you call when you can't reach me, also attended. If you ever have questions about how to protect your property from wild land fires, please feel free to contact me. I would be glad to share with you what I have learned.

If you ever have questions on safe burning of debris or just want to get a burn permit, please call me at 433-1019. If I'm not at home, my answering machine is almost always on.

Bryan S. Palmer
Forest Fire Warden

WILLIAMSTOWN HISTORICAL SOCIETY

2476 VT Route 14 (Main Street)

PO Box 338

Williamstown, VT 05679-0338

Adam R. Boyce, President

433-1283 or adamrboyce@juno.com

Another year has come and gone at the Williamstown Historical Society. Programs this year included such topics as how molasses helped the development of early America, fire and law enforcement history in town, an old fashioned box social, fiddling, liquor control and the local option in town, and Vermont on the home front during the Civil War. Attendance for these programs was good, but it could be better.

Our collection saw several additions this year, including a sheep-powered treadmill, a cabinet built by Henry Poole, photographs and scrapbooks. The Society continues to look at building improvements, such as the foundation on the south side of the museum building. We are also contemplating conserving 2 very old flags in our collection-one, a U.S. flag, c.1824, that was flown at the David Gale Inn (the former Ralph Cathrew house) at the time it was built in 1824 and years thereafter; the other, a Grand Army of the Republic flag from the local Williamstown post, used in many Memorial Day parades in town. Both are in very delicate condition, and neither can be displayed at the present time. To professionally conserve these items will be very expensive, and we will hopefully be able to conserve at least one in the near future. Digital preservation of the photos in our collection may also become another project.

In order to carry out these projects, we need both financial assistance and interested, motivated individuals to help get things going towards completion. Make plans now to attend meetings of the Society in 2004. Meetings are the first Tuesday, May through October, beginning with potluck supper at 6pm, with a short meeting and program to follow. Please also consider joining the Society; we have several levels of membership, starting at only \$5 a year. Brochures about joining the Society are available at the Town Clerk's office and the Ainsworth Public Library. We do need your help.

The Historical Society's collection of artifacts is open primarily by appointment, May through October, by calling Adam Boyce or Lila Walbridge. If you have any items of historical interest, such as photos, papers, etc. that you might be interested in donating to the Society's archives, please contact us. Hopefully, we'll see you at the Society in 2004.

TOWN OF WILLIAMSTOWN DELINQUENT PROPERTY TAX REPORT

<u>PROPERTY OWNER</u>	<u>PRIOR</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>TOTAL</u>
Adams, Leon Jr.				2304.50	2304.50
Bachelor, Kerry				1039.66	1039.66
Bailey, Russell E.			20.15	293.85	314.00
Baross, Robert P.	1351.17				1351.17
Bean, Edward A.	26.84	31.15	28.35	30.32	116.66
Bilodeau, Michael				945.53	945.53
Bilodeau, Michael				837.65	837.65
Bilodeau, Michael				596.50	596.50
Bilodeau, Michael				983.62	983.62
Bilodeau, Michael				349.03	349.03
Bilodeau, Michael				441.03	441.03
Bilodeau, Michael				1059.80	1059.80
Bilodeau, Michael				996.31	996.31
Bilodeau, Michael				441.03	441.03
Bilodeau, Michael	965.49	1160.99			2126.48
Bilodeau, Michael	1642.04			380.74	2022.78
Brady, Anne M.				26.56	26.56
Buchanan, Edwin R.	221.37				221.37
Centenary Methodist				190.37	190.37
Cleaves, Robert W.				454.65	454.65
Comolli, Robert	39.20	41.74			80.94
Corbett, Patrick				304.78	304.78
D'Agostino, Stephen				2985.10	2985.10
Davenport, Shannon				20.20	20.20
Deforge, Charles J.				156.82	156.82
Dodge, Richard & M.	781.45	110.93	109.31	111.08	1112.77
Dubois, Stephanie	200.32	95.18	93.72	95.18	484.40
Dudley, Richard & D			455.99	548.91	1004.90
Eastman, Donald M.				951.92	951.92
Edson, Don & Nancy	2885.53	561.49	553.21	561.60	4561.83
Felch, Georgette				366.81	366.81
Fletcher, Sandra J.				844.04	844.04
Flinn, Sean				2544.99	2544.99
Gaumont, Jason A.				663.17	663.17
Goodrich, Larry &				1258.92	1258.92
Grout, Frank & Lau				127.83	127.83
Hall, Albert E.	4421.72	529.65	522.03	529.90	6003.30
Hebert, Gary & Gr		3.06			3.06
Hemphill, Matthew B.				780.55	780.55
Hislop, Kenneth &				725.56	725.56
Holmes, Edgar				276.40	276.40
Hough, Clifton & L.				1012.20	1012.20
Huckins, Howard Jr				1102.38	1102.38
Jacobs, Russell				107.88	107.88
Jones, Eric S & Jol		571.07	562.72	571.10	1704.89
Kivelin, John				745.24	745.24
Lacount, Armand & C.				48.20	48.20
Lacourse, John & S				485.50	485.50
Laird, Francis P.				531.75	531.75
Laird, Juanita B.				438.08	438.08

Laughlin, Robert S.				300.64	300.64
Lucas, Patricia				541.95	541.95
Madore, Joseph	6351.82	596.41	587.63	596.50	8132.36
Maring, Linda R.		344.62			344.62
Martin, Robert & B.				417.67	417.67
McAllister, Kristi		590.02	687.62	698.07	1975.71
McCarthy, Gary	220.04				220.04
McCarthy, Patrick		13.11	115.58	117.39	246.08
Methodist Church				2373.36	2373.36
Moran, Roxanne E.				1057.09	1057.09
Morway, Clint &		241.30	675.81	2655.73	3572.84
Mowatt, Ralph & Sa				808.14	808.14
Neveau, Richard G.			415.43	2151.29	2566.72
Northern Home Sale	826.47				826.47
Otis, Louis				167.16	167.16
Parker, George W			1262.24	1979.94	3242.18
Partlow, Franklin				358.54	358.54
Phillips, Mark & M	4214.76				4214.76
Preston, Chester &			63.34	993.12	1056.46
Quintin, Edward P.				715.73	715.73
Richards, Kimberly				77.98	77.98
Rillo, Frank & Eliz				1190.58	1190.58
Seaton, Gary	3949.45		1456.61	1478.62	6884.68
Seaton, Gary	1360.53		400.19	406.13	2166.85
Secord, Frederick				460.11	460.11
Slayton, Brent			63.69	390.24	453.93
Slick, Sam H & Chr				717.81	717.81
Smedy, Donald R &				326.27	326.27
Specialized Haulin	3389.61	406.05	400.19	406.13	4601.98
Spencer, Herman M.			274.23		274.23
Spencer, Steven		116.89			116.89
Sperry, Thomas D.			221.38	1164.49	1385.87
Stone, Edward &	723.78				723.78
Stone, John W.				2741.40	2741.40
Taylor, Faye				555.29	555.29
Townsend, Dale & Ci				175.44	175.44
Townsend, Jessica				979.66	979.66
Trottier, Charles	1102.72		645.74	1140.66	2889.12
Walbridge, April				631.39	631.39
Williamstown Auto			149.47	141.53	291.00
Works, Linda L.				418.52	418.52

TOTAL

109454.41

Note: Listing does not reflect any payments made after 6/30/03

WILLIAMSTOWN 2004- 2005 REVENUE

GENERAL FUND BUDGET

REVENUE

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
Tax Fund Deficit	32,052		32,052	32,052
Tax General Fund	293,314	384,747	343,562	353,667
Current Use Program	20,126	19,311	22,923	22,923
Hold Harmless Program	1,000			
PILOT Program	824			
Land Use Withdrawal Program				
Delinquent Taxes	10,850	18,839	20,000	20,000
Delinquent Interest	12,580	20,266	18,000	18,000
Delinquent Penalties				
Admin Sewer	6,500	6,500	6,500	6,500
Admin Water	6,500	6,500	6,500	6,500
Admin Highway	6,500	6,500	6,500	6,500
Town Clerk/Treasurer Fees	25,000	32,325	25,000	32,000
Animal License/Fines	4,000	3,000	3,000	3,000
Ambulance	24,000	44,618	38,000	44,000
Interest Income	9,594	8,374	12,000	9,000
General Reimbursement	400	1,200	1,200	1,200
State of Vermont Fines	450	986	1,400	1,400
Permits	1,000	1,162	1,000	1,000
Misc		10,127		
Sale Property	12,000	0		
PACIF Insurance Refund				
Library		31,840		
TOTAL	466,690	596,295	537,637	557,742

WILLIAMSTOWN 2004-2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
GENERAL FUND BUDGET				
SELECT BOARD SALARIES	3,750	3,750	3,750	3,750
PLANNING COMMISSION				
PLANNING COMMISSION SALARIES	1,800	1,194	1,800	1,800
CLERICAL	300		300	300
ADVERTISING	100		300	300
TRAINING / SEMINARS	500	457	500	500
MAPPING	500		600	800
MISC EXPENSES	200	200	300	300
ZONING ADMINISTRATION			4,275	
CENTRAL VT REG PLANNING DUES	2,741	2,741	2,741	2,741
TOTAL	6,141	4,592	10,816	6,741
CEMETERY COMMISSION				
CONTRACTED LAWN SERVICES	16,000	14,553	17,000	17,600
FENCE REPAIR/MISC	1,600	1,212	2,500	5,000
BURIAL EXPENSES		3,209		
TOTAL	17,600	18,974	19,500	22,600
AUDITORS				
PROFESSIONAL AUDIT	8,800	7,400	5600	7000
TOWN REPORT PRINTING	3,000	2,284	2,500	2,500
TOWN REPORT MAILING	450	568	400	600
AUDITORS MISC.			100	100
TOTAL	12,250	10,252	8,600	10,200
LISTERS				
COMPENSATION	8,800	5,050	8,000	8,400
EQUIPMENT	300		300	0
MAPPING	1,100	1,450	1,100	1,700
MISC	750	1,180	750	1,585
TOTAL LISTERS	10,950	7,680	10,150	11,685

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
BOARD OF CIVIL AUTHORITY				
COMPENSATION	3,500	3,392	2,500	3,500
SUPPLIES	100		100	100
ADVERTISING	150		150	150
TOTAL	3,750	3,392	2,750	3,750
ELECTIONS				
SUPPLIES	150	38	100	100
ADVERTISING	350	280	350	350
PRINTING	300	164	400	400
TOTAL	800	482	850	850
MANAGERS OFFICE				
SALARY	47,950	50,700	51,660	53,209
STAFF SALARIES	36,595	29,783	36,595	37,896
MILEAGE	5,000	5,318	6,250	6,250
TRAINING/CONFERENCE	800	297	1,000	1,500
ASSOC DUES	75	75	75	500
TOTAL	90,420	86,173	95,580	99,355
TOWN CLERK/TREASURER'S OFFICE.				
TREASURER SALARY	31,200	31,200	31,980	32,940
TOWN CLERK SALARY	24,960	24,960	25,584	28,354
MILEAGE	400	120	400	400
TRAINING/CONFERENCE	450	752	500	500
CLERKS / TREAS ASSOC. DUES	40		50	50
RECORDING COSTS	1,415	1,304	1,000	1,000
TOTAL	58,465	58,336	59,514	63,244

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
SUPPLIES	5,500	5,195	5,000	5,000
POSTAGE	3,500	3,186	3,750	3,750
ADVERTISING	1,500	1,654	1,500	1,500
COPIER	500	937	800	800
TELEPHONE	2,000	2,383	2,500	2,500
PRINTING	250	699	250	250
OFFICE EQUIPMENT	2,000	1,498	2,000	2,000
POSTAGE MACHINE	1,285	2,517	500	1,000
MISC.	250	581	500	1,000
INTERNET	240	520	500	720
TOWN CLOCK SERVICE CONTRACT	1,932	966	1,500	1,200
SOCIAL SECURITY	12,045	12,801	13,681	14,091
RETIREMENT	6,395	6,014	6,743	7,945
HEALTH INSURANCE	18,145	22,437	21,144	28,262
EMPLOYEE INSURANCE DEDUCTIBLE	4,000	870	4,000	4,000
UNEMPLOYMENT INS OFFICE	1,996	2,715	2,303	2,303
COMPUTER SUPPORT	3,000	3,257	3,000	3,000
VLCT DUES	2,096	2,096	2,661	2,609
JANITOR	2,500	1,665	2,500	2,900
BUILDING SUPPLIES	1,500	1,214	1,200	1,400
SEWER CHARGE	165		165	165
WATER CHARGE	130		200	200
FUEL	1,500	1,579	1,500	1,650
ELECTRICITY	1,800	2,188	3,000	3,000
CONTRACTED SERVICES	1,000	1,857	1,000	3,000
WORKERS COMP	4,609	4,328	4,970	4,970
PUBLIC OFFICIALS LIABILITY INS	3,509	3,685	3,685	4,000
PROPERTY&CASUALTY INS	4,517	4,517	5,308	6,000
COUNTY TAX	33,000	29,110	34,320	34,320
MEMORIAL DAY	500	628	1,500	1,500
CENTRAL VERMONT SOLID WASTE	6,773	6,773	7,020	7,020
GREEN UP DAY	200	66	200	200
INTEREST EXPENSE		3,128		3,000
BILLTOWN NEWS			1,000	1,000
TOTAL GENERAL EXPENSES	128,337	128,968	139,400	155,255

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
SPECIAL ACCOUNTS				
OFFICE EQUIPMENT	2,000	3,984	1,500	2,000
MUNICIPAL BUILDING MAINTENANCE	5,000	1,752	3,000	3,000
LEGAL COSTS -	7,000	9,694	15,000	15,000
REAPPRAISAL			20,000	20,000
TOTAL SPECIAL ACCOUNTS	14,000	15,430	39,500	40,000
PUBLIC SAFETY				
ORANGE COUNTY SHERIFF	31,000	24,351	36,000	40,000
HEALTH OFFICER	750	640	700	700
CONSTABLE	100			
FIRE WARDEN	350		350	300
STREET LIGHTS	16,000	15,055	17,000	17,000
TOTAL PUBLIC SAFETY	48,200	40,046	54,050	58,000
ANIMAL CONTROL				
COMPENSATION	250	255		
SUPPLIES/POSTAGE	250	46	250	250
ADVERTISING	100		200	200
MILEAGE				
HUMANE SOCIETY SHELTER CONTRACT	2,500	2,400	2,650	2,300
MISC.	100	207	100	100
TOTAL ANIMAL CONTROL	3,200	2,908	3,200	2,850

WILLIAMSTOWN 2004-2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
AMBULANCE				
DIRECTOR	13,000	11,389	13,000	13,500
TRAINING/EDUCATION	450	464	780	1,120
VEHICLE MAINTENANCE	2,400	2,509	2,400	1,800
VEHICLE BAY MAINTENANCE	100	166	50	100
STAFF STIPENDS	7,000	6,058	6,000	6,000
CELL PHONE / BARRE DISPATCH	5,850	5,775	6,485	6,485
RADIO / PAGER	600		850	900
COMMUNICATIONS REPAIR	525		630	740
OXYGEN	1,000	1,104	1,000	1,100
MEDICAL SUPPLIES	1,660	2,706	1,750	1,750
INFECTION CONTROL PROCEDURES	300	132	630	630
EQUIP PURCHASE / REPAIR	540	259	2,500	1,435
BILLING	1,750	1,550	1,750	1,750
MISC. ADMIN.	100		100	100
EQUIPMENT RESERVE			10,000	10,000
Total Ambulance	35,275	32,112	47,925	47,410
TOTAL PUBLIC SAFETY	86,675	75,066		
TOTAL GENERAL FUND	433,138	413,095	495,585	525,690

WILLIAMSTOWN HIGHWAY DEPARTMENT EQUIPMENT REPLACEMENT SCHEDULE

VEHICLE	YEAR	LIFE YEARS	REPLACE YEAR	ESTIMATED COST	COMMENTS
TRUCK # 4	2003	10 YRS	FY 13	120,000	TANDEM DUMP
TRUCK # 5	2001	6-7 YRS	FY 08	90,000	7 YRD DUMP
TRUCK # 6	2002	6-7 YRS	FY 09	90,000	7 YRD DUMP
TRUCK # 7	1998	6 YRS	FY 05	90,000	7 YRD DUMP
GRADER	1997	15-20 YRS	FY 13	180,000	
JOHN DEER LOADER	1989	15-20 YRS	FY 10	100,000	
VOLVO LOADER	2002	15-20 YRS	FY 22	120,000	
JOHN DEER BACKHOE	1998	15-20 YRS	FY 15	70,000	
TRUCK # 2	2000	5-7 YRS	FY 06	50,000	F550 ONE TON DUMP
JOHN DEER EXCAVATOR	1991	15-20 YRS	FY 11	100,000	PURCHASE USED IN FY03
PICKUP	2004	3-5 YRS	FY 08	27,000	F150 or 1500 Model

WILLIAMSTOWN 2004- 2005 REVENUE

HIGHWAY REVENUE	BUDGET 2002 2003	ACTUAL 2002 2003	BUDGET 2003 2004	BUDGET 2003 2004
Highway Tax	452,222	452,222	489,912	522,932
Town Equipment Fees	14,000	16,500	14,000	
State Aid	130,000	138,303	132,000	136,000
Sale of Equipment		2,963	30,000	
Over Weight Permits	200	495	400	500
Reimbursement	1,950	5,000	1,400	1,400
General Fund Reimbursement				
Paving Grant		8,960		
Bridge/Culvert Grant		62,510		
Building & Grounds Reserve Funds				
Equipment Reserve Funds		8,100		
Back Roads Grant		3,200		
MISC Income		855		
Fund Balance	23,779		60,000	67,000
TOTAL	622,151	699,108	727,712	727,832

WILLIAMSTOWN 2004-2005 EXPENSE BUDGET

	HIGHWAY FUND		Actual	Budget	
	Budget	2002 2003		2003 2004	2004 2005
General Operations					
MILEAGE	200	286		200	200
INSPECTIONS	250			250	
EQUIP REGISTRATIONS				100	
UNDERGROUND TANK PERMITS				200	200
SMALL EQUIP PARTS/REPAIRS	200	20		2,000	2,000
TIRES/TUBES	2,000	27		8,500	8,000
CHAINS/REPAIRS	5,000	4,403		3,500	3,000
TRUCK #4 1996 INT'L S	2,000	2,128		5,000	4,000
TRUCK #5 2001 INT'L T	5,000	6,206		4,000	4,000
TRUCK #6 2002 INT'L B	4,000	1,986		4,000	4,000
TRUCK #7 1998 INT'L J	2,500	2,062		5,000	5,000
JOHN DEERE GRADER	5,000	2,073		6,000	6,000
1988 JOHN DEERE BUCKET LOADER	4,500	12,068		6,000	6,000
1998 JD BACKHOE	7,000	636		2,500	2,500
VOLVO LOADER 2002	2,500	1,052		2,500	4,000
TRUCK #2 2000 F550	1,000	872		2,500	2,500
PICKUP TRUCK 2004	1,500	1,140		500	500
EXCAVATOR				2,000	2,000
SCREEN PLANT	2,000	498		200	200
AIR COMPRESSOR	200			8,000	8,500
STOCK SUPPLIES	8,000	9502		100	500
WASTE OIL REMOVAL	100	976		500	500
GASOLINE	1,000			25,000	28,000
DIESEL FUEL	25,000	28,621		1,000	1,000
COMMUNICATIONS	1,000	1,643		700	700
GREEN-UP DAY EXPENSE	700	549		17,500	10,000
CONTRACTED SERVICES	17,500	11,002		6,500	6,500
GENERAL ADMINISTRATION	6,500	5,438		5,431	5,431
PROPERTY CASUALTY INS	4,517	385		1,000	1,000
TOWING/MISC/ADVERTISING	1,500				

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
ROADSIDE MOWING	4,000	2,540	3,500	3,800
SIDEWALK CLEARING	2,250	1,500	2,250	2,250
ENGINEER CONSULTING	500	1,712	1,000	2,000
TRAINING	800			
CDL REIMBURSEMENT	175		175	175
WINTER SALT	25,000	27,429	27,000	27,000
WINTER SAND	6,000	1,800	5,000	5,000
GRAVEL CRUSHING	23,500	23,513	33,600	30,000
COLD PATCH	1,000	365	1,000	1,000
CALCIUM CHLORIDE	11,500	10,456	11,500	11,500
HOT MIX	1,600	354	1,600	1,600
CULVERTS/POSTS	8,000	2,293	5,500	6,000
GUARDRAILS	8,500	7,754	8,500	8,500
ROAD SIGNS / POSTS	2,500	5,102	2,500	4,000
SNOW FENCE	1,000		500	500
BRIDGE MAINTENANCE.	650	650	650	1,000
GRAVEL PIT MAINTENANCE	8,000	6,486	6,000	7,000
PROPERTY DAMAGE - SNOW PLOWING	500		1,000	1,000
SUB TOTAL OPERATIONS	216,142	192,027	231,456	230,556
GARAGE				
GARAGE FUEL OIL	2,800	2,842	2,500	2,500
GARAGE UTILITIES	3,800	2,174	3,500	3,500
GARAGE MAINTENANCE.	3,000	5,376	2,500	3,500
TOOLS/EQUIPMENT	2,500	1,711	2,000	2,500
SUB TOTAL GARAGE	12,100	12,103	10,500	12,000

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
EQUIPMENT LOANS - LEASE PURCHASES				
1998 JOHN DEERE BACKHOE	15,028	15,027		
JOHN DEERE GRADER	30,385	30,384		
VOLVO LOADER 2002	40,175	105,874	37,298	37,298
TANDUM DUMP TRUCK			17,344	17,344
SUB TOTAL DEBT SERVICE	85,588	151,285	54,642	54,642
RESERVE ACCOUNTS				
EQUIPMENT	10,000	15,000	44,000	5,000
SALT SHED RESERVE	4,000		4,000	4,000
BUILD/GROUND REPAIR & REPLACE	5,000		5,000	5,000
PAVING/RESURFACING	31,000	7,460	60,000	80,000
ROAD REHABILITATION PROJECT		119,206	50,000	50,000
SUB TOTAL RESERVE ACCOUNTS	50,000	141,666	163,000	144,000
HIGHWAY EMPLOYEE BENEFITS				
HIGHWAY EMPLOYEE SALARIES	193,384	176,988	197,134	203,188
SOCIAL SECURITY	14,794	12,679	15,081	15,544
UNEMPLOYMENT INS	2,196	1,958	2,704	2,704
WORKERS COMP	9,218	9,468	10,164	10,164
RETIREMENT	9,358	8,428	9,472	9,764
WORK ATTIRE	3,200	4,640	3,200	4,500
HEALTH INSURANCE	22,516	18,070	24,359	34,270
EMPLOYEE INSURANCE DEDUCTIBLE	5,000	1,266	5,000	5,000
TRAINING / SEMINARS	1,800	753	1,000	1,500
SUB TOTAL EMPLOYEE BENEFITS	261,466	234,250	268,114	286,634
TOTAL HIGHWAY BUDGET	625,296	731,331	727,712	727,832

TOWN OF WILLIAMSTOWN DELINQUENT SEWER TAX

<u>NAME</u>	<u>PRIOR</u>	<u>2001/02</u>	<u>2002/03</u>	<u>2003/04</u>	<u>TOTAL</u>
Atherton, Christoph				181.50	181.50
Ballou, Phillip				158.96	158.96
Billado, Raya D.				316.26	316.26
Bilodeau, Michael				363.00	363.00
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bilodeau, Michael				181.50	181.50
Bousquet, Richard &				181.50	181.50
Cheney, Clifton &				181.50	181.50
Dudley, Richard & D.				181.50	181.50
Dunn, Dicky L.				181.50	181.50
Emmons, Wayne & Kar				181.50	181.50
Ford, Stephen & Pat				110.00	110.00
Goodrich, Elizabeth				181.50	181.50
Hardaker, Ramona				181.50	181.50
Howe, Lorraine				181.50	181.50
Jacques, Gerard M &				181.50	181.50
Laughlin, Robert S.				181.50	181.50
Lucas, Patricia				181.50	181.50
MacMillan, Linda				181.50	181.50
Matheson, Allen & J.				316.26	316.26
Morrison, Jeremy B.		3.33	350.82		354.15
Phillips, Paul & Gina	88.92	385.38	350.82		825.12
Phillips, Paul & Gina	584.00				584.00
Phillips, Paul & Gina	534.37	385.38	350.82	316.26	1586.83
Phillips, Paul Sr &				316.26	316.26
Rillo, Frank & Eliz				181.50	181.50
Shangraw, Steven &				181.50	181.50
Spaulding, Jeffrey				181.50	181.50
Spencer, Herman M.			246.83		246.83
Townsend, James W. &				316.26	316.26
Trottier, Dale				181.50	181.50
Williams, Leona				121.05	121.05
TOTAL					9970.98

Note: Listing does not reflect any payments made after 6/30/03

TOWN OF WILLIAMSTOWN DELINQUENT WATER TAX

<u>NAME</u>	<u>PRIOR</u>	<u>2000/01</u>	<u>2001/02</u>	<u>2002/03</u>	<u>TOTAL</u>
Arnaiz, Kevin M. & K.				182.58	182.58
Bilodeau, Michael				230.26	230.26
Bilodeau, Michael				109.00	109.00
Bilodeau, Michael				109.00	109.00
Bilodeau, Michael				137.61	137.61
Bilodeau, Michael				109.00	109.00
Bilodeau, Michael				109.00	109.00
Bilodeau, Michael				109.00	109.00
Bilodeau, Michael				129.44	129.44
Bousquet, Richard &				236.53	236.53
Carlson, Lari				117.18	117.18
Carpenter, Harold &				182.58	182.58
Cheney, Clifton &				251.97	251.97
Donald, Robert & Ch				409.42	409.42
Dudley, Richard & D.				189.59	189.59
Dunn, Dicky L.				186.66	186.66
Emmons, Wayne & Kar			.71	390.80	391.51
Ford, Stephen & Pat				223.45	223.45
Ford, Stephen & Pat				182.58	182.58
French, Heidi B.				155.60	155.60
Funk, Philip & Lois				317.46	317.46
Goodrich, Elizabeth				336.85	336.85
Hardaker, Ramona				133.53	133.53
Hebert, Gary & Gr				109.00	109.00
Howe, Lorraine				174.40	174.40
Hudson, Rocky A. & N.				223.45	223.45
Jacques, Gerard M. &				314.19	314.19
Laughlin, Robert S.				313.38	313.38
Lewis, Chad & Tania				109.00	109.00
Lucas, Patricia				170.31	170.31
McCarthy, Scott				109.00	109.00
Perry, Stephen				162.14	162.14
Quintin, Edward				252.06	252.06
Rillo, Frank & Eliz				220.18	220.18
Spaulding, Jeffrey				109.00	109.00
Spencer, William, ES				223.00	223.00
Spencer, Steven			195.44		195.44
Sprague, Gary E. & B.				130.26	130.26
Stein, Richard & Br				215.28	215.28
Taylor, Faye				169.12	169.12
Trottier, Dale				195.66	195.66
Vt. Fire Technolog				226.18	226.18
Williams, Leona				162.14	162.14
Williamstown Autob				218.00	218.00
Works, Linda L.				109.00	109.00
Wright, David				113.09	113.09
TOTAL					8763.08

Note: Listing does not reflect any payments made after 6/30/03

WILLIAMSTOWN 2004- 2005 REVENUE

SEWER REVENUE

User Fees	BUDGET 2002 2003	ACTUAL 2002 2003	BUDGET 2003 2004	BUDGET 2004 2005
Interest Income	103,800	82,010	85,000	85,000
Penalties		2,181		
Permits				
Fund Balance				
Misc			300	300
TOTAL	103,800	84,191	85,300	85,300

WATER REVENUE

User Fees	BUDGET 2002 2003	ACTUAL 2002 2003	BUDGET 2003 2004	BUDGET 2004 2005
Interest Income	120,000	127,987	120,000	120,000
Penalties		2,878		
MISC.		7,862	500	500
Permits			100	100
Fund Balance	16,134			
TOTAL	136,134	138,727	120,600	120,600

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
SEWER				
ADMINISTRATION	6,500	6,500	6,500	6,500
ELECTRICITY	10,500	8,529	10,000	10,000
SIMON OPERATION SERVICES	49,500	49,607	51,975	53,535
TOWN EQUIPMENT USED	1,500		500	
TOWN LABOR USED	1,000		500	
OPERATIONAL EXPENSES	500		1,000	500
OFFICE SUPPLIES	300		300	100
POSTAGE	100		100	150
CONTRACTED SERVICES (Barre Town)	10,800	11,100	12,000	12,000
GENERAL REPAIRS	1,000	497	1,000	1,000
NEW EQUIPMENT	500		500	500
COLLECTION SYSTEMS MAINTENANCE	12,000		6,000	3,000
PERMITS /TESTING	2,500	899	500	500
PROPERTY /CASUALTY	3,000		3,631	3,631
CAPITAL IMPROVEMENTS	5,500	888	9,500	2,000
RESERVE FUND	3,000	8,411		
TOTAL SEWER ACCOUNT	108,200	86,431	104,006	93,416

WILLIAMSTOWN 2004- 2005 EXPENSE BUDGET

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
WATER				
ADMINISTRATION	6,500	6,500	6,500	6,500
POSTAGE	300		330	330
SUPPLIES	300	34	100	100
ELECTRICITY	23,000	17,412	22,000	22,000
SIMON OPERATION SERVICES	19,250	19,483	19,827	20,422
TOWN EQUIPMENT USED	2,500		500	
TOWN LABOR USED	1,500		500	
RESERVOIR	1,500		1,000	1,000
PUMP STATION	1,200		1,000	1,000
DISTRIBUTION MAINS	35,000	108,269	20,000	10,000
TESTING	2,000	3,965	2,000	3,000
TREATMENT CHEMICALS	500		500	250
STOCK SUPPLIES	2,000	2,754	2,500	2,500
PERMITS	1,800	1,050	1,800	1,500
MISC.SERVICES/SUPPLIES	5,000	7,328	2,000	2,000
ENGINEERING FEES	2,500	4,088	2,500	20,000
PRINCIPAL ON BONDS	12,062	12,062	12,062	12,079
INTEREST ON LOANS	6,697	6,696	6,293	5,336
PROPERTY INSURANCE	1,390	1,601	1,601	1,601
TOTAL WATER	124,999	191,242	103,013	109,618

ORANGE COUNTY COURT DIVERSION PROGRAM

The Orange County Court Diversion Program (OCCDP) is a cost effective alternative to the criminal court system for first offenders referred by the State's Attorney. It offers both juveniles and adults an opportunity to make amends for their offenses in a way that teaches responsible behavior and deters future delinquent or criminal activities. The State's Attorney dismisses the charges of participants who successfully complete Diversion, resulting in a clean record. In addition to processing criminal cases from court, the Orange County Court Diversion program administers Orange County's Teen Alcohol Safety Program for first time, civil cases of underage drinking. All clients who are referred on a civil offense of underage drinking meet with our Review Board and are required, in addition to other contract conditions, to complete an alcohol assessment and any recommended follow-up counseling or treatment services.

Questions and additional information concerning the program should be directed to David Savidge, Executive Director, Orange county Court Diversion, P.O. Box 58, Chelsea, VT 05038. (802-685-3172)



Central Vermont Home Health & Hospice

Central Vermont Home Health and Hospice (CVHHH) is a 92-year-old non-profit agency governed by a local voluntary Board of Directors. Serving the residents of 23 Central Vermont towns in the comfort and privacy of their own homes, CVHHH is committed to providing comprehensive, high-quality home health and hospice care to all Central Vermonters, regardless of their ability to pay. In addition, the agency promotes the general welfare of the citizens of Central Vermont with long term care services and health promotion activities including flu and pneumonia vaccinations, health screenings, and foot care clinics. Our hospice program offers volunteer training and comprehensive bereavement services throughout the year. For more information, contact Eileen Blake, RN, President and CEO, or Barbara Butler, Community relations and Development Director, at 223-1878.

PROJECT INDEPENDENCE ADULT DAY SERVICE FOR CENTRAL VERMONT

Project Independence is Vermont's original non-profit Adult Day Service. Founded in 1976 when a group of elderly, isolated, and frail Central Vermonters got together to heal each other's spirits and have some fun, "PI" has been dedicated to the ideal that folds who choose to do so may remain in their own homes and connected to their families and communities while receiving the health care and services they need. Our program consists of community-based, long term health care activities and services, including transportation, nutrition, activities, health care and at a low cost. For more information, call 476-3630.

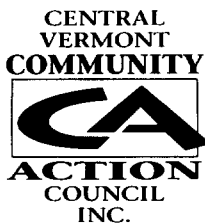
CENTRAL VERMONT ADULT BASIC EDUCATION, INC

Central Vermont Adult Basic Education (CVABE) has provided thirty-eight years of literacy services to adults in Orange, Washington and Lamoille counties. The program served over 700 students in FY'2003.

CVABE offers free, one-to-one instruction for adults over 16 years of age with less than a 12th grade education. There are an estimated 20 percent of Vermont adults who cannot read, write or do math well enough to function independently in today's society. Economic and demographic profiles indicate that as many as 16,000 adults in central Vermont are eligible for the free, instructional services of CVABE. For more information call 476-4588.



The People's Health & Wellness Clinic (PHWC) provides primary and preventive health care to the uninsured and underinsured of Central Vermont. Over 75 health care professionals volunteer their time and expertise to ensure that our Central Vermont community members receive the care they need. Health care is a crisis point in our country and Central Vermont is no exception. Over the past two years the PHWC has seen a dramatic increase in the numbers of people needing our services. This is due to three major upheavals in our society: sharp increases (over 14%) in health insurance premiums, forcing many of our businesses to eliminate this benefit to their employees; widespread unemployment or under-employment; and severe cuts in Medicaid and VHAP qualifications and benefits. For more information call Alison Underhill, Director of PHWC at 479-1229.



Since 1965, the Central Vermont Community Action Council, Inc (CVCAC) has served low-income residents of Lamoille, Orange, and Washington Counties and nine communities in Windsor, Addison, and Rutland counties. CVCAC's programs and services are designed to help families work toward better lives and to improve the overall quality of life in their communities. This year, CVCAC worked with nearly 9,000 individuals in 4,700 households through Head Start/Early Head Start, our Child Care Food Program, Community Economic Development programs, Family/Community Support Services, Welfare to Work programming, Weatherization assistance, Crisis Fuel resources, and Community Action motors. For more information, call 479-1053 or 1-800-639-1053.



Green Mountain Transit Agency (GMTA) (formerly known as WHEELS) is currently operating six regular routes in Central Vermont, six days a week. Through November 2003, we've provided more than 45,000 rides on a fixed route schedule to Central Vermonters. GMTA also provides a number of other, non-fixed route services which benefit your citizens. They include the Ticket to Ride voucher system, Medicaid and non-Medicaid medical transportation, PATH authorized travel, and institutional reimbursed transit. Additionally, GMTA provides a "Shopping Special" to Hannaford's on Tuesday for residents of Williamstown Square and the Garden Apartments. GMTA runs a passenger bus and a grocery bus to accommodate this service. For more information, call Steve Maglione, Regional Manager at 1-866-864-0211 toll free or 802-279-0397.

RETIRED AND SENIOR VOLUNTEER PROGRAM FOR CENTRAL VERMONT AND NORTHEAST KINGDOM (RSVP)

PROVIDES THE FOLLOWING BENEFITS:

- Serves all Vermonters, regardless of health or income.
- An assessment of your skills, interest, and talents.
- An opportunity to put those skills, interests, and talents to work as a volunteer, helping solve community problems.
- An opportunity to be trained in volunteer work of your choice.
- A belief and practice in the philosophy that volunteers need to be recognized, RSVP does this many ways.
- Coverage by **EXCESS LIABILITY** insurance, while performing volunteer duties, driving to and from the worksite or should an accidental death occur while performing a volunteer activity.
- An opportunity, if a need exists, to receive mileage reimbursement, when driving to and from your volunteer work.
- Provides training to organizations utilizing volunteers.

Any questions, please call 828-4770.



CENTRAL VERMONT SOLID WASTE MANAGEMENT DISTRICT

The Central Vermont Solid Waste Management District provides leadership, education, and services for residents and businesses in reducing and managing their solid waste in order to protect public health and the environment to the greatest extent feasible.

Here are some of the highlights of the District's program work. Please contact us for more information about specific programs and services – 229-9383.

- Illegal Dumping Prevention
- Illegal Burning Prevention
- Recycling Depots
- Hazardous Waste
- Non-Toxics Education
- Art & the 3Rs Workshops
- Clothing Drop 'N Swap
- Junk Car Assistance
- Green Up Day Grants
- Computer Collections



CLARA MARTIN CENTER



The Clara Martin Center's programs serve children, families, and individuals coping with behavioral challenges, emotional stress, mental illness, alcohol and other drug problems. Services are confidential and include (but not limited to):

- Counseling
- Psychiatric Services
- Short-term crisis intervention
- School-based & Home-based services
- Education for families
- Community resource assistance
- Free Walk-in Clinic
- Help with job training
- Alcohol & other drug treatment
- Respite Care
- 24-hour emergency system

It is through the continued financial support from our local towns that we are able to report these Agency successes and in turn continue to meet our goal of strategically positioning our Agency for the future behavioral and physical health care needs of our local environment. Any questions call 728-4466.



Central Vermont Council on Aging

The Central Vermont Council on Aging is a private, non profit organization that supports elders to remain independent as long as possible in their own homes and communities. We use federal, state and local funds to provide a variety of programs and services for elders, either directly or under contract with local groups and organizations. Services include case management, information and referral, community and home delivered meals, senior center services, transportation and a number of volunteer opportunities for people of all ages. Other services such as legal assistance, health insurance information and referrals to other agencies can be provided by calling the senior helpline at 1-800-642-5119. If you have any other questions please contact Charles Castle, Executive Director at 479-0531.

WILLIAMSTOWN TEEN/REC CENTER REPORT

This recreation program for our town's youth provides a safe and friendly environment free of social isolation, drugs and violence. It keeps kids safe and kids connected to caring adults and their peers during out of school time hours- it also keeps them out of trouble-trouble which can end up costing the tax payer more in the long run. Each and every one of our members thank you for your support.

The Williamstown Teen Rec Center is requesting \$5,000 from the town of Williamstown taxpayers to offset the cost of operating the teen center over the next fiscal year. We have written and received donations from members and grants to support the improvement, development and implementation of after school programs, but these grants do not cover operation expenses to keep the center open and staff paid during the evening hours. Our current cost to do this is \$12,245. A yes vote for \$5,000 to offset this amount will give us more leverage to get grants and increase our capacity to have the center open more than two evenings a week. Additionally, in-kind volunteer hours by board and community members represent another \$5,000 donation.

The teen center is organized to provide support and encouragement through a broad range of programs promoting social, educational and economical skills to youth 12-19 years of age and currently in the 7th-12th grades during out of school time hours. The teen center has doubled from 60 to 120 members since moving into the newly renovated town garage space across from Lacillade Lumber. Activities include pool tournaments, dances, movie nights, and a middle school leadership program one afternoon a week and two evenings of unstructured social time.

Williamstown Teen Center Board of Directors



WILLIAMSTOWN 2004-2005 EXPENSE BUDGET

SPECIAL APPROPRIATIONS

	Budget 2002 2003	Actual 2002 2003	Budget 2003 2004	Budget 2004 2005
RSVP	500	500	500	500
Orange Cty Court Diversion	225	225	225	225
Washington Cty Youth	250	250	250	250
CV Home Health & Hospice	3,500	3,500	3,500	3,500
CV Council on Aging	600	600	600	600
Peoples Health & Wellness	1,000	1,000	1,000	1,000
CV Adult Basic Education	1,500	1,500	1,500	1,500
Ainsworth Library	29,000	29,000	32,224	35,509
Green Mountain Transit Authority	100	100	100	100
Central VT Community Action	300	300	300	300
Project Independence			1,000	1,000
Historical Bldg Repairs	8,000	7,872		
Williamstown Teen Center				
TOTAL	44,975	44,847	41,199	49,484

TOWN OF WILLIAMSTOWN, VERMONT
AUDIT REPORT AND FINANCIAL STATEMENTS

JUNE 30, 2003

TABLE OF CONTENTS

	<u>Page #</u>
INDEPENDENT AUDITOR'S REPORT	1 - 2
GENERAL PURPOSE FINANCIAL STATEMENTS	
Combined Balance Sheet - All Fund Types and Account Groups	Exhibit A 3
Combined Statement of Revenue, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Expendable Trust Funds	Exhibit B 4
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General and Highway Funds	Exhibit C 5 - 11
Combined Statement of Revenue, Expenses and Changes in Fund Equity - Proprietary Fund Types and Similar Trust Funds	Exhibit D 12
Combined Statement of Cash Flows - Proprietary Fund Types and Similar Trust Funds	Exhibit E 13
Notes to Financial Statements	14 - 23
SUPPLEMENTARY SCHEDULES	
Combining Balance Sheet - Special Revenue Funds	Schedule 1 24
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Special Revenue Funds	Schedule 2 25
Combining Balance Sheet - Proprietary Fund Types	Schedule 3 26
Combining Balance Sheet - Fiduciary Fund Type - Nonexpendable Trust Funds	Schedule 4 27

INDEPENDENT AUDITOR'S REPORT

September 17, 2003

To the Selectboard
Town of Williamstown, Vermont
Williamstown, Vermont

We have audited the accompanying general purpose financial statements of the Town of Williamstown, Vermont as of and for the year ended June 30, 2003, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Town of Williamstown, Vermont's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

A Statement of General Fixed Assets is not included in the general purpose financial statements which is a departure from U.S. generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group has not been determined.

The general purpose financial statements referred to above do not include the fixed assets and related debt in its Proprietary Fund, which should be included to conform with U.S. generally accepted accounting principles. Purchases of fixed assets are charged to current operations and are not depreciated over their estimated useful lives as required by U.S. generally accepted accounting principles. The amounts that should be recorded as fixed assets and charged as depreciation expense in the Proprietary Fund are not known. The balance of the long-term debt that should be recorded in the Water Fund at June 30, 2003 was \$107,006. The amount of principal payments included in expenses in fiscal year 2003 totaled \$12,062.

In our opinion, except for the effects on the financial statements of the omission and departures noted above, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Town of Williamstown, Vermont as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended in conformity with U.S. generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. Supplemental Schedules 1 – 6, as 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 the Town of Williamstown, Vermont. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Respectfully submitted,

FOTHERGILL SEGALE & VALLEY, CPAs
Vermont Public Accountancy License #110

TOWN OF WILLIAMSTOWN, VERMONT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2003

EXHIBIT A

	Governmental Fund Types				Proprietary		Fiduciary Fund Types		Account Group		Totals (Memorandum only)
	General Fund		Special Revenue Funds	Enterprise Funds	Expendable Trust Funds	Trust Funds	General Long-Term Debt				
	General Town	Highway									
ASSETS											
Current Assets											
Cash	\$ 547,277	\$ 0	\$ 11,101	\$ 0	\$ 5,656	\$ 18,264	\$ 0	\$ 0	\$ 0	\$ 582,298	
Investments	0	0	101,980	0	8,388	195,113	0	0	0	305,481	
Delinquent taxes/assessments rec.	72,834	0	0	0	20,961	0	0	0	0	93,795	
Interest receivable	20,858	0	0	848	0	0	0	0	0	21,706	
Penalties receivable	5,406	0	0	1,588	0	0	0	0	0	6,994	
Accounts receivable - other	8,353	0	3,879	0	0	0	0	0	0	12,232	
Prepaid expense	0	33,547	0	0	0	0	0	0	0	33,547	
Due from other funds	0	210,031	20,451	211,807	0	0	0	0	0	442,289	
Amount to be provided for:											
Accrued vacation	0	0	0	0	0	0	0	0	5,488	5,488	
Retirement of long-term debt	0	0	0	0	0	0	0	0	246,407	246,407	
Total assets	\$ 654,728	\$ 243,578	\$ 137,411	\$ 235,204	\$ 14,044	\$ 213,377	\$ 251,895	\$ 251,895	\$ 1,750,237	\$ 1,750,237	
LIABILITIES AND FUND EQUITY											
Liabilities											
Accounts payable	\$ 3,836	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 3,836	
Accrued expenses	9,445	0	0	0	0	0	0	0	0	9,445	
Deferred revenue	81,146	0	0	82,010	0	0	0	0	0	163,156	
Tax collected in advance	8,340	0	0	0	0	0	0	0	0	8,340	
Due to other funds	438,500	0	3,789	0	0	0	0	0	0	442,289	
Accrued vacation payable	0	0	0	0	0	0	0	5,488	5,488	5,488	
Notes payable	0	0	0	0	0	0	0	139,401	139,401	139,401	
Bonds payable	0	0	0	0	0	0	0	107,006	107,006	107,006	
Total liabilities	541,267	0	3,789	82,010	0	0	0	251,895	251,895	878,961	
Fund Equity											
Fund Balances											
Unreserved	87,910	0	0	0	0	0	0	0	0	87,910	
Reserved	25,551	243,578	133,622	0	14,044	213,377	0	0	0	630,172	
Retained Earnings	0	0	0	153,194	0	0	0	0	0	153,194	
Total fund equity	113,461	243,578	133,622	153,194	14,044	213,377	0	0	0	871,276	
Total liabilities and fund equity	\$ 654,728	\$ 243,578	\$ 137,411	\$ 235,204	\$ 14,044	\$ 213,377	\$ 251,895	\$ 251,895	\$ 1,750,237	\$ 1,750,237	

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
COMBINED STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT B

	Governmental Fund Types			Fiduciary	Totals (Memorandum only)
	General Fund		Special	Fund Type	
	General		Revenue	Expendable	
	Town	Highway	Funds	Trust Funds	
REVENUE					
Property taxes	\$ 533,095	\$ 452,222	\$ 15,975	\$ 0	\$ 1,001,292
Current use program	19,311	0	0	0	19,311
Penalties and interest	39,105	0	0	0	39,105
Use of Town Equipment	0	16,500	0	0	16,500
State Aid-Roads	0	138,303	0	0	138,303
State Aid-Bridge and culvert	0	8,960	0	0	8,960
State Aid-Paving/resurface	0	62,510	0	0	62,510
Administrative fees	19,500	0	0	0	19,500
Town Clerk / Treasurer	32,325	0	0	0	32,325
Animal control	3,000	0	0	0	3,000
Ambulance	44,618	0	0	0	44,618
Library	31,840	0	0	0	31,840
Cemetery public funds	0	0	2,700	0	2,700
Investment income	8,374	0	2,328	719	11,421
Fines and permits	2,148	495	0	0	2,643
Miscellaneous	11,327	16,918	3,019	0	31,264
Private grants	0	0	22,464	0	22,464
State reappraisal	0	0	10,955	0	10,955
Planning grants	0	3,200	3,879	0	7,079
Total revenues	744,643	699,108	61,320	719	1,505,790
EXPENDITURE					
General Town expenses	413,094	0	0	0	413,094
Highway expenses	0	731,331	0	0	731,331
Fire District appropriation	148,348	0	0	0	148,348
Library salaries	17,250	0	0	0	17,250
Library expenses	11,984	0	13,782	0	25,766
Debt service	30,666	0	0	0	30,666
Special appropriations	0	0	15,847	0	15,847
Cemetery expenses	0	0	2,825	0	2,825
Grants	0	0	16,669	200	16,869
Total expenditures	621,342	731,331	49,123	200	1,401,996
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES(USES)					
	123,301	(32,223)	12,197	519	103,794
OTHER FINANCING SOURCES(USES)					
Note payable proceeds	0	78,067	0	0	78,067
EXCESS OF REVENUE AND OTHER FINANCING SOURCE OVER (UNDER) EXPENDITURES					
	123,301	45,844	12,197	519	181,861
FUND BALANCES - July 1, 2002	(9,840)	197,734	121,425	13,525	322,844
FUND BALANCES - June 30, 2003	\$ 113,461	\$ 243,578	\$ 133,622	\$ 14,044	\$ 504,705

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
General Fund			
Property taxes - general	\$ 327,190	\$ 384,747	\$ 57,557
Current use program	20,126	19,311	(815)
Delinquent interest	10,850	18,839	7,989
Delinquent penalties	12,580	20,266	7,686
Sewer administration fee	6,500	6,500	0
Water administration fee	6,500	6,500	0
Highway administration fee	6,500	6,500	0
Town Clerk fees	25,000	32,325	7,325
Animal licenses/fines	4,000	3,000	(1,000)
Ambulance	24,000	44,618	20,618
Library	31,840	31,840	0
Interest and dividends	9,594	8,374	(1,220)
Reimbursements	400	1,200	800
State fines	450	986	536
Permits	1,000	1,162	162
Sale of property	12,000	0	(12,000)
Miscellaneous	0	10,127	10,127
Total General Fund	498,530	596,295	97,765
Highway Fund			
Property taxes	452,222	452,222	0
Equipment use	14,000	16,500	2,500
Overweight permits	200	495	295
Reimbursements	1,950	5,000	3,050
Sale of equipment	0	2,963	2,963
Miscellaneous	0	855	855
Equipment reserves	0	8,100	8,100
Back roads grant	0	3,200	3,200
State:			
Road	130,000	138,303	8,303
Bridge and culvert	0	8,960	8,960
Paving/resurface	0	62,510	62,510
Total Highway Fund	598,372	699,108	100,736
Fire District			
Property taxes - fire district	148,348	148,348	0
Total revenue	1,245,250	1,443,751	198,501

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
EXPENDITURES			
General Fund			
Selectmen's salaries	3,750	3,750	0
Planning Commission			
Salaries	1,800	1,194	606
Dues	2,741	2,741	0
Other expenses	1,600	657	943
Total planning commission	6,141	4,592	1,549
Cemetery Commission			
Other expenses	1,600	1,211	389
Contracted lawn services	16,000	14,554	1,446
Burial services	0	3,209	(3,209)
Total cemetery commission	17,600	18,974	(1,374)
Auditors			
Printing	3,000	2,284	716
Postage	450	568	(118)
Total auditors	3,450	2,852	598
Listers			
Salaries	8,800	5,050	3,750
Miscellaneous	1,850	2,630	(780)
Supplies	300	0	300
Total listers	10,950	7,680	3,270
Board of Civil Authority			
Salaries	3,500	3,392	108
Supplies	100	0	100
Advertising	150	0	150
Total Board of Civil Authority	3,750	3,392	358
Election			
Supplies	150	38	112
Printing	300	164	136
Advertising	350	280	70
Total election	800	482	318
Manager's office			
Salaries	47,950	50,700	(2,750)
Staff salaries	36,595	29,783	6,812
Dues	75	75	0
Mileage	5,000	5,318	(318)
Training/Conference	800	297	503
Total Manager's office	90,420	86,173	4,247

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
Town Clerk/Treasurer office			
Salaries	56,160	56,160	0
Dues	40	0	40
Mileage	400	121	279
Training/Conference	450	751	(301)
Recording cost	1,415	1,304	111
Total Town Clerk/Treasurer office	58,465	58,336	129
General expenses			
Janitor	2,500	1,665	835
Dues	2,096	0	2,096
Miscellaneous	250	581	(331)
Supplies	5,500	5,195	305
Building supplies	1,500	1,214	286
Printing	250	699	(449)
Advertising	1,500	1,654	(154)
Postage	3,500	3,186	314
Telephone	2,000	2,383	(383)
Electricity	1,800	2,188	(388)
Water charge	130	0	130
Sewer charge	165	0	165
Fuel	1,500	1,579	(79)
Copier	500	937	(437)
Office equipment	2,000	1,498	502
Equipment rental	1,285	2,517	(1,232)
Internet	240	520	(280)
Memorial Day	500	628	(128)
Green Up Day	200	66	134
County tax	33,000	29,110	3,890
Town clock service	1,932	966	966
Professional audit	8,800	7,400	1,400
Accounting	3,000	3,257	(257)
Outside labor	1,000	1,857	(857)
Central VT Solid Waste	6,773	6,773	0
Public officials empl prac	3,509	3,685	(176)
Health insurance	18,145	22,437	(4,292)
Employee insurance deductible	4,000	870	3,130
Retirement	6,395	6,014	381
Social Security	12,045	12,801	(756)
Unemployment compensation	1,996	2,715	(719)
Workers' compensation	4,609	4,328	281
Property & casualty workers compensation	4,517	4,517	0
Interest expense	0	3,128	(3,128)
Total general expenses	137,137	136,368	769

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
Reserve accounts			
Office equipment	2,000	3,984	(1,984)
Building maintenance	5,000	1,752	3,248
Legal fees	7,000	9,694	(2,694)
Total reserve accounts	<u>14,000</u>	<u>15,430</u>	<u>(1,430)</u>
Public safety			
Health officer	750	640	110
Constable	100	0	100
Fire warden	350	0	350
Street lights	16,000	15,055	945
Orange County sheriff	31,000	24,351	6,649
Total public safety	<u>48,200</u>	<u>40,046</u>	<u>8,154</u>
Animal control			
Salaries	250	255	(5)
Miscellaneous	100	208	(108)
Supplies/Postage	250	45	205
Advertising	100	0	100
Humane Society contract	2,500	2,400	100
Total animal control	<u>3,200</u>	<u>2,908</u>	<u>292</u>
Ambulance			
Staff stipends	7,000	6,058	942
Miscellaneous	100	0	100
Medical supplies	1,660	2,705	(1,045)
Infection control	300	132	168
Radio/pager purchases	600	0	600
Communications repair	525	0	525
Oxygen	1,000	1,104	(104)
Vehicle maintenance	2,400	2,509	(109)
Bay maintenance	100	166	(66)
Equipment purchase/repair	540	259	281
Training/education	450	464	(14)
Director	13,000	11,389	1,611
Cell phone/Barre dispatch	5,850	5,775	75
Billing	1,750	1,550	200
Total ambulance	<u>35,275</u>	<u>32,111</u>	<u>3,164</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
Library			
Salaries	17,629	17,250	379
Social security	1,349	1,240	109
Computer services	400	295	105
Water/Sewer	295	265	30
Mowing/snow removal	700	80	620
Repairs and maintenance	1,000	68	932
Property insurance	640	640	0
Postage	400	500	(100)
Telephone	1,300	702	598
Travel and conference	250	140	110
Supplies	700	690	10
Books/Magazines	4,625	4,823	(198)
Programs	550	420	130
Heat	1,200	823	377
Electricity	625	606	19
Dues and conference	75	165	(90)
Miscellaneous	50	527	(477)
Total library	31,788	29,234	2,554
Total general fund	464,926	442,328	22,598
Highway Fund			
Highway operations			
General administration	6,500	6,500	0
Stock supplies	8,000	9,502	(1,502)
Mileage	200	286	(86)
CDL reimbursement	175	0	175
Roadside mowing	4,000	2,540	1,460
Sidewalk clearing	2,250	1,500	750
Engineer consulting	500	1,712	(1,212)
Contracted services	17,500	11,002	6,498
Total highway operations	39,125	33,042	6,083
Highway equipment			
Inspections	250	0	250
Permits	200	20	180
Small equipment parts/repair	2,000	27	1,973
Tires/tubes	5,000	4,403	597
Chains/repairs	2,000	2,128	(128)
Truck #4 1996 Int'l	5,000	6,206	(1,206)
Truck #5 2001 Int'l	4,000	1,986	2,014
Truck #6 2002 Int'l	2,500	2,062	438
Truck #7 1998 Int'l	5,000	2,073	2,927
John Deere grader	4,500	12,068	(7,568)
1989 JD bucket loader	7,000	636	6,364
1998 JD backhoe	2,500	1,052	1,448
Volvo bucket loader 02	1,000	872	128

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
Highway equipment (continued)			
Ford F550 2000	1,500	1,140	360
Screen plant	2,000	498	1,502
Air compressor	200	0	200
Waste oil removal	100	976	(876)
Gasoline	1,000	0	1,000
Diesel fuel	25,000	28,621	(3,621)
Communications	1,000	1,643	(643)
Green Up day	700	549	151
Winter salt	25,000	27,429	(2,429)
Winter sand	6,000	1,800	4,200
Gravel crushing	23,500	23,513	(13)
Cold patch	1,000	365	635
Calcium chloride	11,500	10,456	1,044
Hot mix	1,600	354	1,246
Culverts/posts	8,000	2,293	5,707
Guardrails	8,500	7,754	746
Road signs	2,500	5,102	(2,602)
Snow fence	1,000	0	1,000
Bridge maintenance	650	650	0
Gravel pit maintenance	8,000	6,486	1,514
Property damage - snow plow	500	0	500
Property casualty	4,517	5,438	(921)
Towing expenses	1,500	385	1,115
Total highway equipment	<u>176,217</u>	<u>158,985</u>	<u>17,232</u>
Reserve accounts			
Equipment reserve	10,000	15,000	(5,000)
Salt shed reserve	4,000	0	4,000
Building/grounds repair and replacement	5,000	0	5,000
Paving/resurfacing reserve	31,000	7,460	23,540
Road rehabilitation project	0	105,915	(105,915)
Cold Springs culvert grant	0	101	(101)
Granite culvert grant	0	4,500	(4,500)
Baptist culvert grant	0	8,690	(8,690)
Total reserve accounts	<u>50,000</u>	<u>141,666</u>	<u>(91,666)</u>
Employee expenses			
Salaries	193,384	176,988	16,396
Training/seminars	1,800	753	1,047
Health insurance	22,516	18,070	4,446
Health insurance deductible	5,000	1,266	3,734
Retirement	9,358	8,428	930
Social Security	14,794	12,679	2,115
Unemployment compensation	2,196	1,958	238
Work attire	3,200	4,640	(1,440)
Workers' compensation	9,218	9,468	(250)
Total employee benefits	<u>261,466</u>	<u>234,250</u>	<u>27,216</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
STATEMENT OF REVENUE, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
GENERAL AND HIGHWAY FUNDS
YEAR ENDED JUNE 30, 2003

EXHIBIT C

	Budget	Actual	Variance Favorable (Unfavorable)
Equipment lease/purchase			
1998 JD backhoe	15,028	15,027	1
JD grader	30,385	30,384	1
New bucket loader	40,175	105,874	(65,699)
Total equipment lease/purchase	<u>85,588</u>	<u>151,285</u>	<u>(65,697)</u>
Garage			
Telephone	700	334	366
Electricity	2,100	1,840	260
Water	800	0	800
Sewer	200	0	200
Fuel oil	2,800	2,842	(42)
Maintenance	3,000	5,376	(2,376)
Tool/equipment	2,500	1,711	789
Total garage	<u>12,100</u>	<u>12,103</u>	<u>(3)</u>
Total highway fund	<u>624,496</u>	<u>731,331</u>	<u>(106,835)</u>
Debt service	<u>0</u>	<u>30,666</u>	<u>(30,666)</u>
Fire District			
Appropriation	<u>148,348</u>	<u>148,348</u>	<u>0</u>
Total expenditures	<u>1,237,770</u>	<u>1,352,673</u>	<u>(114,903)</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES BEFORE OTHER FINANCING SOURCES	7,480	91,078	83,598
OTHER FINANCING SOURCES (USES)			
Note payable proceeds	<u>0</u>	<u>78,067</u>	<u>78,067</u>
EXCESS OF REVENUE AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ 7,480</u>	169,145	<u>\$ 161,665</u>
FUND BALANCE - JULY 1, 2002		<u>187,894</u>	
FUND BALANCE - JUNE 30, 2003		<u>\$ 357,039</u>	

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINED STATEMENT OF REVENUE, EXPENSES
 AND CHANGES IN FUND EQUITY
 PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 2003

EXHIBIT D

	Proprietary Fund Types		Nonexpendable Trust Funds			Totals (Memorandum only)
	Sewer Fund	Water Fund	Cemetery Funds	C.M. Seaver Overseer's Fund	Playground Fund	
Operating Revenue						
Assessments	\$ 82,010	\$ 127,987	\$ 0	\$ 0	\$ 0	\$ 209,997
Interest and penalties	2,181	2,878	0	0	0	5,059
Investment income	0	0	9,508	667	804	10,979
Lot sales	0	0	2,000	0	0	2,000
Miscellaneous	0	7,862	0	0	0	7,862
Total operating revenue	84,191	138,727	11,508	667	804	235,897
Operating Expenses						
Administration	6,500	6,500	0	0	0	13,000
Supplies	0	2,788	0	0	0	2,788
Electricity	8,529	17,412	0	0	0	25,941
Capital improvements	888	0	0	0	0	888
Simon operation	49,607	19,483	0	0	0	69,090
Contracted services	11,100	0	0	0	0	11,100
Engineering fees	0	4,088	0	0	0	4,088
Miscellaneous services/supplies	0	7,328	1,425	50	0	8,803
Distribution mains	0	108,269	0	0	0	108,269
Repairs	497	0	0	0	0	497
Permits/testing	899	5,015	0	0	0	5,914
Property & casualty	8,411	1,601	0	0	0	10,012
Principal	0	12,062	0	0	0	12,062
Interest	0	6,696	0	0	0	6,696
Total operating expenses	86,431	191,242	1,425	50	0	279,148
Net Income (Loss)	(2,240)	(52,515)	10,083	617	804	(43,251)
Fund Equity - July 1, 2002	107,427	100,522	169,152	19,859	12,862	409,822
Fund Equity - June 30, 2003	\$ 105,187	\$ 48,007	\$ 179,235	\$ 20,476	\$ 13,666	\$ 366,571

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINED STATEMENT OF CASH FLOWS
 PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
 YEAR ENDED JUNE 30, 2003

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES
	Enterprise Funds		Nonexpendable
	Sewer Fund	Water Fund	Trust Funds
CASH FLOWS FROM (TO) OPERATING ACTIVITIES			
Operating income	\$ (2,240)	\$ (52,515)	\$ 11,504
Adjustments to reconcile operating income to net cash provided (used) by operating activities:			
Unrealized gain on investments	0	0	(2,906)
Decrease in assessments receivable	4,477	8,370	0
Decrease in interest receivable	320	681	0
Decrease in penalties receivable	324	736	0
Decrease in accounts payable	(87)	(7,108)	0
Net cash from (to) operating activities	<u>2,794</u>	<u>(49,836)</u>	<u>8,598</u>
CASH FLOWS TO INVESTING ACTIVITIES			
Purchase of investments	<u>0</u>	<u>0</u>	<u>(6,626)</u>
CASH FLOWS FROM (TO) FINANCING ACTIVITIES			
Increase (decrease) in due from other funds	<u>(2,794)</u>	<u>49,836</u>	<u>0</u>
Net cash from (to) financing activities	<u>(2,794)</u>	<u>49,836</u>	<u>0</u>
NET INCREASE IN CASH	0	0	1,972
CASH BALANCES - JULY 1, 2002	<u>0</u>	<u>0</u>	<u>16,292</u>
CASH BALANCES - JUNE 30, 2003	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 18,264</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

The Town of Williamstown (the Town) is a unit of local government organized under the statutes of the State of Vermont. The Town operates under a Selectboard-Manager form of government and provides various services as authorized and funded by State government or Town voters.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements include all of the funds relevant to the Town and are prepared in accordance with U.S. generally accepted accounting principles (GAAP). The Town applies all relevant Governmental Accounting Standards Board (GASB) pronouncements. Proprietary funds apply Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. The following is a summary of the more significant policies.

The Reporting Entity

The criteria of oversight responsibility, special financial relationships, and scope of public service was used in determining the agencies or entities which comprise the Town of Williamstown for financial reporting purposes. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations and accountability for fiscal matters. Based on these criteria, there are no agencies or entities that should be combined with the financial statements of the Town.

Fund Accounting

The accounts of the Town of Williamstown are organized on the basis of funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts, which are comprised of each fund's assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based on the purposes for which they are to be spent and the means by which spending activities are controlled. The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurements of results of operations. The various fund types and account groups are as follows:

Governmental Funds

General Fund - The General Fund is the general operating fund of the Town, and is used to account for all financial resources except those required to be accounted for in another fund.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes because of regulatory provisions or administrative action.

Proprietary Funds

Enterprise Funds - These funds are established to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Fiduciary Funds

Trust Funds - Trust Funds are used to account for assets held by the Town in a trustee capacity for individuals, private organizations, and other governments and for other funds. The terms "nonexpendable" and "expendable" refer to whether or not the government is under obligation to maintain the trust principal.

Account Groups

General Long-Term Debt Account Group - General long-term debt of the Town, not specifically the liability of any fund type, is accounted for in this account group.

General Fixed Asset Account Group - The financial statements of the General Fixed Asset Account Group are not included because the Town has not maintained records of historical costs of its fixed assets. Therefore, property, plant, equipment and furniture expenditures are charged to current operations and are not controlled through general fixed asset records.

Basis of Accounting

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

Governmental Funds are accounted for using the modified accrual basis of accounting. Under this method, revenues are recognized when they become measurable and available as net current assets. Licenses and permits, charges for services, fines and forfeits, and miscellaneous revenues are recorded as revenues when received. General property taxes, self-assessed taxes, and investment earnings are recorded when earned (when they are measurable and available).

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Basis of Accounting (continued)

Expenditures are generally recognized in the accounting period in which the fund liability is incurred. The exception to this general rule is to recognize principal and interest on general long-term debt when paid.

All Proprietary Funds are accounted for using the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

Fund Balances/Retained Earnings

Equity is classified in the following categories:

Reserved - Indicates the portion of equity that has been legally segregated or encumbered for specific future uses or not available for expenditure.

Unreserved - Indicates the portion of fund equity that is available for appropriation and expenditure in future periods.

Budgetary Accounting

The Town employs a formal budgetary process as a management control device during the year for the General Fund. The Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget and Actual, present comparisons of the budget with actual data. The budget numbers shown are on the same basis as the financial statements.

Cash and Cash Equivalents

Cash includes amounts in demand deposits as well as short-term investments with a maturity date within three months of the date acquired by the government.

Investments

Investments are carried at fair market value.

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Total Columns on Combined Statements

Total columns on the Combined Statements are captioned "Memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in fund balances in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation, as interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - PROPERTY TAXES

Property taxes in the Town of Williamstown support the School District, the Highway Fund, Special Articles, Fire District, and the General Fund. Taxes are due in three equal installments by the tenth of August, November and February. All late payments are subject to a penalty of 1% per month for the first 3 months and 1.5% per month thereafter. Any unpaid taxes after February 10th are subject to an 8% penalty. The tax rate for fiscal year 2003 was:

General Fund	\$ 0.2649
School	1.9430
Highway	0.3695
Special Articles	0.0367
Fire District	0.1212
Total Tax Rate	<u>\$ 2.7353</u>

NOTE 3 - CASH, INVESTMENTS, AND CATEGORIES OF RISK

Cash

The Town authorizes the Treasurer to invest excess cash in bank accounts (ex: certificates of deposits), obligations of the U.S. Treasury, commercial paper, corporate bonds and repurchase agreements.

There are three categories of credit risk that apply to a government's bank balances:

1. Insured by the FDIC or collateralized with securities held by the Town or by the Town's agent in the Town's name.
2. Collateralized with securities held by the pledging financial institution's trust department or its agent in the Town's name.
3. Uncollateralized, including any balances that are collateralized with securities held by the pledging financial institution or by its trust department, but not in the Town's name.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 3 - CASH, INVESTMENTS, AND CATEGORIES OF RISK (Continued)

The Town of Williamstown's cash balances are categorized below to give an indication of the level of risk assumed by the Town at year end.

Category 1	\$ 218,691
Category 2	425,793
Category 3	<u>3,896</u>
Total bank balance	648,380
Less net deposits in transit and outstanding checks	<u>(66,082)</u>
Total book balance	<u>\$ 582,298</u>

Investments

The Town's investments are categorized to provide an indication of the level of risk assumed by the Town of Williamstown. Category 1 includes investments that are insured or registered or for which the securities are held by the Town or its agent in the Town's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the broker's or dealer's trust department or agent in the Town's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent but not in the Town's name.

	Category			Market Value	Carrying Value
	1	2	3		
Certificates of Deposit	\$ 52,070	\$ 6,204	\$ 0	\$ 58,274	\$ 58,274
U.S. Government bonds and notes	126,727	0	0	126,727	126,727
State and municipal bonds	42,340	0	0	42,340	42,340
Corporate bonds	18,636	0	0	18,636	18,636
Common stock	9,213	0	0	9,213	9,213
	<u>\$ 248,986</u>	<u>\$ 6,204</u>	<u>\$ 0</u>	255,190	255,190
Mutual funds				<u>50,291</u>	<u>50,291</u>
				<u>\$ 305,481</u>	<u>\$ 305,481</u>

The Town has invested Library and Cemetery Funds in several mutual funds. Mutual funds are not required to be categorized by level of credit risk.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 3 - CASH, INVESTMENTS, AND CATEGORIES OF RISK (Continued)

Investment income includes the following:

	General Fund	Special Revenue Fund	Expendable Trust Funds	Nonexpendable Trust Funds
Interest and dividends	\$ 8,374	\$ 2,949	\$ 40	\$ 8,073
Unrealized gains (losses)	0	(621)	679	2,906
Total investment income	<u>\$ 8,374</u>	<u>\$ 2,328</u>	<u>\$ 719</u>	<u>\$ 10,979</u>

NOTE 4 - DUE TO/FROM OTHER FUNDS

As of June 30, 2003, interfund receivables and payables that resulted from various interfund transactions were as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$ 438,500
Highway Fund	210,031	0
Special Revenue Funds		
Appraisal Fund	20,323	0
Special Appropriations	128	0
Planning Grant	0	3,789
Enterprise Funds		
Sewer Fund	175,673	0
Water Fund	36,134	0
	<u>\$ 442,289</u>	<u>\$ 442,289</u>

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 5 - GENERAL LONG-TERM DEBT

General long-term debt at June 30, 2003 consisted of the following:

Bond payable, Vermont Municipal Bond Bank water bond #1, 7.3528% interest, principal payable semi-annually of \$2,062-\$2,199 on June 1, and December 1, bond matures 12/1/10.	\$ 17,006
Bond payable, Vermont Municipal Bond Bank water bond #2, 5.37% interest, principal payable annually of \$10,000 due 12/1 of each year until 2007, then \$5,000 annually, bond matures 12/1/16.	90,000
Note payable, Chittenden Bank Deficit borrowing, 3.4% interest, principal payable annually of \$30,667 on June 27, note matures June 27, 2005.	61,334
Note payable, Chittenden Bank Equipment note payable, 2.00% interest, principal payable annually of \$26,543 - \$27,584 on December 31, note matures 12/31/05.	<u>78,067</u>
Total Long-Term Debt	<u>\$ 246,407</u>

The change in general long-term debt is as follows:

	Balance 7/1/02	Increase (Decrease)	Balance 6/30/03
Water Bond #1	\$ 19,068	\$ (2,062)	\$ 17,006
Water Bond #2	100,000	(10,000)	90,000
Note Payable - Deficit borrowing	92,000	(30,666)	61,334
Equipment Note payable	14,732	(14,732)	0
Equipment Lease payable	27,939	(27,939)	0
Equipment Note payable	<u>0</u>	<u>78,067</u>	<u>78,067</u>
Total	<u>\$ 253,739</u>	<u>\$ (7,332)</u>	<u>\$ 246,407</u>

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 5 - GENERAL LONG-TERM DEBT (Continued)

Maturities are as follows:

	Principal	Interest	Total
2004	\$ 68,758	\$ 9,680	\$ 78,438
2005	68,767	7,439	76,206
2006	38,117	5,184	43,301
2007	12,112	3,961	16,073
2008	12,130	3,386	15,516
Thereafter	46,523	12,907	59,430
	<u>\$ 246,407</u>	<u>\$ 42,557</u>	<u>\$ 288,964</u>

NOTE 6 - PENSION PLAN

Defined Benefit Plan

All employees of the Town of Williamstown are eligible for coverage by the Vermont Municipal Employees' Retirement System (VMERS). VMERS is a cost sharing multiple-employer public employees' retirement system. Vermont State statutes provide the authority under which benefit provisions and the obligation to contribute are established. The Town and the employees make required contributions to the System based upon a valuation report prepared by the System's actuary.

There are four levels of contributions and benefits in the System called Group A, Group B, Group C and Group D. Employee contributions are 2.5%, 4.5%, 9% and 11% of gross pay and employer contributions are 4%, 5%, 6% and 9% of gross pay for Group A, Group B, Group C and Group D plan members, respectively.

All employees of the Town are covered under Plan B. Employees are eligible for normal retirement after reaching age 62, provided they have completed five (5) years of service. Early retirement at a reduced payment is available as early as age 55, provided the employee has completed the five (5) years of service.

Covered wages paid under the plan were \$306,300 out of total wages of \$352,274. Contributions by the Town of Williamstown were \$15,315 for fiscal year 2003 and \$11,994 for fiscal year 2002.

The law requires the retirement fund to remain in actuarial balance. This guarantees to the members the availability of funds to pay their benefits when they retire.

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 6 - PENSION PLAN (Continued)

The State of Vermont issues an audited Financial Report that includes financial statements and required disclosures. This report may be obtained by writing the State Auditor of Accounts, 132 State Street, Montpelier, VT 05602.

NOTE 7 - RESERVED FUND BALANCES

The Reserved Fund Balances are as follows:

General Fund	
Records restoration	\$ 9,551
Ambulance equipment replacement	12,000
Salt shed	4,000
	<u>25,551</u>
Highway Fund	<u>243,578</u>
Special Revenue Funds	
Appraisal Fund	71,095
Planning Grants	90
Ainsworth Public Library	60,559
Special Appropriations	128
Cemetery Fund	1,750
	<u>133,622</u>
Fiduciary Fund Types	
Nonexpendable Trust Funds	
Cemetery Fund	179,235
C.M. Seaver Overseer's Fund	20,476
C.M. Seaver Playground Fund	13,666
	<u>213,377</u>
Expendable Trust Funds	
Laura L. Ainsworth Jr. High School Fund	9,734
Henry S. Baker & Edna Ferma Memorial Fund	4,310
	<u>14,044</u>
Total Reserved Fund Balance	<u>\$ 630,172</u>

TOWN OF WILLIAMSTOWN, VERMONT

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2003

(Continued)

NOTE 8 - DEFERRED REVENUE

Deferred revenue of \$81,146 in the General Fund represents delinquent taxes, interest, penalties, and delinquent tax sale accounts receivable not collected within 60 days after year end. Deferred revenue of \$82,010 in the Sewer Fund represents sewer billings for fiscal year 2004.

NOTE 9 - RISK MANAGEMENT

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and injuries to employees. The Town maintains commercial insurance coverage covering each of those risks of loss through the Vermont League of Cities and Towns. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this commercial coverage in any of the past three (3) fiscal years.

NOTE 10 - CONTINGENCY

The Town of Williamstown participates in a number of federally assisted and state grant programs that are subject to audits by the grantors or their representatives. The audits of these programs for or including the year ended June 30, 2003 have not yet been reviewed by the grantor agencies. Accordingly, compliance with applicable grant requirements will be established at some future date. The amount, if any, of expenditures which may be disallowed by the granting agencies cannot be determined at this time, although the Town expects such amounts, if any, to be immaterial.

NOTE 11 - SUBSEQUENT EVENT

On July 9, 2003, the Town received note proceeds of \$78,000 from the Chittenden Bank for the purchase of a vehicle. The note requires a payment of \$78,000 plus interest of 2% on July 8, 2004.

TOWN OF WILLIAMSTOWN, VERMONT
COMBINING BALANCE SHEET
SPECIAL REVENUE FUNDS
JUNE 30, 2003

SCHEDULE 1

	Appraisal Fund	Planning Grants	Special Appropriations	Cemetery Fund	Ainsworth Public Library Fund	Totals (Memorandum only)
ASSETS						
Cash	\$ 0	\$ 0	\$ 0	\$ 1,750	\$ 9,351	\$ 11,101
A/R - State of Vermont	0	3,879	0	0	0	3,879
Investments	50,772	0	0	0	51,208	101,980
Due from other funds	20,323	0	128	0	0	20,451
Total assets	<u>\$ 71,095</u>	<u>\$ 3,879</u>	<u>\$ 128</u>	<u>\$ 1,750</u>	<u>\$ 60,559</u>	<u>\$ 137,411</u>
LIABILITIES AND FUND BALANCES						
Liabilities						
Due to other funds	\$ 0	\$ 3,789	\$ 0	\$ 0	\$ 0	\$ 3,789
Fund Balances						
Reserved	71,095	90	128	1,750	60,559	133,622
Total liabilities and fund balances	<u>\$ 71,095</u>	<u>\$ 3,879</u>	<u>\$ 128</u>	<u>\$ 1,750</u>	<u>\$ 60,559</u>	<u>\$ 137,411</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINING SCHEDULE OF REVENUE, EXPENDITURES AND
 CHANGES IN FUND BALANCES
 SPECIAL REVENUE FUNDS
 YEAR ENDED JUNE 30, 2003

SCHEDULE 2

	Appraisal	Planning	Special	Cemetery	Ainsworth Public Library	Totals (Memorandum only)
	Fund	Grant	Appropriations	Fund	Fund	
REVENUE						
Private	\$ 0	\$ 8,770	\$ 0	\$ 0	\$ 13,694	\$ 22,464
State	10,955	3,879	0	2,700	0	17,534
Investment income	1,881	0	0	0	447	2,328
Miscellaneous income	0	0	0	1,875	1,144	3,019
Property tax	0	0	15,975	0	0	15,975
Total revenue	<u>12,836</u>	<u>12,649</u>	<u>15,975</u>	<u>4,575</u>	<u>15,285</u>	<u>61,320</u>
EXPENDITURES						
Program expenses	1,538	15,131	0	2,825	13,782	33,276
Historical bldg. repairs	0	0	7,872	0	0	7,872
RSVP	0	0	500	0	0	500
Orange County Diversion	0	0	225	0	0	225
Washington County Youth	0	0	250	0	0	250
CV Home Health & Hospice	0	0	3,500	0	0	3,500
CV Council on Aging	0	0	600	0	0	600
Peoples Health & Wellness	0	0	1,000	0	0	1,000
CV Adult Basic Education	0	0	1,500	0	0	1,500
Wheels	0	0	100	0	0	100
Central VT Com. Action Council	0	0	300	0	0	300
Total expenditures	<u>1,538</u>	<u>15,131</u>	<u>15,847</u>	<u>2,825</u>	<u>13,782</u>	<u>49,123</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	11,298	(2,482)	128	1,750	1,503	12,197
FUND BALANCES - July 1, 2002	<u>59,797</u>	<u>2,572</u>	<u>0</u>	<u>0</u>	<u>59,056</u>	<u>121,425</u>
FUND BALANCES - June 30, 2003	<u>\$ 71,095</u>	<u>\$ 90</u>	<u>\$ 128</u>	<u>\$ 1,750</u>	<u>\$ 60,559</u>	<u>\$ 133,622</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINING BALANCE SHEET
 PROPRIETARY FUND TYPES
 JUNE 30, 2003

SCHEDULE 3

	Sewer Fund	Water Fund	Totals (Memorandum Only)
ASSETS			
Delinquent assessments receivable	\$ 10,087	\$ 10,874	\$ 20,961
Delinquent interest receivable	658	190	848
Delinquent penalties receivable	779	809	1,588
Due from other funds	175,673	36,134	211,807
	<u>175,673</u>	<u>36,134</u>	<u>211,807</u>
Total assets	<u>\$ 187,197</u>	<u>\$ 48,007</u>	<u>\$ 235,204</u>
LIABILITIES AND FUND EQUITY			
Liabilities			
Deferred revenue	\$ 82,010	\$ 0	\$ 82,010
	<u>82,010</u>	<u>0</u>	<u>82,010</u>
Total liabilities	<u>82,010</u>	<u>0</u>	<u>82,010</u>
Fund Equity			
Retained earnings	105,187	48,007	153,194
	<u>105,187</u>	<u>48,007</u>	<u>153,194</u>
Total fund equity	<u>105,187</u>	<u>48,007</u>	<u>153,194</u>
Total liabilities and fund equity	<u>\$ 187,197</u>	<u>\$ 48,007</u>	<u>\$ 235,204</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINING BALANCE SHEET
 FIDUCIARY FUND TYPE - NONEXPENDABLE TRUST FUNDS
 JUNE 30, 2003

SCHEDULE 4

	Cemetery Fund	C.M. Seaver		Totals (Memorandum only)
		Overseer's Fund	Playground Fund	
ASSETS				
Cash	\$ 10,395	\$ 3,569	\$ 4,300	\$ 18,264
Investments	168,840	16,907	9,366	195,113
Total assets	<u>\$ 179,235</u>	<u>\$ 20,476</u>	<u>\$ 13,666</u>	<u>\$ 213,377</u>
LIABILITIES AND FUND BALANCES				
Fund Balances				
Reserved	\$ 179,235	\$ 20,476	\$ 13,666	\$ 213,377
Total fund balances	<u>179,235</u>	<u>20,476</u>	<u>13,666</u>	<u>213,377</u>
Total liabilities and fund balances	<u>\$ 179,235</u>	<u>\$ 20,476</u>	<u>\$ 13,666</u>	<u>\$ 213,377</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINING BALANCE SHEET
 FIDUCIARY FUND TYPE - EXPENDABLE TRUST FUNDS
 JUNE 30, 2003

SCHEDULE 5

	Laura L. Ainsworth Jr. High School Fund	Henry S. Baker & Edna Ferna Memorial Fund	<u>Totals</u>
ASSETS			
Cash	\$ 1,346	\$ 4,310	\$ 5,656
Investments	<u>8,388</u>	<u>0</u>	<u>8,388</u>
Total assets	<u>\$ 9,734</u>	<u>\$ 4,310</u>	<u>\$ 14,044</u>
LIABILITIES AND FUND BALANCES			
Fund Balances			
Reserved	\$ 9,734	\$ 4,310	\$ 14,044
Total fund balances	<u>9,734</u>	<u>4,310</u>	<u>14,044</u>
Total liabilities and fund balances	<u>\$ 9,734</u>	<u>\$ 4,310</u>	<u>\$ 14,044</u>

See Notes to Financial Statements.

TOWN OF WILLIAMSTOWN, VERMONT
 COMBINING SCHEDULE OF REVENUE, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 FIDUCIARY FUND TYPE - EXPENDABLE TRUST FUNDS
 YEAR ENDED JUNE 30, 2003

SCHEDULE 6

	Laura L. Ainsworth Jr. High School Fund	Henry S. Baker & Edna Ferma Memorial Fund	Totals
REVENUE			
Investment income	\$ 687	\$ 32	\$ 719
EXPENDITURES	<u>0</u>	<u>200</u>	<u>200</u>
EXCESS OF REVENUE OVER EXPENDITURES	687	(168)	519
FUND BALANCES - July 1, 2002	<u>9,047</u>	<u>4,478</u>	<u>13,525</u>
FUND BALANCES - June 30, 2003	<u>\$ 9,734</u>	<u>\$ 4,310</u>	<u>\$ 14,044</u>

See Notes to Financial Statements.

ORANGE COUNTY SHERIFF'S DEPARTMENT

2003 was a year that the Vermont Legislature formed a Law Enforcement summer study group to look at Rural Law Enforcement in Vermont. One of the members appointed to this group was Representative Sylvia Kennedy (Chelsea). Orange County is considered one of the more rural counties in the State and she took a very active roll on this committee. She and Sheriff McClure met many times and he briefed her on such important issues as the 1976 Stowe v. Lamolille Supreme Court decision that took county funding away from every Sheriff's Department in Vermont. Rep. Kennedy formed a sub committee, that included all 14 Sheriffs, the Vermont League of Cities and Towns, President of the County Assistant judges Association, and our own Orange County Assistant Judges, and we met during much of the late summer months in Chelsea. The Sub-committee came up with some ideas to help stem a growing and serious concern for lack of local funds to adequately support law enforcement needs in rural Vermont. Sheriff McClure (Orange), Sheriff Elrick (Rutland), Sheriff Coons (Addison) and Rep. Kennedy all met with Governor Douglas to discuss some possible solutions to the issues related to Rural Law Enforcement in Vermont.

Crime does not stop at town lines, and once a crime crosses that line where does the funding come from to pay the Deputies? Not every town has law enforcement contracts and most contracts are very small and only allow for an hour or two a week. The only way that local law enforcement by the Sheriff can be used in rural Vermont is to restore County funding to the Sheriffs Departments, enough so that there may be at least one Deputy on duty somewhere in the County 24 hours a day, 7 days a week to respond to citizens concerns. This funding will not eliminate or replace town contracts. A town contract does not guarantee that a Deputy will be on duty when you need one, unless the contract is for 24/7 coverage and there are none like that in Orange County. A contract like that would cost close to \$375,000. This is a very complicated issue that the Legislature will be looking at this year. Each County will need to assess through some form of representation from each town, how much law enforcement is going to be required from their County Sheriff. For example, Chittenden County will require very little law enforcement from its Sheriff (most towns and cities in Chittenden have a PD), and would be funded accordingly. But, in a county like Orange, the Sheriff may need to be funded to support all 17 towns. Many towns require law enforcement, but cannot afford even a small contract. And, those with a small contract most likely will not have the service of an officer when it is needed.

2003 recorded a total of 469 incidents or calls for service in Williamstown as compared to a total of 488 a year ago. There were 61 animal complaints this year, almost exactly the same as last year. All Motor Vehicle incidents totaled 127 verses 85 in 2002. Property related incidents are 97 this year as opposed to 101 in 2002. Of those property crimes, reported burglaries in 2003 were 7, and are down from last year's report of 15, but larcenies are up in 2003 and totaled 20 as opposed to 9 in 2002.

Dennis McClure
Sheriff

CENTRAL VERMONT REGIONAL PLANNING COMMISSION 2003 ANNUAL REPORT TOWN OF WILLIAMSTOWN

The Central Vermont Regional Planning Commission (CVRPC) is a consortium of 23 towns and cities in Washington County and western Orange County. CVRPC provides a forum in which municipalities work together to address regional issues and opportunities. It also offers its member communities professional assistance with local planning efforts through its experienced and knowledgeable staff.

This past year, the Commission initiated, completed, and/or continued work on several projects of regional and local interest, including development of a commercial and industrial sites database done in cooperation with the Central Vermont Economic Development Corporation and the Central Vermont Chamber of Commerce. The Commission focused on quality of life issues that are addressed in the Regional Plan and worked on the update of the Regional Transportation Plan that also serves as the transportation element of the Regional Plan. With the completion of the revisions to these Plans, both documents were adopted by the Commission. In addition, the Commission's Transportation Advisory Committee annually evaluates the regional inter-model transportation needs and problems and makes recommendations to the State Transportation Agency on projects that should be included in the Agency's five year capital program. The Commission is also involved in the review of regionally significant Act 250 development projects and the local designation of village and growth centers. The Commission continues to work on the development of regional and local pre-disaster mitigation plans, approved 8 town plans during the year, and was awarded an EPA Brownfields grant to identify and assess potential brownfields sites.

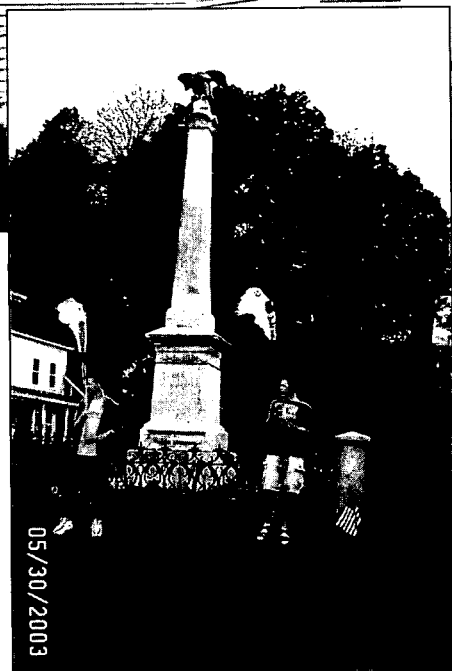
CVRPC assisted the Town with the review of Act 250 applications, municipal plan and zoning bylaw updates, soil mapping, and began a study of the risk of erosion to the banks of the Stevens Branch.

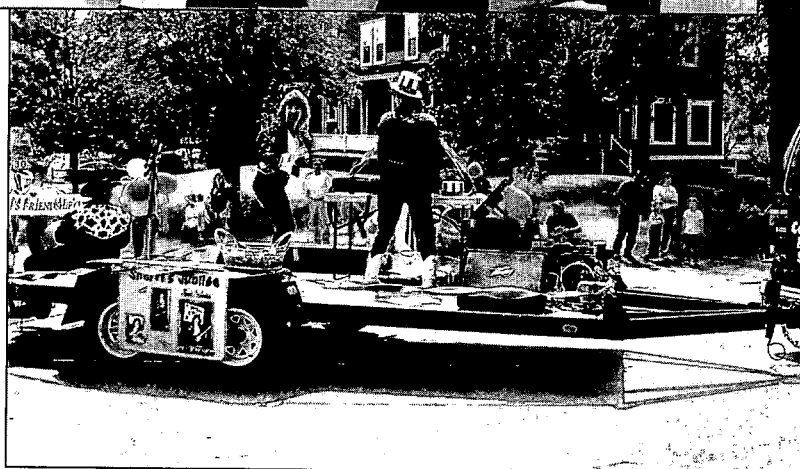
CVRPC continues to work with local officials to provide GIS mapping, including planning maps for a variety of projects and municipal plans, bicycle path suitability maps, and maps of the region's natural resources. CVRPC provides model bylaws, such as the telecommunication facilities bylaws that can be used as a stand-alone ordinance or as an amendment to existing zoning bylaws. CVRPC continues to maintain its web-based planning tools that can guide officials in updating town plans and zoning ordinances and finding additional resources related to planning.

Thank you for your continued support. We look forward to another year of serving our member communities and the Central Vermont Region.

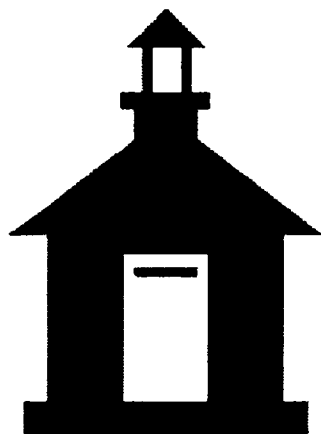
Susan M. Sinclair, Executive Director
Larry Hebert, Commissioner

MEMORIAL DAY 2003





**WILLIAMSTOWN
SCHOOL
REPORTS**



WILLIAMSTOWN SCHOOL DISTRICT WARNING

The legal voters of the Town of Williamstown School District in the County of Orange, in the State of Vermont, are hereby warned to meet at the Middle High School on Tuesday, March 2, 2004, A.D. at 10:00 o'clock a.m. in the morning to act upon the following Articles, viz:

- Article I To elect all necessary Town School District officers for school director for the ensuing year by Australian Ballot. For the purpose of this article, the polls will be opened at 10:00 o'clock a.m. and closed at 7:00 o'clock p.m.
- Article II To see if the Town School District will authorize the Board of Directors to borrow money on the notes of the Town School District or otherwise, in anticipation of taxes.
- Article III To see if the Town School District will vote to change the date of the annual school meeting to the first Tuesday of May at 7:00 o'clock p.m. beginning in 2005.
- Article IV To see what sum of money, if any, the Town School District will vote to pay the School Directors.
- Article V To see if the Town School District will authorize the School Directors to seek a waiver of the kindergarten student attendance days from the State Board of Education in order to continue the current all day programming schedule.
- Article VI To see if the Town School District will vote to raise and appropriate the sum of \$5,527,802 or some other sum, for the operation of the school for the ensuing year.
- Article VII To see if the School District of Williamstown vote to raise and appropriate the sum of \$3000 as the share of the district in order to finance the study of the advisability of forming a union middle school district with some or all of the following school districts: Washington and Orange for that purpose.
- Article VIII To see if the Town School District will vote to raise and appropriate the sum of \$200,000 or some other sum, to be placed in the Capital Improvement Fund.
- Article IX To see if the Town School District will vote to raise and appropriate the sum not to exceed \$50,000, in order to purchase a new bus.
- Article X To transact any other business that may properly come before this meeting.

Dated this 26th day of January, 2004.

WILLIAMSTOWN SCHOOL DIRECTORS
Rodney Graham Wayne Emmons
Alvin Avery David Evans
Matt Rouleau

WILLIAMSTOWN ELEMENTARY SCHOOL PRINCIPAL'S REPORT

As the new principal at Williamstown Elementary School (WES), I would like to let you know how excited I am to be working for this school district. The programs that have been put into place over the past few years are well on their way to making a difference in student learning.

There have been some changes in the staff. I have moved into the principal role that was vacated by Susette Bollard, longtime WES principal and teacher. She has not gone far, though. She is now serving as the Curriculum Coordinator for Orange North Supervisory Union (ONSU). In this role, she is able to help WES continue the programs that are having a positive effect on student learning. Jil Pomerantz brings a wealth of experience to our Special Education Department as a Speech/Language Pathologist. Dina Dubois is the new Reading Specialist at WES. She is working within classrooms supporting the teachers by helping students in both whole group and small group instructional settings. Lisa Campbell is the new Essential Early Education (EEE) coordinator who works with the entire ONSU, but we are fortunate to have her housed here at WES.

Reading instruction is a continued focus. We are in the third and last year of receiving funds and assistance through the *Reading Improvement Project/Statewide Improvement Grant*. This grant has provided our K-3 grades with technical assistance in the form of an Early Literacy Specialist as well as financial support of \$12,500 to use for materials and professional development. We have seen the benefit of our focus over the past three years, with 91%, 91% and 89% of our 2nd grade students having met or exceeded the standard in the Vermont Development Reading Assessment. This is compared with statewide results of 82% meeting or exceeding the standard. At the 4th grade level, our reading comprehension scores are slightly below state average. To address this, we are devoting two staff meetings per month to professional development around reading comprehension.

Mathematics also continues to be a focus. We are in the fourth year of implementing *Investigation in Number, Data, and Space* in Grades K through 5. The 4th grade New Standards Reference Exam points to significant gains, especially in Math Concepts and Math Problem Solving, though we still lie below the state average. Four of our teacher as well as myself have received extensive training in Math Best Practices. We are devoting one staff meeting a month to math professional development.

Beyond academics, a goal this year is to look at school climate issues. We are working with Vermont Department of Education consultant to help us develop a program that addresses the need for an emotionally and physically safe environment for all of the members of our community. A necessary component of this program is to educate student to learn strategies to handle their normal day to day frustrations and conflicts in a positive, socially appropriate way. Though academics plays a big part in what we do here at WES, one of the most important lessons that we can teach children is how to be good neighbors and productive citizens.

Our school enrollment has increased this year. Between the beginning of school and early November, when this report was written, WES has gained 30 new students, a more than 10% increase! As we begin to build our budget for next year, we need to take into account this increase, making sure that we are providing enough resources for our larger population.

I am honored to be able to lead Williamstown Elementary School. You have a school that you can be proud of, and a staff that is not complacent to stay with the status quo, but who continues to work hard to educate themselves in order to better educate the children of Williamstown.

Respectfully submitted,

Elaine Watson
Principal
Williamstown Elementary School

WILLIAMSTOWN MIDDLE HIGH SCHOOL PRINCIPAL'S REPORT 2004

Continued efforts at developing a school of quality for Williamstown middle and high school students characterizes activities this 2003-2004 school year. Courses, activities, and the schedule are organized to create opportunities for increased student achievement.

We are pleased to report, first and foremost, that WMHS has met the requirements for Adequate Yearly Progress (AYP). This means that more of WMHS students are achieving and/or exceeding the State's standards for student achievement. In Vermont, school success is measured by student achievement on the New Standards Reference Examination (NSRE), which is administered in March of each year. If you would like more information about Vermont State Standards, please go directly to the Department of Education website at: www.state.vt.us. The Department of Education offers a wide variety of information, programs, and services for families and community members.

COMPREHENSIVE SCHOOL REFORM GRANT

Williamstown Middle High School was awarded a Comprehensive School Grant for the next three years. The annual award is \$50,000. The primary goal is to improve student performance in the areas of literacy and mathematics. In the area of literacy, the following goals have been articulated:

- ★ To provide all faculty and staff the skills and strategies necessary to incorporate reading and writing instruction across the curriculum on a continuing basis
- ★ To increase reading and writing opportunities across the curriculum
- ★ To evaluate usefulness of the SCIA (Standards/Evidence, Curricular Expectations, Instructional Strategies, Assessment) map
- ★ To encourage lifelong readers and writers
- ★ To increase state and local assessment scores

This year, we are focusing efforts at the Middle School level. Kim Deslaurier, Valerie Bigglestone, Lorraine Gelinis, and Katie Raymond are working closely with CSR consultants Bea Johnstone and Lynn Murray, as well as with ONSU Curriculum Coordinator, Susette LaFlesche Bollard and myself, to develop a balanced literacy program in grade 6-8. We are also developing more extensive classroom based reading libraries.

HIGH SCHOOLS ON THE MOVE

In October 2003, the Vermont State Board of Education adopted a resolution in support of Vermont's high school renewal initiative, High Schools on the Move (HSOM). This document endorses the vision of HSOM and supports its 12 principles as a promising approach to accomplishing significant and lasting improvement in Vermont's secondary schools. We have been part of High Schools on the Move for the past year. We know that we want to restructure WMHS with the following goals in mind:

- ★ Raise standards
- ★ Improve student achievement levels
- ★ Increase student accountability
- ★ Respond to the needs of each student

As a result of our work with High Schools on the Move, the Grade 9 and Grade 10 learning experience has been re-designed to incorporate the spirit of the 12 Principles. We now offer an interdisciplinary experience for students in these grades, providing more substantive, critical thinking activities. Core 9 and Core 10 combine English, Science, and Social Studies in an approach that allows students to develop individually as well as part of a team. The Cores also focus on the development of organization and study skills for students at these levels. Strong foundational knowledge for every study is the goal of the Core system, allowing students to be able to develop

personalized learning plans in their upper class years. This foundational knowledge includes:

- ★ Writing Conventions
- ★ Writing Dimensions
- ★ How to do research, plagiarism, MLA, and citation
- ★ Lab report
- ★ Narrative
- ★ Persuasive
- ★ Procedure
- ★ Personal Essay
- ★ Response to Literature
- ★ Business Letter
- ★ Presentation skills
- ★ Reading experience
- ★ Scientific Method
- ★ Math skills
- ★ Problem solving method
- ★ Core curriculum, including CORE areas, math, art, music, technology, health, outside learning, etc.
- ★ Understanding of local, regional, national, and global community systems
- ★ Understanding of the effects of prejudice, tolerance, and forms of social and ecological diversity

In order to gauge student academic development in the Core, the following activities are required:

- ★ Presentation/portfolio/ recorded evidence of:
 - ✓ Reading
 - ✓ Scientific Method
 - ✓ Math
 - ✓ Problem Solving
 - ✓ Community Systems
 - ✓ Diversity
- ★ Research paper with MLA documentation
- ★ Piece of writing received by a public audience (publication)
- ★ One example of each of the five kinds of writing
- ★ Lab Report
- ★ Present to an audience
- ★ Speak to others on a topic and answer questions
- ★ Use media (science diagrams, maps, images, charts, recordings, etc.)
- ★ Recognize a problem, find resources, use them, and propose solutions
- ★ Reflection on learning in Lower School
 - ✓ What have you learned?
 - ✓ How have you changed?
 - ✓ Where are you going?
 - ✓ Imaginative Plan for upper class years, post high school, and consideration of options

ACTION PLANNING and STUDY GROUPS

Each year, the Vermont Department of Education, under Act 168, requires that schools review and submit an action plan for the development of programs and initiatives dedicated to improving student achievement. The current Comprehensive School Reform and High Schools on the Move initiatives are outcomes of past planning. As a school community, we continue to evaluate data and adjust our plans for the future. To accommodate this planning process we have chosen to focus on five areas that research shows have a direct impact on student achievement: LITERACY, MATH, SCHOOL CLIMATE, SCHOOL/HOME COMMUNICATION, AND HEALTH. In an at-

tempt to improve school/home communication we are working on developing a more user friendly website, so that parents can have access to important information about the school calendar and programs. In addition, we are piloting software that will allow students and parents to communicate more readily with teachers about homework, assignments, grades, and conduct. Please take an opportunity to visit our website at: www.williamstownschoos.org.

NEW FACULTY AND STAFF

Our professional community welcomes the following faculty and staff new to WMHS this school year:

- ★ **Seth Marineau**, Student Support Specialist/Administrative Intern
- ★ **George Gross**, Grade 7/8 Science Teacher
- ★ **Carol McGinness**, Special Educator
- ★ **Janet Hammond**, Speech Language Pathologist
- ★ **Doris Jacques**, Venture, High School English Teacher
- ★ **Craig Tassie**, Athletic Director
- ★ **Winona Johnson**, Secretary
- ★ **Kathy Belyea**, Instructional Assistant
- ★ **Kenneth Bunce**, Instructional Assistant
- ★ **Geral Carmel**, Custodian
- ★ **Alice Jones**, Instructional Assistant
- ★ **Yoko Kishishita**, Instructional Assistant
- ★ **Mabel Parks**, Instructional Assistant
- ★ **Nathina Roy**, Instructional Assistant
- ★ **Julie Salter**, Instructional Assistant

Respectfully,

Kathleen Morris-Kortz
Principal
Williamstown Middle High School

WILLIAMSTOWN SCHOOL DISTRICT
ENROLLMENT

YEAR	PK	K	1	GRADES					3	4	5	6	7	8	9	10	11	12	TOTAL
				2	3	4	5	6	7	8	9	10	11	12					
95-96	36	42	47	38	43	40	51	43	46	31	56	49	50	32					604
96-97	30	41	46	46	33	41	39	52	42	41	42	51	48	44					596
97-98	26	44	48	43	47	34	37	40	52	43	47	27	46	47					581
98-99	26	39	41	51	42	44	37	40	37	52	51	48	35	51					594
99-00	40	31	35	41	45	40	41	38	44	37	60	41	39	22					554
00-01	27	27	32	34	34	48	39	50	37	49	59	42	38	45					561
01-02	26	33	44	32	38	35	45	41	51	40	66	50	49	40					590
02-03	40	33	39	42	37	37	38	47	42	54	51	50	39	38					587
03-04																			

ORANGE NORTH SUPERVISORY UNION BUDGET

YEAR	BUDGET	WILLIAMSTOWN SHARE	ADA'S
1995-1996	\$ 276,107.00	\$ 133,249.00	58.40%
1996-1997	\$ 269,147.00	\$ 135,410.00	58.50%
1997-1998	\$ 281,479.00	\$ 145,065.00	60.80%
1998-1999	\$ 386,609.00	\$ 201,818.00	59.70%
1999-2000	\$ 391,701.00	\$ 204,852.00	58.20%
2000-2001	\$ 419,180.76	\$ 237,685.00	61.00%
2001-2002	\$ 440,513.00	\$ 227,693.00	59.38%
2002-2003	\$ 462,814.00	\$ 222,671.00	61.35%
2003-2004	\$ 472,521.00	\$ 236,213.00	60.14%
2004-2005	\$ 518,704.00	\$ 291,669.00	62.97%

WILLIAMSTOWN TEACHERS/GUIDANCE/LIBRARIANS

YEAR	ELEMENTARY (K-5)	SECONDARY (6-12)
1995-1996	18.4	25.6
1996-1997	18.4	26.5
1997-1998	19.2	30.0
1998-1999	18.9	29.3
1999-2000	19.8	30.9
2000-2001	20.7	30.4
2001-2002	20.7	33.0
2002-2003	19.7	30.5
2003-2004	21.7	30.5

**Orange North Supervisory Union
Summary of Financial Operations**

<u>Expense</u>	<u>Budget</u> <u>02-03</u>	<u>Actual</u> <u>02-03</u>	<u>Budget</u> <u>03-04</u>	<u>Proposed</u> <u>04-05</u>
Salaries	\$ 296,313	\$ 232,476	\$ 242,193	\$ 302,996
Benefits	\$ 76,259	\$ 68,745	\$ 83,679	\$ 121,483
Repairs & Maintenance	\$ 1,600	\$ 2,804	\$ 2,914	\$ 4,160
Rent	\$ 16,892	\$ 16,872	\$ 17,210	\$ 18,000
Insurance	\$ 1,750	\$ 1,910	\$ 2,100	\$ 2,415
Telephone	\$ 8,600	\$ 7,130	\$ 6,750	\$ 6,750
Postage	\$ 3,500	\$ 3,470	\$ 3,750	\$ 3,900
Advertising & Printing	\$ 5,375	\$ 3,045	\$ 4,375	\$ 1,875
Supplies	\$ 6,750	\$ 8,663	\$ 10,250	\$ 8,175
Equipment & Furniture	\$ 6,300	\$ 5,759	\$ 5,050	\$ 9,300
Professional Services	\$ 20,475	\$ 42,650	\$ 75,250	\$ 17,650
Travel	\$ 12,500	\$ 10,200	\$ 11,500	\$ 14,750
Miscellaneous- Dues/Fees -Other	\$ 6,500	\$ 16,632	\$ 7,500	\$ 7,250
Total	\$ 462,814	\$ 420,356	\$ 472,521	\$ 518,704

<u>Assessments</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Proposed</u>
Orange	\$ 70,184	\$ 70,184	\$ 81,545	\$ 91,754
Washington	\$ 70,079	\$ 70,079	\$ 72,036	\$ 79,790
Williamstown	\$ 222,671	\$ 222,671	\$ 236,213	\$ 291,669

Orange North Supervisory Union
State Aid For Special Education

Estimated 2002-2003

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State Aid For Special Education	Anticipated Special Education Expenditures
Orange	\$ 52,756	\$ -	\$ 97,500	\$ 4,507	\$ 154,763	\$ 319,070
Washington	\$ 47,866	\$ -	\$ 99,000	\$ 4,133	\$ 150,999	\$ 271,513
Williamstown	\$ 144,419	\$ -	\$ 379,000	\$ 19,239	\$ 542,658	\$ 974,496

Estimated 2003-2004

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State Aid For Special Education	Anticipated Special Education Expenditures
Orange	\$ 49,943	\$ -	\$ 104,500	\$ 5,250	\$ 159,693	\$ 374,558
Washington	\$ 49,931	\$ -	\$ 77,500	\$ 4,475	\$ 131,906	\$ 235,254
Williamstown	\$ 159,564	\$ -	\$ 417,000	\$ 23,104	\$ 599,668	\$ 1,068,510

Estimated 2004-2005

	State Block Grant	Extraordinary Reimbursement	Intensive Reimbursement	Essential Early Education grant	Total State Aid For Special Education	Anticipated Special Education Expenditures
Orange	\$ 55,320	\$ -	\$ 117,000	\$ 7,221	\$ 179,541	\$ 221,135
Washington	\$ 48,811	\$ -	\$ 115,500	\$ 4,103	\$ 168,414	\$ 311,427
Williamstown	\$ 159,770	\$ -	\$ 485,500	\$ 24,547	\$ 669,817	\$ 1,128,272

PRELIMINARY

District: **Williamstown**
County: **Orange**

Three Prior Years Comparisons

LEA: **243**
S.U.: **Orange North**

ESTIMATES
ONLY

Expenditures		FY2002	FY2003	FY2004	FY2005
Budget (local budget approved in prior years) • 82% of base payment per FTE paid to tech centers by the State on behalf of the district in FY2005 S.U. assessment (included in local budget) Deficit (if included in local budget)					
+	Block grant paid by State to tech center in prior years				
+	1. Separately warned article passed at town meeting				
+	2. Separately warned article passed at town meeting				
+	3. Separately warned article passed at town meeting				
-	Act 144 Expenditures, (excluded from "Education Spending")				
Act 68 local adopted budget		4,783,515	5,254,205	5,210,600	5,527,802
+	Union school or joint school district assessment				
+	Deficit if not included in budget or revenues				
+	Special programs expenditures				
Gross Act 68 Budget		4,783,515	5,254,205	5,210,600	5,527,802
Act 144 expenditures (if any - excluded from "Education Spending")					
Revenues					
+	Local revenues (categorical grants, donations, tuitions, surplus, etc., including Act 144 revenues)				
+	Capital debt aid				
+	Special program revenues				
-	Deficit if not included in budget or expenditures				
-	Act 144 revenues	653,325	747,723	797,885	905,519
-	Fund raising (if any)	653,325	747,723	797,885	905,519
Adjusted local revenues					
Education Spending (Act 68 definition)		4,130,190	4,506,482	4,412,715	4,622,283
Equalized Pupils					
Education Spending per Equalized Pupil		7,928	8,551	8,278	8,718
Excess Spending per Equalized Pupil (if any)					
Per pupil figure used for calculating District Adjustment					
District spending adjustment (minimum of 100%) (\$8,718 / \$6,800)					
Anticipated homestead tax rate, equalized (128.206% x \$1.10)					
Household Income Percentage for income sensitivity (128.206% x 2.0%)					

WILLIAMSTOWN PROPOSED BUDGETED EXPENDITURES FY2005

Function Obj.	Description	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
<u>DISTRICT WIDE - BOARD</u>									
2310 110	Salary - School Board	-	3,750	-	2,680	-	-	-	0.00%
2310 112	Salary - Board Secretary	900	575	900	873	900	900	-	0.00%
2310 220	Fica	69	374	69	271	69	69	-	0.00%
2310 300	Professional Services	-	-	-	3,220	-	-	-	0.00%
2310 370	Audit	1,600	1,900	1,600	2,200	2,700	2,200	(500)	-18.52%
2310 520	Insurance	600	461	600	600	600	600	-	0.00%
2310 540	Advertising	-	-	-	-	-	-	-	0.00%
2310 610	Supplies	400	489	400	531	400	400	-	0.00%
2310 810	Dues and Fees	1,400	1,569	1,400	1,400	1,400	1,400	-	0.00%
2310 890	Miscellaneous	3,000	249	2,000	2,391	2,000	2,000	-	0.00%
	Total District Wide Board	7,969	9,367	6,969	14,166	8,069	7,569	(500)	-6.20%
<u>School Treasurer</u>									
2313 110	Salary - Treasurer	1,000	1,000	1,000	1,000	1,000	1,000	-	0.00%
2313 520	Fidelity Bond	200	200	200	200	200	200	-	0.00%
2313 531	Postage	400	1,209	400	283	400	400	-	0.00%
	Total School Treasurer	1,600	2,409	1,600	1,483	1,600	1,600	-	0.00%
<u>Legal Services</u>									
2315 300	Legal Services Expense	8,000	3,542	10,000	35,520	10,000	15,000	5,000	50.00%
	Total Legal Services	8,000	3,542	10,000	35,520	10,000	15,000	5,000	50.00%
<u>Advertising</u>									
2319 540	Advertising Expense	6,000	11,679	6,000	16,666	6,000	10,000	4,000	66.67%
	Total Advertising Expense	6,000	11,679	6,000	16,666	6,000	10,000	4,000	66.67%

[illegible]

Principals Office

102

Function Obj.	<u>Short/Long Term Debt</u>										
5100 830	Interest-Bus	585	678	585	585	-	-	-	-	-	0.00%
5100 830	Interest-HVAC	10,526	10,526	10,526	10,526	8,992	8,206	(786)	-	-	-8.74%
5100 830	Interest-roof	124	124	124	124	-	-	-	-	-	0.00%
5100 910	Principal-Bus	6,800	6,800	6,800	6,800	-	-	-	-	-	0.00%
5100 910	Principal-HVAC	15,000	20,000	15,000	15,000	15,000	15,000	-	-	-	0.00%
5100 910	Principal-Roof	2,000	2,000	2,000	2,000	-	-	-	-	-	0.00%
	Total Short/Long Term Debt	35,035	40,128	35,035	35,035	23,992	23,206	(786)	-	-	-3.28%

Function Obj.	<u>Regular Education</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1100 116	Salaries - Retiree	8,155	16,955	16,955	16,955	8,800	8,800	-	0.00%
1100 120	Substitutes	16,399	16,324	15,500	14,242	18,265	18,265	-	0.00%
1100 210	Health Insurance	-	989	-	-	-	-	-	0.00%
1100 211	Retiree Health Insurance	-	3,327	-	-	-	-	-	0.00%
1100 221	FICA - Retiree & Substitutes	624	1,752	1,297	1,823	2,070	2,070	-	0.00%
1100 240	Retirement	-	(508)	-	-	-	-	-	0.00%
1100 250	Workers Comp	-	-	61	119	-	-	-	0.00%
1100 260	Unemployment	-	-	816	124	-	-	-	0.00%
1100 270	Course Reimbursement	-	550	-	-	-	-	-	0.00%
1100 330	Contracted Services	-	-	-	10,689	-	-	-	0.00%
1100 610	Basic Supplies	8,800	8,790	-	-	-	-	-	0.00%
1100 640	Books and Periodicals	6,500	571	-	-	-	-	-	0.00%
1100 730	Equipment	500	-	-	-	-	-	-	0.00%
	Total Regular Ed.	40,978	48,750	34,629	43,952	29,135	29,135	-	0.00%

Function Obj.	<u>Pre - K & Kindergarten</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1100 110	Salary (1.9 FTE)	84,500	84,500	87,458	91,335	90,300	97,523	7,223	8.00%
1100 115	Salary - Aide (1.4 FTE)	21,585	19,579	25,026	16,100	10,541	20,126	9,585	90.93%
1100 120	Substitutes	400	140	-	-	-	-	-	0.00%

1100	210	Health Insurance	13,082	18,297	17,996	15,205	16,561	21,829	5,268	31.81%
1100	220	FICA	8,162	8,299	8,605	8,780	7,715	9,000	1,285	16.66%
1100	240	Reg Ed Retirement	373	373	1,016	-	1,022	805	(217)	-21.23%
1100	250	Workers Comp	832	-	412	-	1,090	671	(419)	-38.44%
1100	260	Unemployment	851	28	1,632	-	500	624	124	24.80%
1100	270	Course Reimbursement	4,606	2,841	1,530	1,728	2,780	2,780	-	0.00%
1100	299	Disability Insurance	626	257	240	270	334	388	54	16.24%
1100	610	Basic Supplies	1,287	1,268	-	-	-	-	-	0.00%
1100	612	Program Supplies	445	345	-	20	250	250	-	0.00%
1100	640	Books and Periodicals	785	634	224	210	250	250	-	0.00%
1100	690	Other Supplies	100	-	-	-	-	-	-	0.00%
1100	730	Equipment	300	252	-	-	-	-	-	0.00%
		Total Pre -K	137,934	136,813	144,139	133,648	131,343	154,247	22,904	17.44%

Function Obj.		Grade 1	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
1100	110	Salaries (3.0 FTE)	79,000	79,000	81,765	84,660	85,000	116,334	31,334	36.86%
1100	210	Health Insurance	10,336	11,282	11,098	11,004	10,675	3,951	(6,724)	-62.99%
1100	220	FICA	6,108	5,829	6,255	6,236	6,503	8,900	2,397	36.85%
1100	250	Workers Comp	279	279	300	-	918	698	(220)	-23.97%
1100	260	Unemployment	416	-	816	-	250	624	374	149.60%
1100	270	Course Reimbursement	4,600	2,755	1,530	2,211	1,530	1,530	-	0.00%
1100	299	Disability Insurance	626	193	224	210	280	384	104	37.11%
1100	612	Program supplies	330	330	200	185	1,000	1,000	-	0.00%
1100	640	Books and Periodicals	1,124	1,854	1,000	986	250	250	-	0.00%
1100	660	Manipulative Devices	731	-	108	108	-	-	-	0.00%
		Total Grade 1	103,550	101,522	103,296	105,600	106,406	133,670	27,264	25.62%

Function Obj.	<u>Grade 2</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1100 110	Salaries (2.0 FTE)	59,000	59,000	70,380	72,660	73,000	91,884	18,884	25.87%
1100 210	Health Insurance	5,589	7,103	11,098	8,936	13,086	11,716	(1,370)	-10.47%
1100 220	FICA	4,600	4,440	5,385	5,377	5,585	7,029	1,444	25.86%
1100 250	Workers Comp	209	209	260	-	788	551	(237)	-30.08%
1100 260	Unemployment	416	-	816	-	250	416	166	66.40%
1100 270	Course Reimbursement	4,566	2,145	1,530	3,392	1,530	1,530	-	0.00%
1100 299	Disability Insurance	626	143	192	285	241	303	62	25.82%
1100 610	Basic Supplies	455	453	-	80	-	-	-	0.00%
1100 612	Program supplies	3,249	1,250	800	230	400	400	-	0.00%
1100 640	Books and Periodicals	1,182	667	-	174	450	450	-	0.00%
1100 650	Audio-Visual	447	417	-	-	-	-	-	0.00%
1100 660	Manipulative Devices	48	30	-	358	-	-	-	0.00%
1100 690	Other Supplies	200	-	-	-	-	-	-	0.00%
1100 730	Equipment	300	300	-	-	-	-	-	0.00%
1100 733	Furniture	1,162	559	-	-	-	-	-	0.00%
	Total Grade 2	82,049	76,716	90,461	91,492	95,330	114,279	18,949	19.88%

Function Obj.	<u>Grade 3</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1100 110	Salaries (2.0 FTE)	43,000	68,000	61,065	84,689	66,000	69,742	3,742	5.67%
1100 115	Salary - Aide (1.0 FTE)	-	-	-	-	13,691	14,376	685	5.00%
1100 210	Health Insurance	8,432	11,822	6,046	11,679	9,486	20,822	11,336	119.50%
1100 220	FICA	6,727	5,038	4,672	6,372	6,096	6,435	339	5.56%
1100 240	Municipal Retirement	-	-	-	-	548	575	27	4.93%
1100 250	Workers Comp	308	308	224	358	712	418	(294)	-41.29%
1100 260	Unemployment	416	103	816	246	375	416	41	10.93%
1100 270	Course Reimbursement	4,600	1,937	1,530	2,638	1,530	1,530	-	0.00%
1100 299	Disability Insurance	626	104	168	113	263	278	15	5.55%
1100 610	Basic Supplies	135	100	80	-	-	-	-	0.00%
1100 612	Program supplies	693	467	230	-	-	-	-	0.00%

1100	640	Books and Periodicals	-	561	207	97	450	450	-	0.00%
1100	660	Manipulative Devices	820	161	380	-	-	-	-	0.00%
1100	730	Equipment	300	-	-	-	-	-	-	0.00%
1100	733	Furniture	121	-	130	-	-	-	-	0.00%
		Total Grade 3	66,178	88,601	75,548	106,192	99,151	115,042	15,891	16.03%

Function Obj.	<u>Grade 4</u>	Budget		Actual	Budget		Actual	Budget		Proposed	Proposed
		2001-2002	2001-2002	2001-2002	2002-2003	2002-2003	2002-2003	2003-2004	2004-2005	Inc/(Dec)	Inc/Dec %
1100	110	Salaries (2.0 FTE)	69,000	69,000	73,485	77,314	76,000	80,641	4,641	6.11%	6.11%
1100	210	Health Insurance	14,986	15,504	11,098	16,816	13,386	11,716	(1,670)	-12.48%	-12.48%
1100	220	FICA	5,335	5,049	5,622	5,699	5,814	6,169	355	6.11%	6.11%
1100	250	Workers Comp	244	244	268	358	821	484	(337)	-41.05%	-41.05%
1100	260	Unemployment	416	103	816	124	250	416	166	66.40%	66.40%
1100	270	Course Reimbursement	4,600	966	1,530	1,459	1,530	1,530	-	0.00%	0.00%
1100	299	Disability Insurance	626	166	200	181	251	251	-	0.00%	0.00%
1100	610	Basic Supplies	275	200	-	-	-	-	-	0.00%	0.00%
1100	612	Program supplies	961	881	186	186	-	-	-	0.00%	0.00%
1100	640	Books and Periodicals	88	-	500	250	450	450	-	0.00%	0.00%
1100	660	Manipulative Devices	55	-	137	130	-	-	-	0.00%	0.00%
1100	730	Equipment	300	-	180	-	-	-	-	0.00%	0.00%
1100	733	Furniture	400	-	-	-	-	-	-	0.00%	0.00%
	Total Grade 4	97,286	92,113	94,022	102,517	98,502	101,657	3,155	3.20%	3.20%	3.20%

Function Obj.	<u>Grade 5</u>	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2004-2005	Inc/(Dec)	Inc/Dec %
1100	110	Salaries (2.0 FTE)	71,000	78,301	71,415	72,006	74,000	82,721	8,721	11.79%
1100	115	Salary - Aides	21,358	12,579	-	5,284	-	-	-	0.00%
1100	120	Salary - Substitutes	400	-	-	-	-	-	-	0.00%
1100	210	Health Insurance	25,320	11,390	16,204	10,466	16,561	18,176	1,615	9.75%
1100	220	FICA	6,998	6,665	5,464	6,303	5,662	6,328	666	11.77%
1100	240	Retirement	874	254	-	-	-	-	-	0.00%

1100	250	Workers Comp	313	626	260	358	801	496	(305)	-38.08%
1100	260	Unemployment	832	207	816	124	250	416	166	66.40%
1100	270	Course Reimbursement	4,600	850	1,530	189	1,530	1,530	-	0.00%
1100	299	Disability Insurance	626	171	200	186	244	273	29	11.88%
1100	610	Basic Supplies	-	-	93	92	93	93	-	0.00%
1100	612	Program supplies	200	150	-	-	-	-	-	0.00%
1100	640	Books and Periodicals	459	-	-	-	450	450	-	0.00%
1100	660	Manipulative Devices	-	-	130	130	-	-	-	0.00%
1100	730	Equipment	300	-	32	-	-	-	-	0.00%
		Total Grade 5	133,280	111,193	96,144	95,138	99,591	110,483	10,892	10.94%

Function Obj.		Art	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %	
1100	110	Salaries (.80 FTE)	21,600	21,600	22,356	23,464	26,341	2,441	10.21%	
1100	220	FICA	1,670	1,653	1,710	1,795	2,015	187	10.23%	
1100	250	Workers Comp	75	75	82	119	158	(100)	-38.76%	
1100	260	Unemployment	208	52	408	124	166	41	33.12%	
1100	270	Course Reimbursement	1,650	850	530	50	530	-	0.00%	
1100	299	Disability Insurance	313	108	61	56	87	8	10.03%	
1100	612	Program supplies	2,246	2,053	2,500	2,439	2,500	-	0.00%	
1100	670	Software	-	-	1,210	1,209	-	-	0.00%	
		Total Art	27,762	26,391	28,857	29,256	31,797	2,577	8.82%	

Function Obj.		Physical Education	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %	
1100	110	Salaries (1.0 FTE)	27,000	27,000	27,945	29,330	32,926	3,426	11.61%	
1100	210	Health Insurance	2,843	5,751	5,946	5,946	7,765	690	9.75%	
1100	220	FICA	2,088	2,003	2,138	2,163	2,519	262	11.60%	
1100	250	Workers Comp	96	96	102	239	198	(121)	-37.93%	
1100	260	Unemployment	208	52	408	62	208	83	66.40%	
1100	270	Course Reimbursement	1,650	1,075	530	1,110	530	-	0.00%	

1100	299	Disability Insurance	313	121	77	70	97	109	12	12.02%
1100	612	Program supplies	1,477	1,111	29	29	-	-	-	0.00%
1100	730	Equipment	-	-	345	345	300	300	-	0.00%
		Total Physical education	35,675	37,209	37,520	39,294	40,203	44,554	4,351	10.82%

Function Obj.		<u>MUSIC</u>	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %		
1100	110	Salaries (1.0 FTE)	43,000	43,000	44,505	45,330	45,500	50,705	5,205	11.44%		
1100	210	Health Insurance	-	-	5,946	3,348	7,075	7,765	690	9.75%		
1100	220	FICA	3,325	3,189	3,405	180	3,481	3,879	398	11.43%		
1100	250	Workers Comp	152	152	163	180	491	304	(187)	-38.09%		
1100	260	Unemployment	208	52	408	62	125	208	83	66.40%		
1100	270	Course Reimbursement	1,650	850	530	567	530	530	-	0.00%		
1100	299	Disability Insurance	313	161	122	113	150	167	17	11.55%		
1100	430	Repairs and Maintenance	400	340	300	300	300	300	-	0.00%		
1100	580	Travel	200	-	200	-	-	-	-	0.00%		
1100	610	Basic Supplies	140	-	161	128	-	-	-	0.00%		
1100	612	Program supplies	866	790	696	672	-	-	-	0.00%		
1100	640	Books and periodicals	115	115	150	122	130	130	-	0.00%		
1100	650	Audio - Visual	300	192	-	-	-	-	-	0.00%		
1100	730	Equipment	2,360	2,299	126	124	-	-	-	0.00%		
1100	810	Dues and Fees	90	78	90	80	90	90	-	0.00%		
		Total Music	53,119	51,218	56,802	51,026	57,872	64,078	6,206	10.72%		

Function Obj.		<u>Opportunity Room</u>	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %		
2113	110	Salary - Behavior Specialist (1.0 FTE)	47,565	44,581	28,980	15,176	32,500	32,115	(385)	-1.18%		
2113	115	Aide - Salary (1.0FTE)	-	-	12,922	11,994	6,846	14,376	7,530	109.99%		
2113	210	Health Insurance	-	-	2,683	2,049	10,251	3,951	(6,300)	-61.46%		
2113	220	FICA	-	-	3,206	2,049	2,857	3,557	700	24.49%		
2113	240	Retirement	-	-	574	-	1,494	1,860	366	24.47%		
2113	250	Workers Compensation	-	-	153	239	403	279	(124)	-30.78%		

2113	260	Unemployment Compensation	-	816	124	250	250	-	0.00%
2113	270	Course Reimb.	-	1,545	65	1,545	1,545	-	0.00%
2113	299	Disability Insurance	-	79	-	123	153	30	24.73%
2113	640	Books and periodicals	-	-	-	200	200	-	0.00%
		Total Opportunity Room	47,565	54,149	32,330	56,469	58,286	1,817	3.22%

Function Obj.		Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
1110	110	Improvement Of Instruction	-	-	-	-	-	(36,822)	-100.00%
1110	111	Class Size Reduction Teacher (Grade 1)	-	35,663	9,667	36,822	-	(4,435)	-44.35%
1110	111	Reading Instructor (.10 FTE)	-	6,577	-	10,000	5,565	(7,765)	-93.95%
1110	115	Aides & Co-curricular (Spelling Bee)	-	500	10,887	8,265	500	-	0.00%
1110	120	Substitutes	-	750	-	-	-	38	100.00%
1110	220	FICA	-	614	923	-	38	-	0.00%
1110	270	Course Reimbursement	-	2,700	1,300	-	-	-	0.00%
1110	320	Professional Services	2,700	1,138	878	1,500	1,500	-	0.00%
1110	610	Supplies	1,000	788	1,069	725	725	-	0.00%
1110	613	Tests	2,226	1,628	1,760	1,839	1,839	-	0.00%
1110	640	Books and Periodicals	-	-	1,463	1,500	1,500	-	0.00%
		Total Improvement of Instruction	5,926	12,197	27,947	60,651	11,667	(48,984)	-80.76%

Function Obj.		Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
2120	110	Guidance	29,000	29,000	31,330	31,500	35,006	3,506	11.13%
2120	210	Salary (1.0 FTE)	7,314	6,419	7,972	9,486	10,411	925	9.75%
2120	210	Health Insurance	2,242	2,047	2,289	2,410	2,678	268	11.12%
2120	220	FICA	103	103	239	340	210	(130)	-38.24%
2120	250	Workers Comp	208	52	62	125	125	-	0.00%
2120	260	Unemployment	850	400	120	530	530	-	0.00%
2120	270	Course Reimbursement	313	69	75	104	116	12	11.08%
2120	290	Disability Insurance	-	-	-	-	-	-	0.00%
2120	610	Guidance Supplies	357	355	-	200	200	-	0.00%
2120	640	Books and Periodicals	374	374	-	200	200	-	0.00%
2120	650	Audio/Visual	-	-	222	-	-	-	0.00%

[illegible]

2222	640	Books and Periodicals	6,000	3,289	1,069	2,042	3,000	3,000	-	0.00%
2222	650	Audio/Visual	200	22	230	46	-	-	-	0.00%
2222	670	Computer Software	500	-	-	-	-	-	-	0.00%
2222	730	Equipment	-	139	575	222	500	500	-	0.00%
2222	733	Furniture	75	-	-	-	-	-	-	0.00%
2222	810	Dues and Fees	650	395	400	395	400	400	-	0.00%
		Total Library/Media	51,547	47,590	47,860	50,429	53,167	57,199	4,032	7.58%

Function Obj.		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
2229	110	Salary	18,875	19,241	19,915	19,819	-	-	-	0.00%
2229	115	Aide - Salary (.50FTE)	9,260	10,896	11,181	11,314	5,925	6,221	296	5.00%
2229	210	Health Insurance	7,493	-	-	-	-	-	-	0.00%
2229	220	FICA	2,152	2,306	2,379	2,382	453	476	23	5.06%
2229	240	Retirement	740	342	908	1,250	237	249	12	5.00%
2229	250	Workers Compensation	98	98	104	239	128	40	(86)	-68.75%
2229	260	Unemployment	416	52	612	124	125	125	-	0.00%
2229	270	Course Reimbursement	390	390	530	47	530	530	-	0.00%
2229	290	Disability Insurance	-	-	55	91	19	19	-	0.00%
2229	300	Professional Services	4,840	3,398	11,200	5,496	8,000	8,000	-	0.00%
2229	430	Repairs and Maintenance	5,000	2,625	5,000	4,535	5,000	5,000	-	0.00%
2229	612	Supplies	6,650	2,444	6,650	4,132	5,000	5,000	-	0.00%
2229	640	Books and Periodicals	415	117	415	-	-	3,500	-	0.00%
2229	670	Computer Software	4,300	3,891	4,300	4,295	3,500	3,500	-	0.00%
2229	733	Computer Equipment	13,468	9,218	3,468	7,031	-	-	-	0.00%
		Total Technology	74,097	55,018	66,717	60,755	28,917	29,160	243	0.84%

Function Obj.		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
2600	110	Operations and Maintenance	50,172	53,228	51,876	51,952	53,126	55,706	2,580	4.86%
2600	120	Salaries - Custodians (2.0 FTE)	1,400	-	1,260	1,248	1,285	1,285	-	0.00%
2600	210	Salaries - Temporary	13,074	12,768	13,918	13,918	16,561	18,176	1,615	9.75%
		Health Insurance	-	-	-	-	-	-	-	-

2600	220	FICA	3,838	3,900	4,065	3,882	4,163	4,360	197	4.73%
2600	240	Retirement	2,007	1,660	2,104	1,745	2,177	2,228	51	2.35%
2600	250	Workers Compensation	1,641	1,641	1,983	3,342	588	4,359	3,771	641.33%
2600	260	Unemployment	416	103	816	124	250	250	-	0.00%
2600	290	Disability Insurance	-	-	-	149	-	184	184	100.00%
2600	300	Purchased Services	5,000	3,618	5,000	3,905	5,000	4,500	(500)	-10.00%
2600	410	Water Sewage	4,700	3,418	4,700	4,037	4,700	4,500	(200)	-4.26%
2600	421	Disposal Services	4,000	3,478	4,200	4,127	4,500	4,500	-	0.00%
2600	430	Repairs and Maintenance	12,000	8,169	3,100	7,055	6,000	9,500	3,500	58.33%
2600	520	Insurance	3,810	3,810	4,250	4,250	9,000	9,475	475	5.28%
2600	610	Basic Supplies	500	500	700	700	5,000	800	(4,200)	-84.00%
2600	613	Cleaning Supplies	7,000	6,443	7,000	6,939	7,300	7,300	-	0.00%
2600	622	Electricity	28,000	29,023	37,000	36,180	34,000	37,000	3,000	8.82%
2600	623	Bottled Gas	1,000	617	1,500	768	1,500	900	(600)	-40.00%
2600	624	Oil	17,394	3,153	17,000	6,764	12,000	9,450	(2,550)	-21.25%
2600	730	Equipment	2,000	-	1,500	-	500	500	-	0.00%
2600	733	Furniture	1,200	-	1,200	-	-	-	-	0.00%
2600	850	Land and Site Improvement	1,500	1,135	8,900	1,469	2,500	2,500	-	0.00%
		Total Operations and Maint.	160,652	136,664	172,072	152,554	170,150	177,473	7,323	4.30%

Transportation - Field Trips			Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
Field Trips			2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
Total Field Trips			-	-	-	-	-	-	-	0.00%

Special Education - Instruction			Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
Function Obj.			2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
1200	110	Salaries - Teachers (2.0 FTE)	57,000	56,831	55,890	69,663	69,500	76,502	7,002	10.07%
1200	111	Salaries - Speech	37,000	37,281	38,295	31,566	-	3,000	-	#DIV/0!
1200	113	Salary - Summer School	-	-	-	-	3,000	3,000	-	0.00%
1200	115	Salaries - Aides (5 @ .90 FTE)	90,257	55,578	90,358	50,550	80,805	65,728	(15,077)	-18.66%
1200	116	Salaries - Speech Aide	24,078	23,127	-	13,204	-	-	-	0.00%
1200	120	Substitutes	-	-	1,040	2,363	2,500	3,000	500	20.00%

1200	210	Health Insurance	31,362	22,849	26,278	16,262	18,015	1,753	10.78%
1200	220	FICA	16,015	13,889	12,136	11,804	11,340	(464)	-3.93%
1200	240	Retirement	5,362	3,706	3,910	3,232	2,629	(603)	-18.65%
1200	250	Workers Compensation	733	677	1,074	1,931	871	(1,060)	-54.87%
1200	260	Unemployment Compensation	2,704	4,080	682	1,250	1,500	250	20.00%
1200	270	Course Reimbursement	1,373	2,530	5,215	4,280	5,280	1,000	23.36%
1200	299	Disability Insurance	939	258	508	501	469	(32)	-6.32%
1200	300	Purchased Services	17,700	131,815	125,192	44,400	48,000	3,600	8.11%
1200	320	Contracted Services	5,500	-	1,227	63,310	55,000	(8,310)	-13.13%
1200	332	Adaptive P.E.	-	-	-	1,000	1,000	-	0.00%
1200	430	Repairs and Maintenance	1,300	200	-	500	500	-	0.00%
1200	531	Postage	650	150	150	150	-	(150)	-100.00%
1200	532	Telephone	100	-	-	-	-	-	0.00%
1200	561	Tuition	42,000	40,224	-	-	-	-	0.00%
1200	580	Travel and Transportation	-	99	-	400	1,000	600	150.00%
1200	610	Basic Supplies	200	278	51	-	-	-	0.00%
1200	612	Program Supplies	736	808	819	1,425	2,000	575	40.35%
1200	613	Copier Supplies	662	-	-	-	-	-	0.00%
1200	640	Books and Periodicals	104	-	30	200	1,000	800	400.00%
1200	640	Audio/Visual Materials	49	92	-	-	-	-	0.00%
1200	660	Manipulative	540	-	116	-	-	-	0.00%
1200	670	Computer Software	735	-	-	-	-	-	0.00%
1200	730	Furniture and Fixtures	1,700	248	2,380	-	-	-	0.00%
1200	733	Special Ed Miscellaneous	-	212	-	-	-	-	0.00%
1200	890	Total Special Education Instruction	337,244	367,056	347,114	306,450	296,834	(9,616)	-3.14%

Function	Obj.	Speech Services	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	Proposed	Proposed
2150	110	Salaries-Professional Staff (.90FTE)	-	-	-	-	-	-	2004-2005	Inc/(Dec)	Inc/Dec %
2150	111	Salaries-Summer	-	-	-	-	-	-	44,928	13,428	42.63%
2150	115	Salaries- Aides (.90 FTE)	-	-	-	-	-	-	11,553	(1,080)	-100.00%
										(2,138)	-15.62%

2150	120	Substitutes	-	-	-	1,300	500	(800)	-61.54%
2150	210	Health Insurance	-	-	-	3,479	3,951	472	13.57%
2150	220	FICA	-	-	-	3,639	4,359	720	19.79%
2150	240	Retirement	-	-	-	548	462	(86)	-15.67%
2150	250	Workers Comp	-	-	-	500	339	(161)	-32.22%
2150	260	Unemployment Comp	-	-	-	250	208	(42)	-16.80%
2150	270	Course Reimbursement	-	-	-	1,000	-	(1,000)	-100.00%
2150	299	Disability Insurance	-	-	-	106	203	97	91.51%
2150	330	Contracted Services	-	-	-	1,000	-	(1,000)	-100.00%
2150	580	Travel	-	-	-	150	500	350	233.33%
2150	612	Program Supplies	-	-	-	500	1,000	500	100.00%
		Total Speech	-	-	-	58,743	68,003	9,260	15.76%

Function	Obj.	<u>Special Education Transportation</u>	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed
2711	110	Salaries	9,000	13,593	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)
2711	220	FICA	688	1,040	-	-	-	-	Inc/Dec %
2711	250	Workers Compensation	455	454	-	-	-	-	0.00%
2711	260	Unemployment	208	52	-	-	-	-	0.00%
2711	300	Purchased Services	520	1,560	-	-	-	-	0.00%
2711	430	Repairs and Maintenance	1,000	4,997	-	-	-	-	0.00%
2711	520	Insurance	1,500	-	-	-	-	-	0.00%
2711	626	Gasoline	3,156	-	-	-	-	-	0.00%
		Total Special Ed Transportation	16,527	21,696	-	-	-	-	0.00%

Sub Total WES Special Education	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	Proposed
2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %	
355,955	358,940	367,056	347,114	306,450	296,834	(9,616)	-3.14%	

Function Obj.	EEE	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
4228 110	Salary-Speech (.10FTE)	-	-	-	-	-	4,992	4,992	100.00%
4228 115	Salary - Aide	-	-	-	-	5,925	6,221	296	5.00%
4228 220	FICA	-	-	-	-	453	476	23	5.00%
4228 240	Retirement	-	-	-	-	237	-	(237)	-100.00%
4228 250	Workers Comp	-	-	-	-	50	37	(13)	-25.35%
4228 260	Unemployment Comp	-	-	-	-	50	104	54	108.00%
4228 290	Disability Insurance	-	-	-	-	20	21	1	5.00%
4228 330	Contracted Services	-	-	-	-	32,700	2,000	(30,700)	-93.88%
4228 331	Birth to 3	-	-	-	-	6,500	6,500	-	0.00%
4228 332	OT/PT	-	-	-	-	-	1,800	1,800	100.00%
4228 430	Repairs and Maintenance	-	-	-	-	200	200	-	0.00%
4228 612	Supplies	-	-	-	-	200	200	-	0.00%
4228 730	Equipment	-	-	-	-	-	2,000	2,000	100.00%
	EEE	-	-	-	-	46,335	24,551	(21,784)	-47.01%

Williamstown Middle/High School

Function Obj.	Principals Office	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
2410 110	Salary - Principals	67,704	67,704	71,089	69,735	73,222	73,222	(0)	0.00%
2410 111	Salaries - Asst Principal	54,054	33,541	32,085	34,930	-	56,659	(2,665)	-4.49%
2410 112	Salaries -Secretaries	49,172	52,294	52,892	51,525	59,324	13,281	(3,043)	-18.64%
2410 115	Salaries- General Education Aide	10,701	11,120	3,093	10,957	16,324	18,313	(8,925)	-32.77%
2410 210	Health Insurance	21,008	16,436	23,058	21,745	27,238	10,952	(437)	-3.84%
2410 220	FICA	13,896	12,061	13,331	11,798	11,389	2,798	(661)	-19.12%
2410 240	Retirement	2,396	2,638	3,153	2,747	3,459	859	(640)	-42.70%
2410 250	Workers Compensation	636	634	654	1,050	1,499	624	124	24.80%
2410 260	Unemployment	1,040	310	2,448	807	500	2,015	-	0.00%
2410 270	Course Reimbursement	1,680	560	3,330	6,786	2,015	472	(49)	-9.32%
2410 299	Disability Insurance	-	108	280	397	521	-	-	0.00%
2410 430	Repairs and Maintenance	2,500	3,554	1,650	1,600	-	-	-	0.00%

Function	Obj.	2410	440	Copier Lease	Budget	Actual	Budget	2002-2003	Actual	Budget	2003-2004	Proposed	2004-2005	Proposed	Inc/ (Dec)	Proposed	Inc/Dec %
2410	440				4,500	5,210	7,000	9,604	9,000	9,000							0.00%
2410	531			Postage	5,000	5,740	5,000	4,973	5,000	5,000							0.00%
2410	532			Telephone	6,000	6,613	6,000	7,450	6,000	6,000							0.00%
2410	550			Printing	2,800	2,266	3,000	1,043	3,000	3,000							0.00%
2410	580			Travel and Conference	500	355	500	448	500	500							0.00%
2410	610			Basic Supplies	5,000	4,459	5,000	3,844	5,000	5,000							0.00%
2410	613			Copier Supplies	4,200	1,501	4,200	4,406	4,200	4,200							0.00%
2410	640			Books and Periodicals	250	60	250	105									0.00%
2410	810			Dues and Fees	3,000	2,894	3,000	2,284	1,500	1,500							0.00%
				Total Principals Office	256,037	230,058	241,013	248,234	229,691	213,395	(16,296)						-7.09%

Function	Obj.	2113	110	<u>Asst Principal/E.S.S.</u>	Budget	Actual	Budget	2002-2003	Actual	Budget	2003-2004	Proposed	2004-2005	Proposed	Inc/ (Dec)	Proposed	Inc/Dec %
2113	110			Salaries (1.0 FTE)	-	-	-	-	-	36,430	36,430	36,300	36,300	(130)			-0.36%
2113	115			Salaries - Aides (3.0 FTE)	-	-	-	-	-	23,700	38,165	38,165	38,165	14,465			61.03%
2113	210			Health Insurance	-	-	-	-	-	7,075	3,951	3,951	3,951	(3,124)			-44.16%
2113	220			FICA	-	-	-	-	-	4,600	5,697	5,697	5,697	1,097			23.84%
2113	240			Municipal Retirement	-	-	-	-	-	2,405	2,979	2,979	2,979	574			23.85%
2113	250			Workers Comp	-	-	-	-	-	520	447	447	447	(73)			-14.08%
2113	260			Unemployment	-	-	-	-	-	250	208	208	208	(42)			-16.80%
2113	270			Course Reimbursement	-	-	-	-	-	2,015	2,015	2,015	2,015	-			0.00%
2113	299			Disability Insurance	-	-	-	-	-	198	120	120	120	(78)			-39.50%
2113	330			Contracted Services	-	-	-	-	-	5,000	5,000	5,000	5,000	-			0.00%
2113	561			Tuition to LEAs	-	-	-	-	-	48,000	48,000	51,000	51,000	3,000			6.25%
				Total Ed. Support System	-	-	-	-	-	130,193	145,881	145,881	145,881	15,688			12.05%

Function	Obj.	<u>Short/Long Term Debt</u>	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Proposed	Proposed	Proposed	Proposed	Proposed	Proposed
5100	830	Interest - Roof	187	195	190	-	-	-	-	-	-	-	-	-	-	0.00%
5100	910	Principal - Roof	3,000	3,000	3,000	-	-	-	-	-	-	-	-	-	-	0.00%
		Total Short/Long Term Debt	3,187	3,195	3,190	-	-	-	-	-	-	-	-	-	-	0.00%

Function Obj.	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
Regular Ed Middle School								
1100 110 Salaries-Teachers (6.0 FTE)	218,010	213,846	227,700	213,963	227,000	236,433	9,433	4.16%
1100 115 Salaries - Aides	-	10,913	-	10,119	-	-	-	0.00%
1100 210 Health Insurance	19,981	6,708	21,996	14,343	20,286	26,215	5,929	29.23%
1100 220 FICA	16,778	15,740	17,420	19,130	17,366	18,087	721	4.15%
1100 250 Workers comp	770	911	832	1,412	2,452	1,419	(1,033)	-42.15%
1100 260 Unemployment	1,248	1,034	2,448	-	750	1,248	498	66.40%
1100 270 Course Reimbursement	3,487	1,617	5,530	1,224	5,530	5,530	-	0.00%
1100 290 Disability Insurance	3,625	876	624	435	749	780	31	4.17%
1100 610 Basic Supplies	1,614	1,582	1,484	1,316	-	-	-	0.00%
1100 612 Program supplies	4,890	4,691	5,760	5,562	1,000	5,250	4,250	425.00%
1100 640 Books and Periodicals	8,790	4,284	-	-	-	-	-	0.00%
1100 670 Technology	800	-	250	237	-	-	-	0.00%
1100 730 Equipment	1,650	948	1,000	995	-	-	-	0.00%
1100 810 Dues and Fees	850	913	1,530	700	-	-	-	0.00%
Total Reg Ed Middle School	282,493	264,063	286,574	269,436	275,133	294,962	19,829	7.21%

Function Obj.	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
Reg Ed - Subs and Retirees								
1100 111 Salary - Retirees - 4	35,990	33,430	25,588	25,588	26,400	32,776	6,376	24.15%
1100 120 Substitutes	18,000	11,739	20,000	17,337	23,660	23,660	-	0.00%
1100 210 Health Insurance - Retirees - 1	-	-	-	-	4,093	4,746	653	15.94%
1100 220 FICA	2,753	2,557	1,958	1,957	3,829	4,317	488	12.75%
1100 250 Workers Comp	-	-	92	92	-	-	(250)	-0.00%
1100 260 Unemployment	-	-	1,224	-	250	-	-	0.00%
1100 299 Disability	-	-	69	-	-	-	-	0.00%
1100 330 Professional Services	-	1,425	-	-	-	-	-	0.00%
1100 561 Tuition	-	13,521	-	-	-	-	-	0.00%
Total Subs and Retirees	56,743	62,672	48,931	44,974	58,232	65,499	7,267	12.48%

Function Obj.	Art	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1102 110	Salary (1.0 FTE)	35,000	24,000	24,840	26,330	26,500	29,744	3,244	12.24%
1102 210	Health Insurance	-	2,721	3,026	3,026	3,600	3,951	351	9.75%
1102 220	FICA	2,706	1,836	1,900	1,973	2,027	2,275	248	12.26%
1102 250	Workers Comp	125	125	91	239	286	178	(108)	-37.76%
1102 260	Unemployment Comp.	208	52	408	310	125	125	-	0.00%
1102 270	Course Reimb.	850	756	530	520	530	530	-	0.00%
1102 290	Disability	300	8	68	-	87	98	11	12.82%
1102 610	Basic Supplies	100	-	125	125	-	-	-	0.00%
1102 612	Program Supplies	3,000	2,940	4,250	4,357	5,000	5,000	-	0.00%
1102 640	Books	444	367	600	591	-	-	-	0.00%
1102 650	Audio/Visual	500	-	350	368	-	-	-	0.00%
1102 730	Technology	1,000	574	1,500	1,343	-	-	-	0.00%
	Total Art:	44,233	33,379	37,688	39,182	38,155	41,902	3,747	9.82%

Function Obj.	Business	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1103 110	Salary (1.0 FTE)	76,000	76,312	48,928	57,995	34,500	38,168	3,668	10.53%
1103 210	Health Insurance	10,080	9,913	10,998	5,468	3,600	3,951	351	9.75%
1103 220	FICA	5,876	5,484	6,018	4,265	2,639	2,920	281	10.64%
1103 250	Workers Comp	270	270	287	454	373	229	(144)	-38.60%
1103 260	Unemployment Comp.	416	103	816	310	125	125	-	0.00%
1103 270	Course Reimb.	1,200	625	1,530	1,356	1,530	1,530	-	0.00%
1103 290	Disability	300	183	307	191	114	126	12	10.49%
1103 580	Travel Conference	-	-	500	-	-	-	-	0.00%
1103 610	Basic Supplies	250	169	1,020	1,020	500	500	-	0.00%
1103 612	Program Supplies	1,040	1,036	1,400	1,398	-	-	-	0.00%
1103 640	Books and Periodicals	2,480	2,448	550	239	-	-	-	0.00%
1103 650	Audio/Visual	-	-	1,500	1,284	-	-	-	0.00%
1103 670	Technology	3,000	2,999	3,000	363	-	-	-	0.00%
	Total Business:	100,912	99,542	76,854	74,343	43,381	47,549	4,168	9.61%

Function Obj.	<u>English</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1105 110	Salary (2.0 FTE)	53,000	53,346	54,855	62,814	59,000	65,852	6,852	11.61%
1105 210	Health Insurance	5,532	6,578	6,052	6,051	7,200	7,902	702	9.75%
1105 220	FICA	4,100	5,935	4,197	4,297	4,514	5,038	524	11.60%
1105 250	Workers Comp	190	190	200	239	637	395	(242)	-37.99%
1105 260	Unemployment Comp.	416	103	816	62	250	250	-	0.00%
1105 270	Course Reimb.	1,200	915	1,530	622	1,530	1,530	-	0.00%
1105 290	Disability	300	64	151	70	195	217	22	11.44%
1105 610	Basic Supplies	300	273	400	400	-	-	-	0.00%
1105 612	Program Supplies	2,480	1,010	700	-	500	500	-	0.00%
1105 640	Books and Periodicals	2,000	2,014	2,700	1,515	-	-	-	0.00%
1105 650	Audio Visual	-	-	400	-	-	-	-	0.00%
1105 660	Manipulative	-	-	280	-	-	-	-	0.00%
1105 670	Technology	-	-	300	-	-	-	-	0.00%
	Total English:	69,518	70,428	72,581	76,070	73,826	81,684	7,858	10.64%

Function Obj.	<u>Foreign Languages</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1106 110	Salary (1.0 FTE)	46,000	46,000	47,610	48,330	33,500	51,875	18,375	54.85%
1106 210	Health Insurance	2,766	2,709	3,026	3,026	9,486	3,951	(5,535)	-58.35%
1106 220	FICA	3,557	3,449	3,642	3,623	2,563	3,968	1,405	54.84%
1106 250	Workers Comp	164	164	174	286	356	311	(45)	-12.64%
1106 260	Unemployment Comp.	208	51	408	124	125	125	-	0.00%
1106 270	Course Reimb.	850	-	530	135	530	530	-	0.00%
1106 290	Disability	300	114	130	124	111	171	60	54.22%
1106 610	Basic Supplies	100	71	100	95	-	-	-	0.00%
1106 612	Program Supplies	245	226	245	220	-	-	-	0.00%
1106 640	Books and Periodicals	2,455	1,947	2,455	980	1,200	1,200	-	0.00%
1106 650	Audio Visual	-	-	500	856	-	-	-	0.00%
1106 670	Technology - Software	500	-	250	-	500	500	-	0.00%
	Total Foreign Languages:	57,145	54,731	59,070	57,799	48,371	62,632	14,261	29.48%

Function Obj.	<u>Physical Education</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1108 110	Salary (2.0 FTE)	65,000	66,000	66,310	70,660	71,000	77,542	6,542	9.21%
1108 210	Health Insurance	5,433	5,323	5,946	13,925	16,561	18,176	1,615	9.75%
1108 220	FICA	5,026	4,678	5,226	4,957	5,432	5,932	500	9.20%
1108 250	Workers Comp	233	233	249	406	767	465	(302)	-39.34%
1108 260	Unemployment Comp.	416	103	816	124	250	250	-	0.00%
1108 270	Course Reimb.	1,200	270	1,530	1,070	1,530	1,530	-	0.00%
1108 290	Disability	300	156	188	170	234	256	22	9.35%
1108 580	Travel/Conference	250	-	-	-	-	-	-	0.00%
1108 610	Basic Supplies	250	181	250	181	-	-	-	0.00%
1108 612	Program Supplies	2,466	2,274	2,266	1,966	1,000	1,000	-	0.00%
1108 670	Technology-Software	100	37	250	167	-	-	-	0.00%
1108 730	Equipment	200	-	1,240	1,240	-	-	-	0.00%
1108 739	Other Equipment	1,840	1,144	1,000	807	-	-	-	0.00%
	Total Physical Education:	82,714	80,399	87,271	95,673	96,774	105,151	8,377	8.66%
Function Obj.	<u>Family/Consumer Science</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1109 110	Salary (1.0 FTE)	22,800	38,026	39,330	40,330	40,500	44,366	3,866	9.55%
1109 210	Health Insurance	7,493	-	-	-	-	-	-	0.00%
1109 220	FICA	1,763	2,907	3,009	3,085	3,098	3,394	296	9.55%
1109 250	Workers Comp	82	82	144	239	437	266	(171)	-39.13%
1109 260	Unemployment Comp	208	52	408	62	125	125	-	0.00%
1109 270	Course Reimb.	850	-	530	105	530	530	-	0.00%
1109 290	Disability	300	55	108	60	134	146	12	9.26%
1109 430	Repairs and Maintenance	225	225	200	-	250	250	-	0.00%
1109 610	Basic Supplies	100	67	100	93	-	-	-	0.00%
1109 612	Program Supplies	1,000	667	1,300	1,492	1,000	1,000	-	0.00%
1109 623	Bottled Gas	25	16	25	-	50	50	-	0.00%
1109 630	Food	500	493	600	368	1,000	1,000	-	0.00%
1109 640	Books and Periodicals	100	-	500	494	-	-	-	0.00%
	Total Home Economics:	35,446	42,590	46,254	46,328	47,124	51,127	4,003	8.50%

Function Obj.	<i>Mathematics</i>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1111 110	Salary (2.0 FTE)	56,001	56,336	57,960	62,660	63,000	70,012	7,012	11.13%
1111 210	Health	12,747	12,358	13,918	12,117	14,150	18,176	4,026	28.45%
1111 220	FICA	4,330	4,050	4,434	4,566	4,820	5,356	536	11.12%
1111 250	Workers Comp	201	235	212	358	680	420	(260)	-38.22%
1111 260	Unemployment Comp	416	103	816	124	250	208	(42)	-16.80%
1111 270	Course Reimb.	1,200	-	1,530	1,525	1,530	1,530	-	0.00%
1111 290	Disability	300	134	159	149	208	231	23	11.08%
1111 330	Professional Services	450	76	950	665	-	-	-	0.00%
1111 610	Basic Supplies	700	-	650	638	-	-	-	0.00%
1111 640	Program Supplies	200	72	2,064	27	3,800	3,800	-	0.00%
1111 670	Technology-Software	200	183	200	-	-	-	-	0.00%
1111 730	Equipment	500	-	500	1,574	-	-	-	0.00%
	Total Mathematics	77,245	73,547	83,393	84,403	88,438	99,733	11,295	12.77%

Function Obj.	<i>Music</i>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1112 110	Salary (1.0 FTE)	27,000	27,474	27,945	33,232	29,500	32,926	3,426	11.61%
1112 210	Health	2,843	7,136	7,972	7,972	9,486	10,411	925	9.75%
1112 220	FICA	2,088	1,973	2,138	2,435	2,257	2,519	262	11.60%
1112 250	Workers Comp	97	97	102	239	319	198	(121)	-37.93%
1112 260	Unemployment Comp	208	52	408	62	125	125	-	0.00%
1112 270	Course Reimb.	850	298	530	930	530	530	-	0.00%
1112 290	Disability	300	64	77	70	97	109	12	12.02%
1112 430	Repairs and Maintenance	550	655	600	550	500	500	-	0.00%
1112 530	Postage	-	-	50	50	50	50	-	0.00%
1112 610	Basic Supplies	200	75	150	150	-	-	-	0.00%
1112 612	Program Supplies	1,750	2,048	3,960	3,760	500	500	-	0.00%
1112 640	Books	-	-	500	330	-	-	-	0.00%
1112 735	Furniture	3,500	2,409	1,174	880	-	-	-	0.00%
1112 810	Dues & Fees	597	272	650	221	800	800	-	0.00%
	Total Music:	39,983	42,553	46,256	50,881	44,164	48,667	4,503	10.20%

Function Obj.	Science	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1113 110	Salary (2.0 FTE)	82,000	88,308	84,870	86,660	87,000	80,080	(6,920)	-7.95%
1113 210	Health	8,199	8,636	8,972	9,019	10,675	7,902	(2,773)	-25.98%
1113 220	FICA	6,341	6,578	6,493	6,446	6,656	6,126	(530)	-7.96%
1113 250	Workers Comp	291	291	310	376	939	494	(445)	-47.39%
1113 260	Unemployment Comp	416	103	816	124	250	250	-	0.00%
1113 270	Course Reimb.	1,200	90	1,530	1,984	1,530	1,530	-	0.00%
1113 290	Disability	300	198	233	216	287	264	(23)	-7.92%
1113 610	Basic Supplies	200	194	200	175	-	-	-	0.00%
1113 612	Program Supplies	2,675	2,845	2,675	2,720	800	800	-	0.00%
1113 640	Books	1,870	1,623	500	151	-	-	-	0.00%
1113 650	Audio/Visual	-	-	1,000	925	-	-	-	0.00%
1113 735	Furniture	1,000	138	1,000	872	-	-	-	0.00%
	Total Science	104,492	109,004	108,599	109,668	108,137	97,446	(10,691)	-9.89%

Function Obj.	Social Studies	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1115 110	Salary (2.0 FTE)	63,000	66,144	66,240	68,660	69,000	91,520	22,520	32.64%
1115 210	Health	10,336	8,556	10,998	11,683	18,972	18,176	(796)	-4.20%
1115 220	FICA	4,871	4,931	5,068	5,083	5,279	7,001	1,722	32.63%
1115 250	Workers Comp	226	226	242	406	745	549	(196)	-26.29%
1115 260	Unemployment Comp	416	103	816	124	250	416	166	66.40%
1115 270	Course Reimb.	1,200	1,500	1,530	1,203	1,530	1,530	-	0.00%
1115 290	Disability	300	151	181	165	228	302	74	32.46%
1115 610	Basic Supplies	400	370	400	400	-	-	-	0.00%
1115 612	Program Supplies	500	144	500	500	500	500	-	0.00%
1115 640	Books	3,400	3,049	3,100	2,637	-	-	-	0.00%
1115 650	Audio/Visual	-	-	300	-	-	-	-	0.00%
1115 670	Technology-Software	500	-	500	-	-	-	-	0.00%
	Total Social Studies	85,149	85,174	89,875	90,861	96,504	119,994	23,490	24.34%

Function Obj.	<u>Drivers Education</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Incl/ (Dec)	Proposed Incl/Dec %
1121 110	Salary (.50 FTE)	30,400	30,400	19,950	19,707	20,500	21,065	565	2.76%
1121 220	FICA	2,350	2,325	1,526	1,520	1,568	1,611	43	2.77%
1121 250	Workers Comp	109	119	100	209	221	126	(95)	-42.99%
1121 260	Unemployment Comp.	208	52	408	62	125	104	(21)	-16.80%
1121 270	Course Reimb.	256	-	530	-	530	175	(355)	-66.98%
1121 290	Disability	300	75	43	82	68	70	2	2.23%
1121 430	Repairs and Maintenance	100	119	100	38	100	100	-	0.00%
1121 442	Vehicle Rental	2,750	2,750	2,750	2,750	2,750	2,750	-	0.00%
1121 521	Insurance	567	-	567	-	567	567	-	0.00%
1121 610	Basic Supplies	100	-	100	34	100	100	-	0.00%
1121 612	Program Supplies	300	-	300	-	300	300	-	0.00%
1121 623	Gasoline	400	329	400	363	400	400	-	0.00%
	Total Drivers Education:	37,840	36,169	26,774	24,765	27,229	27,368	139	0.51%

Function Obj.	<u>Industrial Arts</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Incl/ (Dec)	Proposed Incl/Dec %
1110 1110	Salary	25,000	-	-	-	-	-	-	0.00%
1110 210	Health	7,493	-	-	-	-	-	-	0.00%
1110 220	FICA	1,933	-	-	-	-	-	-	0.00%
1110 250	Workers Comp	90	-	-	-	-	-	-	0.00%
1110 260	Unemployment Comp	208	-	-	-	-	-	-	0.00%
1110 270	Course Reimb.	850	-	-	-	-	-	-	0.00%
1110 290	Disability	300	-	-	-	-	-	-	0.00%
1110 430	Repairs & Maintenance	1,500	-	-	-	-	-	-	0.00%
1110 610	Basic Supplies	150	-	-	-	-	-	-	0.00%
1110 612	Program Supplies	3,935	-	-	-	-	-	-	0.00%
1110 640	Books & Periodicals	480	-	-	-	-	-	-	0.00%
1110 670	Technology-Software	500	-	-	-	-	-	-	0.00%
1110 730	Equipment	1,500	-	-	-	-	-	-	0.00%
	Total Industrial Arts:	43,939	-	-	-	-	-	-	0.00%

Function Obj.	Reading	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1104 110	Salary	44,000	44,000	-	-	-	-	-	0.00%
1104 210	Health	5,423	5,456	-	-	-	-	-	0.00%
1104 220	FICA	3,402	3,236	-	-	-	-	-	0.00%
1104 250	Workers Comp	157	157	-	-	-	-	-	0.00%
1104 260	Unemployment Comp	208	52	-	-	-	-	-	0.00%
1104 270	Course Reimb.	850	100	-	-	-	-	-	0.00%
1104 290	Disability	300	122	-	-	-	-	-	0.00%
1104 430	Repairs & Maintenance	-	-	-	-	-	-	-	0.00%
1104 610	Basic Supplies	100	97	-	-	-	-	-	0.00%
1104 613	Program Supplies	500	436	-	-	-	-	-	0.00%
1104 640	Books & Periodicals	1,160	726	-	-	-	-	-	0.00%
1104 670	Technology-Software	300	-	-	-	-	-	-	0.00%
1104 730	Equipment	-	-	-	-	-	-	-	0.00%
	Total Reading:	56,400	54,382						0.00%

Function Obj.	Improvement of Instruction	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1110 330	Technical Assistance	-	4,802	-	1,339	-	-	-	0.00%
1110 500	VSMIT Grant	-	(4)	-	-	-	-	-	0.00%
1110 612	Testing Materials Grades 6-12	4,100	3,489	7,100	6,255	7,100	7,100	-	0.00%
1110 640	Writing Manuals Grade 9	900	-	900	-	900	900	-	0.00%
	Improvement of Instruction	5,000	8,287	8,000	7,594	8,000	8,000	-	0.00%

Function Obj.	Co-Curricular	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1410 110	Salaries	11,181	7,067	11,000	5,880	11,000	14,650	3,650	33.18%
1410 220	FICA	811	540	825	450	825	1,121	296	35.85%
1410 250	Workers Compensation	47	119	50	954	50	-	(50)	-100.00%
1410 260	Unemployment	48	52	50	-	50	-	(50)	-100.00%
1410 300	Professional Services	3,000	3,000	-	-	-	-	-	0.00%
1410 612	Program Supplies	600	-	600	-	600	600	-	0.00%

Total Co-Curricular		15,687	10,778	12,525	7,284	12,525	16,371	3,846	30.71%
Function Obj.		Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
Athletics									
1420 110	Salaries	33,500	27,190	40,435	28,164	35,435	32,435	(3,000)	-8.47%
1420 220	FICA	3,000	2,038	3,300	2,175	3,300	2,481	(819)	-24.81%
1420 250	Workers Compensation	150	119	200	239	200	-	(200)	-100.00%
1420 260	Unemployment	75	52	85	-	85	-	(85)	-100.00%
1420 430	Repairs and Maintenance	1,000	338	1,000	970	1,000	1,000	-	0.00%
1420 612	Program Supplies	6,230	5,755	6,230	7,725	2,230	2,230	-	0.00%
1420 640	Books and Periodicals	250	139	250	187	250	250	-	0.00%
1420 720	Land and Site Improvements	500	-	500	500	500	500	-	0.00%
1420 730	Equipment	-	-	-	-	-	-	-	0.00%
1420 810	Dues and Fees	13,000	15,659	13,000	14,581	15,000	15,000	-	0.00%
	Total Athletics	57,705	51,290	65,000	54,541	58,000	53,896	(4,104)	-7.08%

Guidance		70,220	63,900	72,678	69,149	76,367	84,602	8,235	10.78%
Function Obj.		Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
		2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Inc/ (Dec)	Inc/Dec %
2120 110	Salaries (2.0 FTE)	10,700	12,182	12,404	11,154	17,363	18,176	813	4.68%
2120 210	Health Insurance	5,398	4,831	5,640	5,273	5,842	6,472	630	10.78%
2120 220	FICA	249	249	265	430	824	508	(316)	-38.40%
2120 250	Workers Compensation	416	103	816	124	250	250	-	0.00%
2120 260	Unemployment	1,700	2,674	1,530	548	1,530	1,530	-	0.00%
2120 270	Course Reimbursement	-	167	199	105	262	279	17	6.56%
2120 299	Disability Insurance	-	-	-	3,040	-	-	-	0.00%
2120 330	Professional Services	-	149	300	-	-	-	-	0.00%
2120 510	Transportation	-	-	700	1,491	-	-	-	0.00%
2120 561	Tuition to Lea's	500	435	500	220	-	-	-	0.00%
2120 610	Basic Supplies	1,155	197	500	296	500	500	-	0.00%
2120 612	Program Supplies	400	201	400	302	-	-	-	0.00%
2120 640	Books and Periodicals	-	-	-	-	-	-	-	0.00%
2120 670	Technology	-	-	-	-	-	-	-	0.00%

2120	733	Furniture	500	1,300	100	507	-	-	-	0.00%
2120	735	Computer Equipment	200	-	-	-	-	-	-	0.00%
2120	810	Dues and Fees	-	248	450	283	500	500	-	0.00%
		Total Guidance	91,438	86,636	96,482	92,922	103,438	112,817	9,379	9.07%

Function	Obj.	<u>School Nurse</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/(Dec)	Proposed Inc/Dec %
2130	110	Salary (1.0 FTE)	35,000	36,193	37,260	38,535	38,500	42,286	3,786	9.83%
2130	210	Health Insurance	7,314	7,313	7,972	7,708	9,486	7,765	(1,721)	-18.14%
2130	220	FICA	2,706	2,670	2,851	2,868	2,945	3,235	290	9.84%
2130	250	Workers Compensation	125	119	136	239	416	254	(162)	-38.94%
2130	260	Unemployment	208	52	408	62	125	125	-	0.00%
2130	270	Course Reimbursement	850	103	530	189	530	530	-	0.00%
2130	299	Disability Insurance	-	84	102	92	127	140	13	9.88%
2130	330	Professional Services	-	-	500	314	-	-	-	0.00%
2130	430	Repairs and Maintenance	250	144	250	116	-	-	-	0.00%
2130	610	Basic Supplies	100	95	100	98	200	200	-	0.00%
2130	612	Program Supplies	1,100	1,038	1,100	1,091	1,000	1,000	-	0.00%
2130	640	Books and Periodicals	250	-	250	163	-	-	-	0.00%
2130	730	Equipment	830	877	-	-	-	-	-	0.00%
2130	733	Furniture	-	-	830	879	-	-	-	0.00%
2130	735	Computer Equipment	100	-	-	-	-	-	-	0.00%
2130	810	Dues and Fees	100	105	105	105	105	105	-	0.00%
2130	890	Miscellaneous	-	-	100	-	100	100	-	0.00%
		Total Nurse	48,933	48,793	52,494	52,459	53,534	55,739	2,205	4.12%

Function	Obj.	<u>Library/Media</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/(Dec)	Proposed Inc/Dec %
2222	110	Salary (1.0 FTE)	47,000	47,000	48,645	49,330	49,500	52,915	3,415	6.90%
2222	210	Health Insurance	7,314	1,434	7,972	-	-	-	-	0.00%
2222	220	FICA	3,634	3,576	3,721	3,754	3,787	4,048	261	6.89%
2222	250	Workers Compensation	166	165	178	286	535	317	(218)	-40.66%
2222	260	Unemployment	208	52	408	62	125	208	83	66.40%

2222	270	Course Reimbursement	850	-	530	215	530	530	-	0.00%
2222	299	Disability Insurance	-	114	133	124	163	175	12	7.13%
2222	430	Repairs and Maintenance	350	-	350	-	350	350	-	0.00%
2222	531	Postage	150	104	150	150	150	150	-	0.00%
2222	610	Basic Supplies	400	408	400	284	-	-	-	0.00%
2222	612	Program Supplies	1,650	1,283	1,650	449	-	-	-	0.00%
2222	640	Books and Periodicals	9,000	10,357	2,200	7,892	4,000	4,000	-	0.00%
2222	650	Audio/Visual	2,000	2,030	2,000	848	-	-	-	0.00%
2222	660	Manipulative Devices	150	195	150	147	-	-	-	0.00%
2222	730	Equipment	500	553	1,950	-	-	-	-	0.00%
2222	735	Computer Equipment-Technology	1,200	1,246	-	-	-	-	-	0.00%
2222	810	Dues and Fees	2,500	435	2,700	-	3,000	3,000	-	0.00%
		Total Library/Media	77,072	68,952	73,137	63,541	62,140	65,693	3,553	5.72%

Function	Obj.	<u>Information Technology</u>	Budget	Actual	Budget	Actual	Budget	Proposed	Proposed	Proposed
			2001-2002	2001-2002	2002-2003	2002-2003	2003-2004	2004-2005	Incl/ (Dec)	Incl/Dec %
2229	110	Salary	18,875	19,241	19,915	19,819	41,137	-	(41,137)	-100.00%
2229	220	FICA	1,444	1,472	1,524	1,516	3,147	-	(3,147)	-100.00%
2229	240	Retirement	765	740	-	91	1,646	-	(1,646)	-100.00%
2229	250	Workers Compensation	66	119	73	924	444	-	(444)	-100.00%
2229	260	Unemployment	208	52	204	-	125	-	(125)	-100.00%
2229	270	Course Reimbursement	420	805	494	494	494	-	(494)	-100.00%
2229	299	Disability Insurance	-	45	55	49	136	-	(136)	-100.00%
2229	300	Purchased Services	11,200	8,862	11,200	12,627	11,200	11,200	-	0.00%
2229	430	Repairs and Maintenance	7,000	6,040	49	3,500	3,000	3,000	-	0.00%
2229	612	Program Supplies	5,200	4,906	5,200	2,190	5,000	5,000	-	0.00%
2229	640	Books and Periodicals	415	72	415	-	-	-	-	0.00%
2229	670	Computer Software	5,500	5,500	-	-	3,000	3,000	-	0.00%
2229	735	Computer Equipment	21,549	20,363	-	1,400	3,000	3,000	-	0.00%
		Total Technology	72,642	68,217	39,129	42,610	72,329	25,200	(47,129)	-65.16%

Function Obj.	<u>Operations and Maintenance</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
2600 110	Salaries (3.0 FTE)	73,008	75,833	73,764	68,218	78,284	83,687	5,403	6.90%
2600 120	Substitutes	-	-	250	1,233	2,500	2,500	-	0.00%
2600 210	Health Insurance	11,162	13,389	8,972	9,210	10,675	11,716	1,041	9.75%
2600 220	FICA	5,586	5,773	5,643	5,332	6,179	6,593	414	6.71%
2600 240	Retirement	2,920	2,052	2,993	2,008	3,132	3,347	215	6.88%
2600 250	Workers Compensation	2,388	2,638	2,820	3,658	873	6,731	5,858	671.02%
2600 260	Unemployment	624	103	1,224	248	375	375	-	0.00%
2600 290	Disability Insurance	-	-	-	266	-	276	276	100.00%
2600 300	Purchased Services	3,000	1,125	5,000	2,653	5,000	5,000	-	0.00%
2600 410	Water-Sewage	4,500	2,853	4,500	3,716	4,500	4,500	-	0.00%
2600 421	Disposal Services	5,000	5,184	5,000	7,102	4,500	4,500	-	0.00%
2600 430	Repairs and Maintenance	20,000	19,342	21,650	25,072	21,650	22,000	350	1.62%
2600 520	Insurance	6,500	4,801	6,500	5,027	10,500	11,125	625	5.95%
2600 580	Travel and Conference	250	-	250	-	250	250	-	0.00%
2600 610	Basic Supplies	100	72	100	100	100	100	-	0.00%
2600 612	Cleaning Supplies	9,000	8,615	9,000	6,439	9,000	9,000	-	0.00%
2600 622	Electricity	72,000	69,615	75,600	71,774	75,600	75,600	-	0.00%
2600 624	Oil	20,000	26,456	22,000	29,572	22,000	35,175	13,175	59.89%
2600 626	Gasoline	100	-	200	-	200	200	-	0.00%
2600 730	Equipment	10,000	8,204	6,200	7,933	6,200	6,200	-	0.00%
2600 733	Furniture	-	-	-	-	1,000	1,000	-	0.00%
	Total Operations and Maintenance	246,138	246,055	251,666	249,561	262,518	289,876	27,358	10.42%
Function Obj.	<u>Transportation</u>	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
2720 510	Athletic Transportation	15,700	9,795	10,000	10,540	10,000	10,500	500	5.00%
2720 511	Academic Field Trips	-	-	-	-	-	-	-	0.00%
	Total Transportation	15,700	9,795	10,000	10,540	10,000	10,500	500	5.00%

Function Obj.	Special Education Instruction	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
1200 110	Salaries - Teachers (3.0 FTE)	89,904	120,294	148,537	139,657	134,500	101,546	(32,954)	-24.50%
1200 111	Salaries - Speech	17,187	17,134	17,788	15,844	-	-	-	#DIV/0!
1200 112	Salary - Summer	-	-	-	-	4,595	5,000	405	8.81%
1200 115	Salaries - Aides (12.0 FTE)	74,912	114,023	152,917	117,464	121,290	161,818	40,528	33.41%
1200 120	Substitutes	-	330	-	721	2,500	2,000	(500)	-20.00%
1200 210	Health Insurance	30,275	17,015	24,666	30,026	32,865	23,706	(9,159)	-27.87%
1200 220	FICA	13,972	18,673	24,422	19,634	20,110	20,683	573	2.85%
1200 240	Retirement	2,996	3,776	5,726	2,723	4,852	6,473	1,621	33.40%
1200 250	Workers Compensation	644	639	1,330	2,196	2,839	1,580	(1,259)	-44.34%
1200 260	Unemployment	1,872	518	6,936	1,179	1,875	1,875	-	0.00%
1200 270	Course Reimbursement	871	1,006	3,330	100	5,045	5,045	-	0.00%
1200 299	Disability Insurance	-	126	456	1,127	844	869	25	2.97%
1200 300	Professional Services	32,000	68,972	51,237	59,725	34,900	32,500	(2,400)	-6.88%
1200 330	Contracted Services	3,943	12,420	5,000	13,254	60,000	133,750	73,750	122.92%
1200 332	Adaptive P.E.	-	-	-	-	3,000	3,000	-	0.00%
1200 430	Repairs and Maintenance	-	-	-	-	400	400	-	0.00%
1200 442	Copier Lease	-	-	-	-	1,700	1,700	-	0.00%
1200 531	Postage	-	-	-	-	200	200	-	0.00%
1200 561	Tuition	90,000	146,342	122,638	195,244	117,000	158,750	41,750	35.68%
1200 580	Travel	-	-	-	-	1,000	1,000	-	0.00%
1200 610	Basic Supplies	500	326	500	378	-	-	-	0.00%
1200 612	Program Supplies	1,000	1,543	1,000	2,300	2,000	2,000	-	0.00%
1200 613	Testing Supplies	500	-	500	500	500	500	-	0.00%
1200 630	Food	-	-	-	203	-	-	-	0.00%
1200 640	Books and Periodicals	500	681	500	480	500	500	-	0.00%
1200 660	Manipulative	-	-	500	500	500	500	-	0.00%
1200 730	Equipment	-	-	-	-	1,000	1,000	-	0.00%
1200 733	Furniture	-	-	-	-	-	-	-	0.00%
	Total Special Education-Instruction	361,076	523,818	567,983	603,255	554,015	666,395	112,380	20.28%

Function Obj.	Speech Services	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
2150 110	Salary (1.0 FTE)	-	-	-	-	47,500	32,032	(15,468)	-32.56%
2150 111	Salary - Summer	-	-	-	-	4,080	4,080	-	0.00%
2150 115	Salary - Aide	-	-	-	-	13,691	-	(13,691)	-100.00%
2150 120	Substitutes	-	-	-	-	1,300	1,000	(300)	-23.08%
2150 210	Health Insurance	-	-	-	-	12,237	7,765	(4,472)	-36.54%
2150 220	FICA	-	-	-	-	4,896	2,450	(2,446)	-49.95%
2150 240	Retirement	-	-	-	-	548	-	(548)	-100.00%
2150 250	Workers Compensation	-	-	-	-	677	192	(485)	-71.64%
2150 260	Unemployment	-	-	-	-	250	208	(42)	-16.80%
2150 270	Course Reimbursement	-	-	-	-	2,015	2,172	157	7.79%
2150 299	Disability Insurance	-	-	-	-	207	106	(101)	-48.79%
2150 330	Contracted Services	-	-	-	-	3,700	3,700	-	0.00%
2150 580	Travel	-	-	-	-	150	200	50	33.33%
2150 612	Program Supplies	-	-	-	-	500	500	-	0.00%
2150 730	Equipment	-	-	-	-	200	200	-	0.00%
	Total Speech Services:	-	-	-	-	91,951	54,605	(37,346)	-40.61%

	Sub Total WMHS Special Education	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
	Sub Total WMHS Special Education	361,076	523,818	567,983	603,255	554,015	666,395	112,380	20.28%

Function Obj.	Special Ed Transportation K-12	Budget 2001-2002	Actual 2001-2002	Budget 2002-2003	Actual 2002-2003	Budget 2003-2004	Proposed 2004-2005	Proposed Inc/ (Dec)	Proposed Inc/Dec %
2790 110	Salary	8,900	7,057	19,512	17,000	13,800	13,800	-	0.00%
2790 115	Salary - Aide	-	1,819	-	-	1,056	-	-	0.00%
2790 220	FICA	681	638	1,500	1,301	1,056	1,056	-	0.00%
2790 250	Workers Compensation	450	448	1,000	1,648	767	905	138	18.00%
2790 260	Unemployment	208	51	416	-	125	125	-	0.00%
2790 430	Repairs and Maintenance	-	-	3,000	2,340	-	1,000	1,000	100.00%
2790 510	SPED Transportation	2,000	9,385	-	23,524	20,000	25,000	5,000	0.00%

2790	626	Fuel	-	12,239	-	19,398	25,428	-	543	-	550	550	0.00%
		Total SPED Transportation						35,747	46,356		42,435	6,888	18.71%
Function Obj.		<u>Vocational</u>											
1300	561	Vocational Tuition											
1300	569	*Tech Center Block Grant											
		(PRIOR YR PAID BY STATE)											
		Total Vocational											
		Total:											

SUPERINTENDENT'S MESSAGE

Town Meeting Day

March 2, 2004

I believe we are at a critical point in the organizational development and history of the Orange North Supervisory Union. First and foremost, we must understand who we are and whom we serve. How do we fit in the world of supervisory unions? Are we a special place? How do we make the most of our resources and opportunities? How do we work smart, create new opportunities, and seize the challenges? How do we make investments that will yield high return at acceptable levels of risk? How do we build "quality schools"?

The foundation on which the entire organization (Orange, Washington & Williamstown schools) must rest is excellence in all levels of education. Therefore, our goals must include having adequate facilities, high quality programs, and first-rate faculties. Our schools must be attractive and welcoming as they are the centerpieces of all our communities. The concepts of high quality and continuous improvement must be central to all our endeavors. We must create true teaching / learning communities where everyone is actively engaged in academic and social learning, both inside and outside of the classroom.

I would like to briefly paint a picture of where I believe the Orange North Supervisory Union can be by September 1, 2009. This is neither a blueprint nor a set of specific promises. Everything that follows is meant simply to be suggestive of a plausible, and in my view highly desirable, set of outcomes for the ONSU to achieve over the next five years.

A FIVE YEAR VISION FOR THE ORANGE NORTH SUPERVISORY UNION 2004-2009 A Picture of the Orange, Washington, & Williamstown Schools

Welcome to the Orange, Washington, and Williamstown schools in the fall of the 2009-2010 school year. We have high quality **Early Education** programs in all three school districts. Each school district offers a full day, five day per week kindergarten class to all students. Each school district provides a half-day pre-school program for all three and four year olds, four days per week. The ONSU Early Education Program serves children with qualifying disabilities, ages birth through five. All children age birth to three with identified special needs receive services through the Infant and Toddlers program and/or supervisory union personnel in a home / school based model.

Each school district now maintains a high quality **Elementary School** serving children grades 1-5. All students come to school ready to learn and are actively engaged in challenging learning opportunities. The climate of each school is steeped in the beliefs, values, and behaviors that are characteristic of a cooperative learning environment. High levels of trust and trustworthiness amongst students, faculty, and administration exists. Communications among all parties are effective. Conflicts and inappropriate behavior are minimal. The atmosphere and climate would be characterized as open, comfortable, caring, supportive, kind, exciting, fair, and fun. Respect, equality, and diversity would be core values. The curriculum and teaching is "state of the art" in core subjects i.e., Reading, Writing, Math, Science and Social Studies. Teachers are integrating technology, the arts, and physical education to support and align the core curriculum. A strong student support system is in place to ensure that ALL students are successful. Full ranges of co-curricular and after school activities are available for all students. Parents and community members are highly involved with the school.

The **Orange North Middle School** serves students in grades 6-8 from the Orange, Washington and Williamstown School Districts. In addition to having a school climate based on the characteristics and practices that are consistent with a cooperative learning environment, you also see a proven middle school model of education that includes grade level teacher teams, interdisciplinary teaching, teacher advisories, and a caring

and supportive environment. Personalized classes provide students the opportunity to build close relationships with other students, faculty, and staff. In addition to the core subjects of Language Arts, Math, Science (with a lab!), and Social Studies, students have a choice of either French or Spanish in the middle grades. Middle school students also study Living Arts, Life Skills, Art, Drama, Technology and Physical Education. All middle school students complete a Service Learning requirement each year. The following Co-Curricular activities are available to all middle school students: Winter Wellness Program (snowboarding, skiing, swimming, skating, and snowshoeing); Interscholastic sports: soccer and basketball; Student Council, Yearbook, Band and Chorus. In addition, the Middle School/High School Peer Mentoring Program matches high school students with middle school students to provide both academic and emotional support.

Williamstown High School is now the #1 choice of high school age students who have entered the Winooski Valley High School Choice Program in central Vermont, and the #1 choice of students from throughout the ONSU. How is this possible? What made Williamstown High School so popular? In 2002, Williamstown became a "High School On the Move" by renewing its commitment to quality secondary education and by embracing the principles for high school reform and innovation outlined in a Vt. State Secondary Education Task Force report. During the next five years Williamstown High School re-invented itself. It changed its entire structure. It became a high school where all students are deeply cared for, where they actively choose among many different pathways toward adult engagement and where they learn to meet high standards.

As you enter Williamstown High School on September 1, 2009, you will be greeted by an administration, faculty, and staff that are totally committed to a comprehensive vision that makes student learning and performance the organizing principle of everything they do. You observe students who are engaged learners who are responsible for and are actively involved with their own learning. Students demonstrate meeting standards based on the Vermont Framework of Standards and Learning Opportunities. Each student has a variety of learning opportunities and multiple pathways to meet graduation requirements. Every student has a personalized learning plan, a safe learning environment, caring and supportive teachers and mentors and a true sense of belonging. All students learn about careers and college opportunities through real life experiences, including work-based learning, service learning, career exploration, job shadowing and career academies. Teachers and administrators use research-based practices to support student achievement and high performance. Curricula, instruction and assessment are aligned with the Vermont School Quality Standards. The mission of providing Williamstown High School students with a quality education is clear and rooted in its deeply held values of respect, responsibility, and recognition. Community members, volunteers, parents, civic leaders, and business people are all partners of the Williamstown High School student experience.

I hope you enjoyed the virtual tour of the ONSU schools in 2009 and that it raises your aspirations, stimulates your thinking, and encourages discussion. I look forward to working together to improve our schools. Please don't hesitate to call or drop by the central office to discuss the possibilities.

Respectfully submitted,

Douglas R. Shiok
Superintendent of Schools

Williamstown School District
Table of Contents
For The Year Ended June 30, 2003

Independent Auditors' Report	-
Combined Balance Sheet – All Fund Types and Account Groups	EXHIBIT I
Combined Statement of Revenues, Expenditures and Changes in Fund Balances – All Governmental Fund Types	EXHIBIT II
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	EXHIBIT III
Statement of Revenues, Expenses and Changes in Retained Earnings – Proprietary Fund Type – Enterprise Fund – Food Program	EXHIBIT IV
Statement of Cash Flows – Proprietary Fund Type – Enterprise Fund – Food Program	EXHIBIT V
Notes to the Financial Statements	-
Combining Balance Sheet – Capital Project Funds	Schedule 1
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Capital Project Funds	Schedule 2
Statement of Changes in Assets and Liabilities – Fiduciary Fund Type – Agency Funds	Schedule 3
Vermont Department of Education ADM Audit Report	-
Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	-
Schedule of Findings and Questioned Costs	-

ANGOLANO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 639
SHELBURNE, VERMONT 05482

TELEPHONE (802) 985-8992
(800) 540-8992
FAX (802) 985-9442

LOCATED AT:
2834 SHELBURNE ROAD

DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

Independent Auditors' Report

To The School Board
Williamstown School District

We have audited the accompanying general-purpose financial statements of Williamstown School District, Vermont, as of and for the year ended June 30, 2003, as listed in the table of contents. These general-purpose financial statements are the responsibility of Williamstown School District's management. Our responsibility is to express an opinion 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 opinion.

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.

The general-purpose financial statements referred to above do not include the fixed assets in its Proprietary Fund which should be included in order to conform with generally accepted accounting principles. Purchases of fixed assets are charged to current operations and are not depreciated over their estimated useful lives as required by generally accepted accounting principles. The amounts that should be recorded as fixed assets and charged as depreciation expense in the Proprietary Fund is not known.

In our opinion, except for the effects on the general-purpose financial statements of the omissions described in the preceding paragraphs, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of Williamstown School District, Vermont, as of June 30, 2003, and the results of its operations and the cash flows of its proprietary fund type 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 September 17, 2003 on our consideration of Williamstown School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants. 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 Williamstown School District, Vermont 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 a required part of the general-purpose financial statements of Williamstown 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, except for the effects on the general and capital projects funds of the omissions described in the preceding paragraphs, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

A handwritten signature in cursive script that reads "Angolano & Company".

Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

September 17, 2003

Williamstown School District
Combined Balance Sheet
All Fund Types and Account Groups
June 30, 2003

EXHIBIT I

	Governmental Fund Types		Proprietary Fund Type	Fiduciary Fund Type	Account Group	Totals
	General Fund	Capital Projects Funds	Enterprise Fund	Agency Funds	General Long-Term Debt	(Memorandum Only)
ASSETS:						
Current Assets:						
Cash	\$ 294,547	\$ 154,944	\$ 19,103	\$ 45,699		\$ 514,293
Accounts Receivable - State	85,165		9,740			94,905
Accounts Receivable - Supervisory Union	5,741					5,741
Accounts Receivable - Other	5,923					5,923
Due From Other Funds	6,825	256				7,081
Prepaid Expenses	24,491	-	-	-	-	24,491
Total Current Assets	<u>422,692</u>	<u>155,200</u>	<u>28,843</u>	<u>45,699</u>	<u>\$ -</u>	<u>652,434</u>
Other Assets:						
Amount to be Provided for:						
Retirement Incentive					34,600	34,600
Retirement of Long-term Debt	-	-	-	-	165,000	165,000
Total Other Assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>199,600</u>	<u>199,600</u>
TOTAL ASSETS	\$ 422,692	\$ 155,200	\$ 28,843	\$ 45,699	\$ 199,600	\$ 852,034
LIABILITIES AND FUND EQUITIES:						
Liabilities:						
Accounts Payable - Other	\$ 11,321		\$ 2,366			\$ 13,687
Accrued Expenses	217,954					217,954
Due To Other Funds	256	\$ 6,825				7,081
Amount Held for Agency Funds				\$ 45,699		45,699
Retirement Incentive					\$ 34,600	34,600
Bond Payable	-	-	-	-	165,000	165,000
Total Liabilities	<u>229,531</u>	<u>6,825</u>	<u>2,366</u>	<u>45,699</u>	<u>199,600</u>	<u>484,021</u>
Fund Equity:						
Fund Balances:						
Unreserved	193,161					193,161
Reserved		148,375				148,375
Retained Earnings	-	-	26,477	-	-	26,477
Total Fund Equities	<u>193,161</u>	<u>148,375</u>	<u>26,477</u>	<u>-</u>	<u>-</u>	<u>368,013</u>
TOTAL LIABILITIES AND FUND EQUITIES	\$ 422,692	\$ 155,200	\$ 28,843	\$ 45,699	\$ 199,600	\$ 852,034

The accompanying notes are an integral part of these financial statements

Williamstown School District
Combined Statement of Revenues, Expenditures and
Changes in Fund Balances
All Governmental Fund Types
For The Year Ended June 30, 2003

EXHIBIT II

	General Fund	Capital Projects Funds	Debt Service Fund	Totals (Memorandum Only)
REVENUES:				
Property Taxes	\$ 952,715			\$ 952,715
Tuition	59,937			59,937
Athletics	5,923			5,923
Investment Income	9,346	\$ 1,768		11,114
Miscellaneous	12,074			12,074
State	4,139,176			4,139,176
Federal	53,336	-	-	53,336
TOTAL REVENUES	<u>5,232,507</u>	<u>1,768</u>	<u>\$ -</u>	<u>5,234,275</u>
EXPENDITURES:				
Direct Services:	2,974,252			2,974,252
Support Services:				
Students	251,182			251,182
Instructional Staff	250,735			250,735
General Administration	154,678			154,678
Area Administration	434,074			434,074
Fiscal Services	53,440			53,440
Operation & Maintenance of Building	416,115	14,469		430,584
Transportation	232,851			232,851
Food Service	3,681			3,681
Debt Service:				
Principal Retirement			21,800	21,800
Interest Charges			9,978	9,978
Other Outlays	8,835	-	-	8,835
TOTAL EXPENDITURES	<u>4,779,843</u>	<u>14,469</u>	<u>31,778</u>	<u>4,826,090</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	452,664	(12,701)	(31,778)	408,185
OTHER FINANCING SOURCES (USES):				
Transfers In (Out)	(34,953)	3,175	31,778	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	417,711	(9,526)	-	408,185
FUND BALANCE, JULY 1, 2002	<u>(224,550)</u>	<u>157,901</u>	<u>-</u>	<u>(66,649)</u>
FUND BALANCE, JUNE 30, 2003	<u>\$ 193,161</u>	<u>\$ 148,375</u>	<u>\$ -</u>	<u>\$ 341,536</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES:				
Property Taxes		\$ 729,582	\$ 952,715	\$ 223,133
Tuition		72,000	50,519	(21,481)
Special Education Tuition		-	9,418	9,418
Athletics		5,500	5,923	423
Investment Income		20,000	9,346	(10,654)
Miscellaneous		2,000	12,074	10,074
State:				
General State Support - Town		1,340,625	1,340,625	-
General State Support - State		1,490,243	1,491,300	1,057
Education Fund		475,056	620,318	145,262
Transportation Aid		81,490	87,553	6,063
Transportation Aid - Prior Year		-	14,298	14,298
Capital Debt Held Harmless		1,690	1,575	(115)
Mainstream Block Grant		144,419	144,419	-
Intensive Reimbursement		379,000	364,071	(14,929)
Essential Early Education		19,239	19,278	39
State Placed Students		-	2,835	2,835
Drivers Education		1,500	4,213	2,713
Vocational Tuition Reimbursement		-	5,830	5,830
Vocational Transportation Reimbursement		-	42,861	42,861
Federal:				
IDEA-B		21,000	35,670	14,670
IDEA-B Preschool		-	11,925	11,925
Title IV		-	5,741	5,741
TOTAL REVENUES		<u>4,783,344</u>	<u>5,232,507</u>	<u>449,163</u>

EXPENDITURES:

District Wide:

Board of Education 2310:

Salaries	110	3,750	2,680	1,070
Secretary Salaries	112	900	873	27
Social Security	220	69	271	(202)
Contracted Services	330	-	3,220	(3,220)
Audit Services	370	1,600	2,200	(600)
Insurance	520	600	600	-
Supplies	610	400	531	(131)
Dues and Fees	810	1,400	1,400	-

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Miscellaneous	890	\$ 2,000	\$ 2,391	\$ (391)
Subtotal		<u>10,719</u>	<u>14,166</u>	<u>(3,447)</u>
Treasurer 2313:				
Salaries	110	1,000	1,000	-
Fidelity Bond Premiums	520	200	200	-
Postage	531	400	283	117
Subtotal		<u>1,600</u>	<u>1,483</u>	<u>117</u>
Legal Services 2315:				
Professional Services	360	10,000	35,520	(25,520)
Subtotal		<u>10,000</u>	<u>35,520</u>	<u>(25,520)</u>
Advertising 2319:				
Advertising	540	6,000	16,666	(10,666)
Subtotal		<u>6,000</u>	<u>16,666</u>	<u>(10,666)</u>
Special Article 2600:				
Plowing Services	330	16,000	14,000	2,000
Subtotal		<u>16,000</u>	<u>14,000</u>	<u>2,000</u>
Student Transportation 2711:				
Transportation Services	510	173,382	173,215	167
Equipment	730	1,200	2,740	(1,540)
Subtotal		<u>174,582</u>	<u>175,955</u>	<u>(1,373)</u>
Food Service 3100				
Repairs and Maintenance	430	3,000	3,585	(585)
Bottled Gas	623	200	96	104
Subtotal		<u>3,200</u>	<u>3,681</u>	<u>(481)</u>
Short-Term Debt 5100:				
Current Interest	830	11,000	8,835	2,165
Subtotal		<u>11,000</u>	<u>8,835</u>	<u>2,165</u>
Subtotal - District Wide		<u>233,101</u>	<u>270,306</u>	<u>(37,205)</u>
Elementary School:				
Regular Instruction Pre-K 1100:				
Salaries	110	87,458	91,335	(3,877)
Aides Salaries	115	25,026	16,100	8,926
Health Insurance	210	17,996	15,205	2,791
Social Security	220	8,605	8,780	(175)
Retirement	240	412	-	412

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Workers Compensation	250	\$ 1,632	\$ -	\$ 1,632
Unemployment Compensation	260	1,016	-	1,016
Course Reimbursement	270	1,530	1,728	(198)
Disability Insurance	290	240	270	(30)
Program Supplies	612	-	20	(20)
Books and Periodicals	640	224	210	14
Subtotal		<u>144,139</u>	<u>133,648</u>	<u>10,491</u>
Regular Instruction Grade 1 1100:				
Salaries	110	81,765	84,660	(2,895)
Health Insurance	210	11,098	11,004	94
Social Security	220	6,255	6,236	19
Retirement	240	300	-	300
Workers Compensation	250	816	-	816
Course Reimbursement	270	1,530	2,211	(681)
Disability Insurance	290	224	210	14
Program Supplies	612	200	185	15
Books and Periodicals	640	1,000	986	14
Manipulative Devices	660	108	108	-
Subtotal		<u>103,296</u>	<u>105,600</u>	<u>(2,304)</u>
Regular Instruction Grade 2 1100:				
Salaries	110	70,380	72,660	(2,280)
Health Insurance	210	11,098	8,936	2,162
Social Security	220	5,385	5,377	8
Retirement	240	260	-	260
Workers Compensation	250	816	-	816
Course Reimbursement	270	1,530	3,392	(1,862)
Disability Insurance	290	192	285	(93)
Supplies	610	80	80	-
Program Supplies	612	230	230	-
Books and Periodicals	640	207	174	33
Manipulative Devices	660	380	358	22
Furniture	733	130	-	130
Subtotal		<u>90,688</u>	<u>91,492</u>	<u>(804)</u>
Regular Instruction Grade 3 1100:				
Salaries	110	61,065	84,689	(23,624)
Health Insurance	210	6,046	11,679	(5,633)
Social Security	220	4,672	6,372	(1,700)
Workers Compensation	250	224	358	(134)

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Unemployment Compensation	260	\$ 816	\$ 246	\$ 570
Course Reimbursement	270	1,530	2,638	(1,108)
Disability Insurance	290	168	113	55
Program Supplies	612	400	-	400
Books and Periodicals	640	400	97	303
Subtotal		<u>75,321</u>	<u>106,192</u>	<u>(30,871)</u>
Regular Instruction Grade 4 1100:				
Salaries	110	73,485	77,314	(3,829)
Health Insurance	210	11,098	16,816	(5,718)
Social Security	220	5,622	5,699	(77)
Workers Compensation	250	268	358	(90)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	1,459	71
Disability Insurance	290	200	181	19
Program Supplies	612	186	186	-
Books and Periodicals	640	500	250	250
Manipulative Devices	660	137	130	7
Equipment	730	180	-	180
Subtotal		<u>94,022</u>	<u>102,517</u>	<u>(8,495)</u>
Regular Instruction Grade 5 1100:				
Salaries	110	71,415	72,006	(591)
Aides Salaries	115	-	5,284	(5,284)
Health Insurance	210	16,204	10,466	5,738
Social Security	220	5,464	6,303	(839)
Workers Compensation	250	260	358	(98)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	189	1,341
Disability Insurance	290	200	186	14
Program Supplies	612	93	92	1
Manipulative Devices	660	130	130	-
Equipment	730	32	-	32
Subtotal		<u>96,144</u>	<u>95,138</u>	<u>1,006</u>
Regular Instruction 1100:				
Retiree Salaries	116	16,955	16,955	-
Substitute Salaries	120	15,500	14,242	1,258
Social Security	220	1,297	1,823	(526)
Workers Compensation	250	61	119	(58)
Unemployment Compensation	260	816	124	692

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Contracted Services	330	\$ -	\$ 10,689	\$ (10,689)
Subtotal		<u>34,629</u>	<u>43,952</u>	<u>(9,323)</u>
Art 1102:				
Salaries	110	22,356	23,464	(1,108)
Social Security	220	1,710	1,795	(85)
Workers Compensation	250	82	119	(37)
Unemployment Compensation	260	408	124	284
Course Reimbursement	270	530	50	480
Disability Insurance	290	61	56	5
Program Supplies	612	2,500	2,439	61
Software	670	1,210	1,209	1
Subtotal		<u>28,857</u>	<u>29,256</u>	<u>(399)</u>
Physical Education 1108:				
Salaries	110	27,945	29,330	(1,385)
Health Insurance	210	5,946	5,946	-
Social Security	220	2,138	2,163	(25)
Workers Compensation	250	102	239	(137)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	1,110	(580)
Disability Insurance	290	77	70	7
Program Supplies	612	29	29	-
Equipment	730	345	345	-
Subtotal		<u>37,520</u>	<u>39,294</u>	<u>(1,774)</u>
Improvement of Instruction 1110:				
Teacher Salaries	110	35,663	9,667	25,996
Reading Instructor Salaries	111	6,577	-	6,577
Aides Salaries	115	500	10,887	(10,387)
Substitute Salaries	120	750	-	750
Social Security	220	-	923	(923)
Course Reimbursement	270	2,700	1,300	1,400
Professional Services	320	1,500	878	622
Supplies	612	725	1,069	(344)
Tests	613	1,839	1,760	79
Books and Periodicals	640	1,500	1,463	37
Subtotal		<u>51,754</u>	<u>27,947</u>	<u>23,807</u>
Music 1112:				
Salaries	110	44,505	45,330	(825)
Health Insurance	210	5,946	-	5,946

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Social Security	220	\$ 3,405	\$ 3,348	\$ 57
Workers Compensation	250	163	180	(17)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	567	(37)
Disability Insurance	290	122	113	9
Repairs and Maintenance	430	300	300	-
Travel	580	200	-	200
Supplies	610	161	128	33
Program Supplies	612	696	672	24
Books and Periodicals	640	150	122	28
Equipment	730	126	124	2
Dues and Fees	810	90	80	10
Subtotal		<u>56,802</u>	<u>51,026</u>	<u>5,776</u>
Special Education 1200:				
Salaries	110	55,890	69,663	(13,773)
Speech Salaries	111	38,295	31,566	6,729
Aides Salaries	115	77,436	50,550	26,886
Speech Aides Salaries	116	12,922	13,204	(282)
Substitute Salaries	120	1,040	2,363	(1,323)
Health Insurance	210	22,849	26,278	(3,429)
Social Security	220	13,889	12,136	1,753
Retirement	240	3,706	3,910	(204)
Workers Compensation	250	677	1,074	(397)
Unemployment Compensation	260	4,080	682	3,398
Course Reimbursement	270	2,530	5,215	(2,685)
Disability Insurance	290	258	508	(250)
Professional Services	300	131,815	125,192	6,623
Other Professional Services	320	-	1,227	(1,227)
Repairs and Maintenance	430	200	-	200
Postage	531	150	150	-
Supplies	610	94	51	43
Program Supplies	612	808	819	(11)
Books and Periodicals	640	-	30	(30)
Audio Visual Materials	650	30	-	30
Manipulative Devices	660	116	116	-
Equipment	730	175	2,380	(2,205)
Furniture	733	96	-	96
Subtotal		<u>367,056</u>	<u>347,114</u>	<u>19,942</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Opportunity Room 2113:				
Salaries	110	\$ 28,980	\$ 15,176	\$ 13,804
Aides Salaries	115	12,922	11,994	928
Health Insurance	210	5,874	2,683	3,191
Social Security	220	3,206	2,049	1,157
Retirement	240	574	-	574
Workmens Compensation	250	153	239	(86)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,545	65	1,480
Disability Insurance	290	79	-	79
Subtotal		<u>54,149</u>	<u>32,330</u>	<u>21,819</u>
Guidance Services 2120:				
Salaries	110	30,015	31,330	(1,315)
Health Insurance	210	7,972	7,972	-
Social Security	220	2,296	2,289	7
Workmens Compensation	250	110	239	(129)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	120	410
Disability Insurance	290	82	75	7
Supplies	610	20	-	20
Audio Visual Materials	650	336	222	114
Equipment	730	245	245	-
Dues and Fees	810	-	135	(135)
Subtotal		<u>42,014</u>	<u>42,689</u>	<u>(675)</u>
Health Services 2130:				
Salaries	110	18,778	21,584	(2,806)
Health Insurance	210	-	6,409	(6,409)
Social Security	220	1,437	1,544	(107)
Retirement	240	763	574	189
Workmens Compensation	250	65	119	(54)
Unemployment Compensation	260	408	62	346
Supplies	610	585	490	95
Food	630	75	-	75
Subtotal		<u>22,111</u>	<u>30,782</u>	<u>(8,671)</u>
Curriculum Coordinator 2210:				
Assessment	331	<u>16,700</u>	<u>16,700</u>	<u>-</u>
Subtotal		<u>16,700</u>	<u>16,700</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Library Services 2222:				
Salaries	110	\$ 33,120	\$ 34,330	\$ (1,210)
Health Insurance	210	7,972	7,972	-
Social Security	220	2,534	2,511	23
Workers Compensation	250	121	239	(118)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	2,376	(1,846)
Disability Insurance	290	91	84	7
Repairs and Maintenance	430	350	-	350
Program Supplies	612	460	150	310
Books and Periodicals	640	1,069	2,042	(973)
Audio Visual Materials	650	230	46	184
Equipment	730	575	222	353
Dues and Fees	810	400	395	5
Subtotal		<u>47,860</u>	<u>50,429</u>	<u>(2,569)</u>
Technology 2229:				
Salaries	110	19,915	19,819	96
Aides Salaries	115	11,181	11,314	(133)
Social Security	220	2,379	2,382	(3)
Retirement	240	908	1,250	(342)
Workers Compensation	250	104	239	(135)
Unemployment Compensation	260	612	124	488
Course Reimbursement	270	530	47	483
Disability Insurance	290	55	91	(36)
Professional Services	300	6,000	5,496	504
Repairs and Maintenance	430	5,000	4,535	465
Supplies	612	5,650	4,132	1,518
Books and Periodicals	640	415	-	415
Computer Software	670	4,300	4,295	5
Computer Equipment	735	9,668	7,031	2,637
Subtotal		<u>66,717</u>	<u>60,755</u>	<u>5,962</u>
Superintendent Services 2310:				
Assessment	331	<u>30,061</u>	<u>30,061</u>	<u>-</u>
Subtotal		<u>30,061</u>	<u>30,061</u>	<u>-</u>
Other General Administration 2390:				
Assessment	331	<u>13,360</u>	<u>13,360</u>	<u>-</u>
Subtotal		<u>13,360</u>	<u>13,360</u>	<u>-</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Special Education 2400:				
Assessment	331	\$ 24,494	\$ 24,494	\$ -
Subtotal		<u>24,494</u>	<u>24,494</u>	<u>-</u>
Principal's Office 2410:				
Principal Salaries	110	59,850	58,710	1,140
Secretary Salaries	112	28,335	28,893	(558)
Substitute Salaries	120	500	-	500
Health Insurance	210	15,324	16,319	(995)
Social Security	220	6,554	6,579	(25)
Retirement	240	1,033	856	177
Workmens Compensation	250	308	501	(193)
Unemployment Compensation	260	816	122	694
Course Reimbursement	270	1,545	1,010	535
Disability Insurance	290	162	140	22
Purchased Services	330	500	629	(129)
Copier Lease	440	9,000	5,149	3,851
Postage	531	1,000	1,000	-
Telephone	532	4,000	4,542	(542)
Travel	580	300	175	125
Supplies	610	10,000	9,899	101
Other Supplies	614	700	316	384
Books and Periodicals	640	1,500	1,275	225
Furniture	733	500	-	500
Dues and Fees	810	750	737	13
Subtotal		<u>142,677</u>	<u>136,852</u>	<u>5,825</u>
Business Management 2520:				
Assessment	331	<u>26,720</u>	<u>26,720</u>	<u>-</u>
Subtotal		<u>26,720</u>	<u>26,720</u>	<u>-</u>
Operations and Maintenance of Building 2600:				
Salaries	110	51,876	51,952	(76)
Temporary Salaries	120	1,260	1,248	12
Health Insurance	210	13,918	13,918	-
Social Security	220	4,065	3,882	183
Retirement	240	2,104	1,745	359
Workmens Compensation	250	1,983	3,342	(1,359)
Unemployment Compensation	260	816	124	692
Disability Insurance	290	-	149	(149)
Purchased Services	300	5,000	3,905	1,095

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Water and Sewage	410	\$ 4,700	\$ 4,037	\$ 663
Disposal Services	421	4,200	4,127	73
Repairs and Maintenance	430	9,500	7,055	2,445
Property Insurance	520	4,250	4,250	-
Supplies	610	700	700	-
Other Supplies	612	7,000	6,939	61
Electricity	622	37,000	36,180	820
Bottled Gas	623	1,500	768	732
Oil	624	17,000	6,764	10,236
Equipment	730	1,500	-	1,500
Furniture	733	1,200	-	1,200
Land and Site Improvement	850	2,500	1,469	1,031
Subtotal		<u>172,072</u>	<u>152,554</u>	<u>19,518</u>
Subtotal - Elementary School		<u>1,839,163</u>	<u>1,790,902</u>	<u>48,261</u>
Middle School:				
Regular Instruction 1100:				
Salaries	110	227,700	213,963	13,737
Aides Salaries	115	-	10,119	(10,119)
Health Insurance	210	21,996	14,343	7,653
Social Security	220	17,420	19,130	(1,710)
Workers Compensation	250	832	1,412	(580)
Unemployment Compensation	260	2,448	-	2,448
Course Reimbursement	270	5,530	1,224	4,306
Disability Insurance	290	624	435	189
Supplies	610	1,484	1,316	168
Program Supplies	612	5,760	5,562	198
Technology	670	250	237	13
Equipment	730	1,000	995	5
Dues and Fees	810	1,530	700	830
Subtotal		<u>286,574</u>	<u>269,436</u>	<u>17,138</u>
Art 1102:				
Salaries	110	24,840	26,330	(1,490)
Health Insurance	210	3,026	3,026	-
Social Security	220	1,900	1,973	(73)
Workers Compensation	250	91	239	(148)
Unemployment Compensation	260	408	310	98
Course Reimbursement	270	530	520	10

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Disability Insurance	290	\$ 68	\$ -	\$ 68
Supplies	610	125	125	-
Program Supplies	612	4,250	4,357	(107)
Books and Periodicals	640	600	591	9
Audio Visual Materials	650	350	368	(18)
Equipment	730	1,500	1,343	157
Subtotal		<u>37,688</u>	<u>39,182</u>	<u>(1,494)</u>
Business 1103:				
Salaries	110	48,928	57,995	(9,067)
Health Insurance	210	10,998	5,468	5,530
Social Security	220	6,018	4,265	1,753
Workers Compensation	250	287	454	(167)
Unemployment Compensation	260	816	310	506
Course Reimbursement	270	1,530	1,356	174
Disability Insurance	290	307	191	116
Travel	580	500	-	500
Supplies	610	1,020	1,020	-
Program Supplies	612	1,400	1,398	2
Books and Periodicals	640	550	239	311
Audio Visual Materials	650	1,500	1,284	216
Software	670	3,000	363	2,637
Subtotal		<u>76,854</u>	<u>74,343</u>	<u>2,511</u>
English 1105:				
Salaries	110	54,855	62,814	(7,959)
Health Insurance	210	6,052	6,051	1
Social Security	220	4,197	4,297	(100)
Workers Compensation	250	200	239	(39)
Unemployment Compensation	260	816	62	754
Course Reimbursement	270	1,530	622	908
Disability Insurance	290	151	70	81
Supplies	610	400	400	-
Program Supplies	612	700	-	700
Books and Periodicals	640	2,700	1,515	1,185
Audio Visual Materials	650	400	-	400
Manipulative Devices	660	280	-	280
Software	670	300	-	300
Subtotal		<u>72,581</u>	<u>76,070</u>	<u>(3,489)</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Foreign Languages 1106:				
Salaries	110	\$ 47,610	\$ 48,330	\$ (720)
Health Insurance	210	3,026	3,026	-
Social Security	220	3,642	3,623	19
Workers Compensation	250	174	286	(112)
Unemployment Compensation	260	408	124	284
Course Reimbursement	270	530	135	395
Disability Insurance	290	130	124	6
Supplies	610	100	95	5
Program Supplies	612	245	220	25
Books and Periodicals	640	2,455	980	1,475
Audio Visual Materials	650	500	856	(356)
Software	670	250	-	250
Subtotal		<u>59,070</u>	<u>57,799</u>	<u>1,271</u>
Physical Education 1108:				
Salaries	110	68,310	70,660	(2,350)
Health Insurance	210	5,946	13,925	(7,979)
Social Security	220	5,226	4,957	269
Workers Compensation	250	249	406	(157)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	1,070	460
Disability Insurance	290	188	170	18
Supplies	610	250	181	69
Program Supplies	612	2,266	1,966	300
Software	670	250	167	83
Equipment	730	1,240	1,240	-
Other Equipment	739	1,000	807	193
Subtotal		<u>87,271</u>	<u>95,673</u>	<u>(8,402)</u>
Home Economics 1109:				
Salaries	110	39,330	40,330	(1,000)
Social Security	220	3,009	3,085	(76)
Workers Compensation	250	144	239	(95)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	105	425
Disability Insurance	290	108	60	48
Repairs and Maintenance	430	200	-	200
Supplies	610	100	93	7
Program Supplies	612	1,300	1,492	(192)
Bottled Gas	623	25	-	25

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Food	630	\$ 600	\$ 368	\$ 232
Books and Periodicals	640	<u>500</u>	<u>494</u>	<u>6</u>
Subtotal		<u>46,254</u>	<u>46,328</u>	<u>(74)</u>
Improvement of Instruction 1110:				
Technical Assistance	300	-	1,339	(1,339)
Testing Materials	612	7,100	6,255	845
Books and Periodicals	640	<u>900</u>	<u>-</u>	<u>900</u>
Subtotal		<u>8,000</u>	<u>7,594</u>	<u>406</u>
Mathematics 1111:				
Salaries	110	57,960	62,660	(4,700)
Health Insurance	210	13,918	12,117	1,801
Social Security	220	4,434	4,566	(132)
Workers Compensation	250	212	358	(146)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	1,525	5
Disability Insurance	290	159	149	10
Professional Services	330	950	665	285
Supplies	610	650	638	12
Books and Periodicals	640	2,064	27	2,037
Software	670	200	-	200
Equipment	730	<u>500</u>	<u>1,574</u>	<u>(1,074)</u>
Subtotal		<u>83,393</u>	<u>84,403</u>	<u>(1,010)</u>
Music 1112:				
Salaries	110	27,945	33,232	(5,287)
Health Insurance	210	7,972	7,972	-
Social Security	220	2,138	2,435	(297)
Workers Compensation	250	102	239	(137)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	930	(400)
Disability Insurance	290	77	70	7
Repairs and Maintenance	430	600	550	50
Postage	530	50	50	-
Supplies	610	150	150	-
Program Supplies	612	3,960	3,760	200
Books and Periodicals	640	500	330	170
Furniture	735	1,174	880	294
Dues and Fees	810	<u>650</u>	<u>221</u>	<u>429</u>
Subtotal		<u>46,256</u>	<u>50,881</u>	<u>(4,625)</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Science 1113:				
Salaries	110	\$ 84,870	\$ 86,660	\$ (1,790)
Health Insurance	210	8,972	9,019	(47)
Social Security	220	6,493	6,446	47
Workers Compensation	250	310	376	(66)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	1,984	(454)
Disability Insurance	290	233	216	17
Supplies	610	200	175	25
Program Supplies	612	2,675	2,720	(45)
Books and Periodicals	640	500	151	349
Audio Visual Materials	650	1,000	925	75
Furniture	735	1,000	872	128
Subtotal		<u>108,599</u>	<u>109,668</u>	<u>(1,069)</u>
Social Studies 1115:				
Salaries	110	66,240	68,660	(2,420)
Health Insurance	210	10,998	11,683	(685)
Social Security	220	5,068	5,083	(15)
Workers Compensation	250	242	406	(164)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	1,203	327
Disability Insurance	290	181	165	16
Supplies	610	400	400	-
Program Supplies	612	500	500	-
Books and Periodicals	640	3,100	2,637	463
Audio Visual Materials	650	300	-	300
Software	670	500	-	500
Subtotal		<u>89,875</u>	<u>90,861</u>	<u>(986)</u>
Drivers Education 1121:				
Salaries	110	19,950	19,707	243
Social Security	220	1,526	1,520	6
Workers Compensation	250	100	209	(109)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	-	530
Disability Insurance	290	43	82	(39)
Repairs and Maintenance	430	100	38	62
Vehicle Rental	442	2,750	2,750	-
Insurance	521	567	-	567
Supplies	610	100	34	66

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Program Supplies	612	\$ 300	\$ -	\$ 300
Gasoline	623	400	363	37
Subtotal		<u>26,774</u>	<u>24,765</u>	<u>2,009</u>
Special Education 1200:				
Salaries	110	148,537	139,657	8,880
Speech Salaries	111	17,788	15,844	1,944
Aides Salaries	115	152,917	117,464	35,453
Substitute Salaries	120	-	721	(721)
Health Insurance	210	24,666	30,026	(5,360)
Social Security	220	24,422	19,634	4,788
Retirement	240	5,726	2,723	3,003
Workers Compensation	250	1,330	2,196	(866)
Unemployment Compensation	260	6,936	1,179	5,757
Course Reimbursement	270	3,330	100	3,230
Disability Insurance	290	456	1,127	(671)
Professional Services	300	51,237	59,725	(8,488)
Purchased Services	330	5,000	13,254	(8,254)
Tuition	561	122,638	195,244	(72,606)
Supplies	610	500	378	122
Program Supplies	612	1,000	2,300	(1,300)
Testing Supplies	613	500	500	-
Food	630	-	203	(203)
Books and Periodicals	640	500	480	20
Manipulative Devices	660	500	500	-
Subtotal		<u>567,983</u>	<u>603,255</u>	<u>(35,272)</u>
Vocational 1300:				
Tuition	561	68,292	64,019	4,273
Subtotal		<u>68,292</u>	<u>64,019</u>	<u>4,273</u>
Co-Curricular Activities 1410:				
Salaries	110	11,000	5,880	5,120
Social Security	220	825	450	375
Workers Compensation	250	50	954	(904)
Unemployment Compensation	260	50	-	50
Program Supplies	612	600	-	600
Subtotal		<u>12,525</u>	<u>7,284</u>	<u>5,241</u>
Athletics 1420:				
Salaries	110	40,435	28,164	12,271
Social Security	220	3,300	2,175	1,125

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Workers Compensation	250	\$ 200	\$ 239	\$ (39)
Unemployment Compensation	260	85	-	85
Repairs and Maintenance	430	1,000	970	30
Program Supplies	612	6,230	7,725	(1,495)
Books and Periodicals	640	250	187	63
Land and Site Improvements	720	500	500	-
Dues and Fees	810	13,000	14,581	(1,581)
Subtotal		<u>65,000</u>	<u>54,541</u>	<u>10,459</u>
Guidance Services 2120:				
Salaries	110	72,678	69,149	3,529
Health Insurance	210	12,404	11,154	1,250
Social Security	220	5,640	5,273	367
Workmens Compensation	250	265	430	(165)
Unemployment Compensation	260	816	124	692
Course Reimbursement	270	1,530	548	982
Disability Insurance	290	199	105	94
Professional Services	330	-	3,040	(3,040)
Transportation	510	300	-	300
Tuition	561	700	1,491	(791)
Supplies	610	500	220	280
Program Supplies	612	500	296	204
Books and Periodicals	640	400	302	98
Furniture	733	100	507	(407)
Dues and Fees	810	450	283	167
Subtotal		<u>96,482</u>	<u>92,922</u>	<u>3,560</u>
Health Services 2130:				
Salaries	110	37,260	38,535	(1,275)
Health Insurance	210	7,972	7,708	264
Social Security	220	2,851	2,868	(17)
Workmens Compensation	250	136	239	(103)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	189	341
Disability Insurance	290	102	92	10
Professional Services	330	500	314	186
Repairs and Maintenance	430	250	116	134
Supplies	610	100	98	2
Program Supplies	612	1,100	1,091	9
Books and Periodicals	640	250	163	87
Furniture	733	830	879	(49)

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Dues and Fees	810	\$ 105	\$ 105	\$ -
Miscellaneous	890	100	-	100
Subtotal		<u>52,494</u>	<u>52,459</u>	<u>35</u>
Curriculum Coordinator 2210:				
Assessment	331	16,700	16,700	-
Subtotal		<u>16,700</u>	<u>16,700</u>	<u>-</u>
Library Services 2222:				
Salaries	110	48,645	49,330	(685)
Health Insurance	210	7,972	-	7,972
Social Security	220	3,721	3,754	(33)
Workers Compensation	250	178	286	(108)
Unemployment Compensation	260	408	62	346
Course Reimbursement	270	530	215	315
Disability Insurance	290	133	124	9
Repairs and Maintenance	430	350	-	350
Postage	531	150	150	-
Supplies	610	400	284	116
Program Supplies	612	1,650	449	1,201
Books & Periodicals	640	2,200	7,892	(5,692)
Audio/Visual	650	2,000	848	1,152
Manipulative Devices	660	150	147	3
Equipment	730	1,950	-	1,950
Dues and Fees	810	2,700	-	2,700
Subtotal		<u>73,137</u>	<u>63,541</u>	<u>9,596</u>
Technology 2229:				
Salaries	110	19,915	19,819	96
Social Security	220	1,524	1,516	8
Retirement	240	-	91	(91)
Workers Compensation	250	73	924	(851)
Unemployment Compensation	260	204	-	204
Course Reimbursement	270	494	494	-
Disability Insurance	290	55	49	6
Purchased Services	300	11,200	12,627	(1,427)
Repairs and Maintenance	430	3,000	3,500	(500)
Program Supplies	612	2,664	2,190	474
Computer Hardware	735	-	1,400	(1,400)
Subtotal		<u>39,129</u>	<u>42,610</u>	<u>(3,481)</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Superintendent Services 2310:				
Assessment	331	\$ 30,062	\$ 30,062	\$ -
Subtotal		<u>30,062</u>	<u>30,062</u>	<u>-</u>
Technology 2390:				
Assessment	331	<u>13,360</u>	<u>13,360</u>	<u>-</u>
Subtotal		<u>13,360</u>	<u>13,360</u>	<u>-</u>
Special Services 2400:				
Assessment	331	<u>24,494</u>	<u>24,494</u>	<u>-</u>
Subtotal		<u>24,494</u>	<u>24,494</u>	<u>-</u>
Principal's Office 2410:				
Principal Salaries	110	71,089	69,735	1,354
Assistant Principal Salaries	111	32,085	34,930	(2,845)
Secretary Salaries	112	52,892	51,525	1,367
Aides Salaries	115	3,093	10,957	(7,864)
Health Insurance	210	23,058	21,745	1,313
Social Security	220	13,331	11,798	1,533
Retirement	240	3,153	2,747	406
Workmens Compensation	250	654	1,050	(396)
Unemployment Compensation	260	2,448	807	1,641
Course Reimbursement	270	3,330	6,786	(3,456)
Disability Insurance	290	280	397	(117)
Repairs and Maintenance	430	1,650	1,600	50
Copier Lease	440	7,000	9,604	(2,604)
Postage	531	5,000	4,973	27
Telephone	532	6,000	7,450	(1,450)
Printing	550	3,000	1,043	1,957
Travel	580	500	448	52
Supplies	610	5,000	3,844	1,156
Photocopier Supplies	613	4,200	4,406	(206)
Books and Periodicals	640	250	105	145
Dues and Fees	810	3,000	2,284	716
Subtotal		<u>241,013</u>	<u>248,234</u>	<u>(7,221)</u>
Business Management 2520:				
Assessment	331	<u>26,720</u>	<u>26,720</u>	<u>-</u>
Subtotal		<u>26,720</u>	<u>26,720</u>	<u>-</u>
Operation and Maintenance of Building 2600:				
Salaries	110	73,764	68,218	5,546
Substitute Salaries	120	250	1,233	(983)

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
Health Insurance	210	\$ 8,972	\$ 9,210	\$ (238)
Social Security	220	5,643	5,332	311
Retirement	240	2,993	2,008	985
Workmens Compensation	250	2,820	3,658	(838)
Unemployment Compensation	260	1,224	248	976
Disability Insurance	290	-	266	(266)
Purchased Services	300	5,000	2,653	2,347
Water and Sewage	410	4,500	3,716	784
Disposal Services	421	5,000	7,102	(2,102)
Repairs and Maintenance	430	21,650	25,072	(3,422)
Property Insurance	520	6,500	5,027	1,473
Travel	580	250	-	250
Supplies	610	100	100	-
Cleaning Supplies	612	9,000	6,439	2,561
Electricity	622	75,600	71,774	3,826
Oil	624	22,000	29,572	(7,572)
Gasoline	626	200	-	200
Equipment	730	6,200	7,933	(1,733)
Subtotal		<u>251,666</u>	<u>249,561</u>	<u>2,105</u>
Transportation 2720:				
Athletic Transportation	510	<u>10,000</u>	<u>10,540</u>	<u>(540)</u>
Subtotal		<u>10,000</u>	<u>10,540</u>	<u>(540)</u>
Other Transportation 2790:				
Salaries	110	19,512	17,000	2,512
Social Security	220	1,500	1,301	199
Workers Compensation	250	1,000	1,648	(648)
Unemployment Compensation	260	416	-	416
Repairs and Maintenance	430	3,000	2,340	660
Special Education Transportation	510	-	23,524	(23,524)
Fuel	626	-	543	(543)
Subtotal		<u>25,428</u>	<u>46,356</u>	<u>(20,928)</u>
Short-Term Debt 5100:				
Current Interest	830	<u>3,190</u>	<u>-</u>	<u>3,190</u>
Subtotal		<u>3,190</u>	<u>-</u>	<u>3,190</u>
Subtotal - Middle School		<u>2,646,864</u>	<u>2,673,661</u>	<u>(26,797)</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget and Actual
General Fund
For The Year Ended June 30, 2003

EXHIBIT III

	Object	Budget	Actual	Variance Favorable (Unfavorable)
High School:				
Regular Instruction 1100:				
Retiree Salaries	111	\$ 25,588	\$ 25,588	\$ -
Substitute Salaries	120	20,000	17,337	2,663
Social Security	220	1,958	1,957	1
Workers Compensation	250	92	92	-
Unemployment Compensation	260	1,224	-	1,224
Disability Insurance	290	69	-	69
Subtotal		<u>48,931</u>	<u>44,974</u>	<u>3,957</u>
Subtotal - High School		<u>48,931</u>	<u>44,974</u>	<u>3,957</u>
TOTAL EXPENDITURES		<u>4,768,059</u>	<u>4,779,843</u>	<u>(11,784)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES		15,285	452,664	437,379
OTHER FINANCING SOURCES (USES):				
Transfer From Capital Project Fund		-	6,825	6,825
Transfer To Capital Project Fund		(10,000)	(10,000)	-
Transfer To Debt Service Fund		<u>(35,035)</u>	<u>(31,778)</u>	<u>3,257</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(29,750)	417,711	447,461
FUND BALANCE, JULY 1, 2002		<u>-</u>	<u>(224,550)</u>	<u>(224,550)</u>
FUND BALANCE, JUNE 30, 2003		<u>\$ (29,750)</u>	<u>\$ 193,161</u>	<u>\$ 222,911</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Revenues, Expenditures and
Changes in Retained Earnings
Proprietary Fund Type - Enterprise Fund
Food Program
For The Year Ended June 30, 2003

EXHIBIT IV

Operating Revenues:		
Local:		
Sales	\$ 93,694	
Investment Income	<u>94</u>	
Total Operating Revenues		\$ 93,788
Operating Expenses:		
Contracted Services	151,049	
Miscellaneous Fees	197	
Commodities	<u>-</u>	
Total Operating Expenses		<u>151,246</u>
Operating Income (Loss)		(57,458)
Non-Operating Revenue:		
State Sources:		
Restricted Grants:		
Lunch Match	2,082	
Child Nutrition - Breakfast	465	
Federal Sources:		
Restricted Grants:		
School Breakfast Program	9,260	
School Lunch Program	48,318	
Commodities	<u>-</u>	
Total Non-Operating Revenue		<u>60,125</u>
Net Income (Loss)		2,667
Retained Earnings, July 1, 2002		<u>23,810</u>
Retained Earnings, June 30, 2003		<u>\$ 26,477</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Cash Flows
Proprietary Fund Type - Enterprise Fund
Food Program
For The Year Ended June 30, 2003

EXHIBIT V

Cash Flows From Operating Activities:		
Net Income (Loss)	\$	2,667
Adjustments to Reconcile Net Income to		
Net Cash Provided By Operating Activities:		
(Increase) Decrease in Accounts Receivable - State	\$	(7,982)
Increase (Decrease) in Accounts Payable		<u>(5,485)</u>
Total Adjustments		<u>(13,467)</u>
Net Cash Provided By Operating Activities		(10,800)
Cash Flows From Investing Activities:		
None		-
Cash Flows From Financing Activities:		
None		<u>-</u>
Net Increase (Decrease) in Cash		(10,800)
Cash and Cash Equivalents, July 1, 2002		<u>29,903</u>
Cash and Cash Equivalents, June 30, 2003	\$	<u>19,103</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Notes to Financial Statements
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Williamstown School District ("School District") is organized, according to State law, under the governance of the Board of School Directors to provide public education to the School District. Except where noted, the accounting policies conform to generally accepted accounting principles, as applicable to governmental units.

The general-purpose financial statements of the School District have been prepared with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The more significant of these accounting policies follow.

Reporting Entity:

This report includes all of the services provided by the School District to residents. In evaluating the School District's reporting entity in accordance with GASB Statement No. 14, the Financial Reporting Entity, management has included all of the funds and account groups relevant to the operation of School District and that make up the School District's legal entity. Consistent with applicable guidance, the criteria used by the School District are financial accountability and the nature and significance of the relationship. The general-purpose financial statements herein do not include any other governmental entity since none are considered to meet these criteria.

Fund Accounting:

The School District uses several funds and account groups to account for its financial position and results of operations. A fund or account group is considered to be a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues, and expenditures or expenses as appropriate established to record the financial position and result of operations of a specific activity. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

The various funds and account groups are grouped in the general-purpose financial statements in this report, as follows:

Governmental Fund Types:

Governmental Fund Types are used to account for the ongoing general government activities of the School District that are financed with general government revenues.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

General Fund – The General Fund accounts for all financial resources except those required to be accounted for in another fund.

Capital Project Fund – The Capital Project Fund is used to account for all resources to be used for acquisition, construction or improvement of major capital facilities, infrastructure and equipment. Separate capital projects are reported as separate funds.

Debt Service Fund – The Debt Service Fund is used to account for the servicing of general long-term debt principal, interest and related costs.

Proprietary Fund Types:

Proprietary Fund – The Proprietary Fund types are used to account for activities on a fee-for-service basis in a manner similar to private commercial enterprises. The proprietary fund's Enterprise Fund consists of the Food Program.

Fiduciary Funds (Agency Funds):

Agency Funds – The Agency Funds are used to account for assets held by the School District as an agent for individuals, private organizations, other funds and/or governmental units. Agency funds are custodial in nature and do not involve measurements of results of operations.

Account Group:

The accounting and reporting treatment applied to the fixed assets and long-term debt associated with a fund are determined by its measurement focus.

General Fixed Assets Account Group – General fixed assets account group is used to account for the property and equipment acquired for general government purposes, and are recorded as expenditures in the acquiring fund at the time of purchase.

General Long-Term Debt Account Group – General long-term debt account group accounts for the principal amount of long-term debt and other long-term obligations of the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measurement Focus and Basis of Accounting:

Basis of Accounting refers to when revenue and expenditures or expenses are recognized in the accounting and reported in the financial statements. The accounting and financial reporting treatment applied to a fund is determined by its measurement focus.

The School District's governmental funds are accounted for using a current financial resources measurement focus. Accordingly, only current assets and liabilities are included on the balance sheet and the fund balances report only spendable resources. Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net assets. These funds use the modified accrual basis of accounting. Under this basis of accounting, revenues are recognized when they are available and measurable and expenditures are recorded when the fund liability is incurred, if measurable. Revenues that are accrued include federal and state grants, property taxes, interest, and certain charges for current services. Other financing sources such as bond proceeds are recognized when the debt is issued or the transaction is completed.

The School District's proprietary fund type is accounted for using the economic resources measurement focus. Accordingly, these funds report all assets and liabilities on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net assets. These funds use the accrual basis of accounting. Revenues are recognized when they are earned and become measurable and expenses are recognized when incurred, if measurable. The School District applies all applicable accounting and financial reporting standards of the Financial Accounting Standards Board (FASB) in accounting and reporting for these funds.

The agency funds are custodial in nature and do not present results of operations or have a measurement focus. The assets of the agency funds are accounted for on the modified accrual basis of accounting, and funds liabilities equal their assets.

Cash and Cash Equivalents:

For purposes of reporting cash flows, all highly liquid investments (including restricted assets) with a maturity of six months or less are considered to be cash equivalents.

Accounts Receivable:

The accounts receivable balances at year-end are from governmental entities, except in the proprietary funds which may have some receivables from individuals, and no allowance for doubtful accounts is considered necessary.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Prepaid Items:

Certain payments to vendors reflect costs applicable to future periods. In the governmental funds, the cost of prepaid items is recorded as an expenditure when the payments are made. In the proprietary funds, these items are recorded as prepaid items.

Long-term Obligations:

Long-term debt expected to be financed from governmental funds are accounted for at face value in the general long-term debt account group, not in the governmental funds. Debt proceeds are reported in a governmental fund as an other financing source, net of any premium or discount and issuance costs. Expenditures for the payment of principal and interest on general long-term debt are recognized in the debt service fund when the payments are due.

Budgets:

The School District is required by state law to adopt a budget for the General Fund. The budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). The operating budget is prepared by the School District's administration with direction from the School Board, and assistance from the Superintendent and Business Manager of the Orange-North Supervisory Union and approved by the Williamstown School District School Board at a properly warned meeting for presentation to the voters. The operating budget includes proposed expenditures by line item and the means of financing them. The budget is approved by School District Voters at a properly warned annual meeting. The voters vote on the total expense amount and not on the individual line items presented in these financial statements.

Encumbrances:

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the General Fund, Special Revenue Funds, and Capital Projects Fund. Encumbrances are not liabilities and, therefore, should not be recorded as expenditures until receipt of material or service. For budgetary purposes, appropriations lapse at fiscal year-end. The School District has elected to treat its encumbrances as liabilities for budgetary control purposes.

General Fixed Assets:

The School District does not maintain the historical cost information of its general fixed assets as required by GAAP for establishment of a General Fixed Assets Account Group. Therefore, property, plant, equipment, and furniture are not controlled through general fixed asset account group set of records.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Memorandum Only Columns:

The total columns are captioned "memorandum only" because they do not represent consolidated financial information and are presented only to make financial analysis easier. Data in these columns do not present financial position, results of operations, or cash flows in accordance with GAAP. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - SICK LEAVE

It is the School District's policy to permit employees to accumulate earned but unused sick pay benefits. Such benefits must be used during employment; payments for the benefits are not made when the employees leave service unless otherwise provided for by contract. These amounts are not reported as expenditures in the governmental funds because they are not expected to be paid with available financial resources. Instead, any liability is reported in the general long-term debt account group as accrued liabilities.

Teaching staff earn 15 sick days per year, and may accumulate a maximum of 150 days. Non-teaching staff earn 9 sick days per year, and may accumulate a maximum of 60 days.

NOTE 3 - PENSIONS

VERMONT TEACHERS' RETIREMENT SYSTEM

All of the teachers employed by School District participate in the Vermont Teachers' Retirement System ("TRS"), a statewide multiple-employer public employee retirement system covering all teachers in local school districts within the State of Vermont. The Vermont State statutes provide the authority under which benefit provisions and the State's obligation to contribute are established.

Required contributions to the system are made by the State of Vermont based upon a valuation report prepared by the System's actuary. TRS is a cost sharing public employee retirement system with one exception: all risks and costs are not shared by the School District but are the liability of the State of Vermont. TRS is funded through state and employee contributions and the School District has no legal obligation for paying benefits. The Vermont State Teachers Retirement System estimates the contributions on behalf of the School District's employees included in the teacher's retirement plan as required by Government Accounting Standards Board (GASB) Statement 24 to be 4.54% or approximately \$83,078.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 3 – PENSIONS (CONTINUED)

VERMONT TEACHERS' RETIREMENT SYSTEM (CONTINUED)

Vesting occurs upon reaching five years of creditable service. Normal retirement requires the employee to be either 62 years of age or have 30 years of service. A member may receive a reduced benefit at age 55 with 10 or more years of service. A member that has 10 or more years of service and leaves teaching before age 55 is entitled to a vested retirement benefit payable at age 62 or a reduced amount at age 55.

Contributions by the employees are 3.54% of gross earnings and are withheld pre income tax by the School District. Such withholdings totaled \$65,780 during the year and were paid by the School District to the State of Vermont. The School District has no other liability under the plan. The School District's total payroll for all employees during the year was \$2,693,481, with \$1,829,904 of such amount related to employees covered by the retirement plan.

Additional information and ten-year historical trend information can be obtained from the separately issued Vermont State Teachers' Retirement System Comprehensive Annual Financial Report.

VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM

Employees other than Teachers are eligible to participate in the Vermont Municipal Employees' Retirement System ("MERS") providing they work more than 30 hours a week for the school year and for not less than a total of 1,040 hours. There are three levels of contributions and benefits in the System called Group A, Group B and Group C. The School District participates in Group A. Normal retirement for Group A members is age 65 or the completion of 5 years of service, whichever is later. Normal retirement for Group B members is age 62 and the completion of 5 years of creditable service. Normal retirement for Group C members is age 55 and the completion of 5 years of creditable service. A member may receive reduced benefits at age 55 if they have 5 years of service and have made contributions for at least 2.5 years.

The System is an actuarial reserve, joint-contributory program. Both the members and the School District make contributions to the fund according to the following schedule:

	Group A	Group B	Group C
Employees' Contributions (% of gross wages)	2.5%	4.5%	9.0%
The School District's contributions			
(% of gross wages)	4.0%	5.0%	6.0%

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 3 – PENSIONS (CONTINUED)

VERMONT MUNICIPAL EMPLOYEES' RETIREMENT SYSTEM (CONTINUED)

Employee contributions are withheld pre income tax by the School District and are remitted to the State of Vermont. Such withholdings totaled \$12,773 during the year. The School District contributed \$20,437 during the year. The School District's total payroll for all employees during the year was \$2,693,481, with \$510,915 of such amount related to employees covered by the Vermont Municipal Employees' Retirement System.

NOTE 4 - RETIREMENT INCENTIVES

Any teacher in the Williamstown School District with at least 15 years of teaching service in the District and has reached the age of 50 or more is eligible for this incentive. A teacher who resigns/retires under this incentive shall receive a cash payout of 80% of his/her last year's salary. It will be paid in equal installments over 4 years on September 1st of the 4 years following the teacher's retirement. Six teachers have taken this buyout with a liability to the

District as follows:

September 1, 2003	\$25,800
September 1, 2004	<u>8,800</u>
	<u>\$34,600</u>

Four teachers qualify for this incentive. If they elected it the estimated future liability to the district would be \$270,216.

NOTE 5 - LONG-TERM DEBT

The School District issues general obligation bonds to finance the acquisition and construction of major capital facilities, renovations, and equipment purchases. General obligation bonds are direct obligations and pledge the full faith and credit of the issuing entity. These bonds are generally issued as 20-year serial bonds with equal amounts of principal maturing each year.

The following is a summary of general obligation bonds & notes:

Vermont Municipal Bond Bank, bond payable, interest at 5.398% paid semi-annually, principal of \$15,000 due December 1st of each year until 2009, then \$10,000 of each year until 2016, originally borrowed \$225,000 on July 16, 1996

\$165,000

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 5 - LONG-TERM DEBT (CONTINUED)

The annual debt service requirement to maturity for general obligation bonds and notes including interest are as follows:

	Principal	Interest	Total
During the year ended June 30, 2004	\$ 15,000	\$ 8,992	\$ 23,992
2005	15,000	8,206	23,206
2006	15,000	7,404	22,404
2007	15,000	6,588	21,588
2008	15,000	5,756	20,756
Thereafter	<u>90,000</u>	<u>24,309</u>	<u>114,309</u>
Totals	<u>\$165,000</u>	<u>\$61,255</u>	<u>\$226,255</u>

The following is a summary of changes in Long-term Debt:

	Balance July 1, 2002	Increase	Decrease	Balance June 30, 2003
VT Municipal Bond Bank	\$180,000	\$0	\$15,000	\$165,000
Chittenden Bank	<u>6,800</u>	<u>0</u>	<u>6,800</u>	<u>0</u>
Totals	<u>\$186,800</u>	<u>\$0</u>	<u>\$21,800</u>	<u>\$165,000</u>

NOTE 6 - CASH AND REPURCHASE AGREEMENTS

Cash deposits with financial institutions at June 30th amounted to \$514,293. As major revenues are received during the year bank deposits may temporarily exceed \$100,000.

There are four categories of credit risk that apply to the School District's bank balances:

1. Insured or collateralized with securities held by the government or by the government's agent in the government's name.
2. Collateralized with securities held by the pledging financial institution's trust department or agent in the bank's name.
3. Collateralized with securities held by the pledging financial institution's trust department or agent in the government's name. (i.e. repurchase agreements)
4. Uncollateralized.

The School District uses collateralization agreements to protect deposits not otherwise insured by the FDIC and/or SIPC.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 6 - CASH AND REPURCHASE AGREEMENTS (CONTINUED)

Balances held in each area are as follows:

	Carrying Amount	Bank Balance
- Insured (FDIC) and/or (SIPC)	\$ 64,802	\$ 93,991
1. Insured or collateralized with security held by School District or by the School District's agent in the School District's name	0	0
2. Collateralization: Collateral held by the financial institution, or its trust department or agent in the financial institution's name	449,491	619,154
3. Repurchase Agreement: Collateral held by the financial Institution's trust department or agent in the School District's name	0	0
4. Uncollateralized and Uninsured (includes cash on hand)	<u>0</u>	<u>0</u>
Total deposits	<u>\$514,293</u>	<u>\$713,145</u>

The difference between the book balance and bank balance is due to reconciling items such as deposits in transit and outstanding checks. Due to higher cash flows at certain times during the year, the amount of uninsured, and not collateralized cash could have been much higher than at year-end.

Collateralization agreements of \$619,154 are securities held by the bank's trust department or agent in the School District's name. Securities consist of municipal bonds, U.S. Government obligations and U.S. Government Agency Bonds.

NOTE 7 - INTERFUND RECEIVABLES

In compliance with GASB 1300.109 School District does not maintain separate bank accounts for each fund, unless it is required by law, or grant agreement.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 7 - INTERFUND RECEIVABLES (CONTINUED)

The composition of amounts due to and from other funds as of June 30, 2003, is as follows:

Receivable Fund	Payable Fund	Amount
Capital Project Fund:		
Construction	General Fund	\$ 256
General Fund	Capital Project Fund:	
	Capital Improvements	<u>6,825</u>
	Total	<u>\$7,081</u>

NOTE 8 - SUBSEQUENT EVENTS

On July 15, 2003, Williamstown School District borrowed \$900,000 in a Tax Anticipation Note at Chittenden Bank at 1.65%. The interest and principal are due at maturity July 15, 2003.

NOTE 9 - COMMITMENTS

On July 1, 2003 the School District entered into an agreement with RSD Transportation for contracted bus transportation services through June 30, 2006. The contract calls for various costs for different routes, field trips, and activities. The minimum annual cost to the School District:

For the year ending June 30, 2004	\$184,572
2005	188,263
2006	192,029

On August 26, 2003, the School District entered into a contract with The Abbey Group for food services for fiscal year ending June 30, 2004. The Abbey Group will operate, administer and manage the food service operation for Administration. The Food Service Program will be charged a General and Administrative expense of \$12,500 per annum. All food service expenditures will be paid from program revenues. If operating costs exceed program revenues, Café Services will cover the excess cost. Any revenues in excess of operating cost at year-end will remain with Administration. This contract may be extended up to five years.

The School District receives significant financial assistance from the U.S. government and the State of Vermont. Entitlement to the resources is generally based on compliance with terms and conditions of the grant agreements and applicable federal and state regulations, including the expenditure of the resources for eligible purposes. Substantially all grants are subject to

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 9 – COMMITMENTS (CONTINUED)

financial and compliance audits by the grantors. Any disallowance as a result of these audits becomes a liability of the fund that receives the grant. As of year-end the School District estimates that no material liabilities will result from such audits.

NOTE 10 - RESERVED FUND BALANCES

Reserved fund balances represent amounts that must be used for specific purposes within that fund and cannot be spent otherwise without prior approval of funding source or School Board. Reservations at year-end are for the following:

Capital Projects Fund:

Roof	\$ 90,575
Construction	18,044
Capital Improvements	<u>39,756</u>
Total	<u>\$148,375</u>

NOTE 11 - RISK MANAGEMENT

The School District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School District maintains commercial insurance coverage covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the School District.

In addition, Williamstown School District is a member of Vermont School Boards Association Insurance Trust, Inc. (VSBIT) for Unemployment Compensation Program, and the Vermont Education Health Initiative (VEHI) for Medical Benefits. VSBIT and VEHI are nonprofit corporations formed to provide insurance and risk management programs for Vermont school districts and is owned by the participating districts.

To provide insurance coverage, VEHI has established a self-funded fully insured program in conjunction with Blue Cross and Blue Shield (BCBS). A portion of member contributions is used to purchase reinsurance and to fund a reserve required by the reinsurance. Contributions in excess of claims requirements, reserve fund requirements, reinsurance and administrative costs are returned to participants. The pooling agreement does not permit the pool to make additional assessments to its members.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 11 - RISK MANAGEMENT (CONTINUED)

To provide unemployment coverage, VSBIT has established a separate trust of funds from member contributions to pay administrative costs, unemployment claims, and provide excess reinsurance protection. Contributions are based on payroll expense and the previous two-year unemployment compensation experience. In the event that total contributions assessed to and made by all members result in an actual or projected financial deficit and VSBIT is unable to meet its required obligations, the Program will be terminated with each members assessed their proportionate share of the deficit.

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

NOTE 12 - OPERATING LEASES

On March 18, 2003 Williamstown School District entered into a lease agreement with TDS Leasing, Inc. for the lease of 2 copiers. The total amount due is \$0.0135 per copy, to be paid in monthly installments over 41 months.

Total lease payments made this year were \$5,149.

NOTE 13 - RELATED PARTY

The School District has an ongoing financial responsibility to Orange-North Supervisory Union as defined in GASB 14, paragraph 71. Through Orange-North Supervisory Union's assessment process, the School District's responsibility increases to cover a share of any prior year deficits and decreases to share in any prior year surpluses. Separate financial statements on Orange-North Supervisory Union are available from Orange-North Supervisory Union.

NOTE 14 - CONTINGENCY

Annually, before November 1st, the Commissioner of the Vermont Department of Education notifies each school of its net cost per elementary and/or secondary pupil for the previous school year.

Williamstown School District
Notes to Financial Statements (continued)
For The Year Ended June 30, 2003

NOTE 14 – CONTINGENCY (CONTINUED)

If the School District received tuition students from other Vermont School Districts it must determine whether it overcharged the sending District. If it did, it must provide the overcharged District with a credit against current tuition or refund the overcharged amount.

Williamstown School District
Combining Balance Sheet
Capital Projects Funds
June 30, 2003

Schedule 1

	Roof Fund	Construction Fund	Capital Improvement Fund	Totals
ASSETS:				
Current Assets:				
Cash	\$ 90,575	\$ 17,788	\$ 46,581	\$ 154,944
Due From Other Funds	-	256	-	256
Total Current Assets	<u>90,575</u>	<u>18,044</u>	<u>46,581</u>	<u>155,200</u>
TOTAL ASSETS	<u>\$ 90,575</u>	<u>\$ 18,044</u>	<u>\$ 46,581</u>	<u>\$ 155,200</u>
LIABILITIES AND FUND BALANCES:				
Liabilities:				
Due To Other Funds	-	-	\$ 6,825	\$ 6,825
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>6,825</u>	<u>6,825</u>
Fund Balances:				
Reserved	90,575	18,044	39,756	148,375
Total Fund Balances	<u>90,575</u>	<u>18,044</u>	<u>39,756</u>	<u>148,375</u>
TOTAL LIABILITIES & FUND BALANCES	<u>\$ 90,575</u>	<u>\$ 18,044</u>	<u>\$ 46,581</u>	<u>\$ 155,200</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Combining Statement of Revenues, Expenditures
and Changes in Fund Balances
Capital Projects Funds
For The Year Ended June 30, 2003

Schedule 2

	Roof Fund	Construction Fund	Capital Improvement Fund	Totals
REVENUES:				
Investment Income	\$ 1,400	\$ 200	\$ 168	\$ 1,768
TOTAL REVENUES	<u>1,400</u>	<u>200</u>	<u>168</u>	<u>1,768</u>
EXPENDITURES:				
Operation and Maintenance of Building	<u>-</u>	<u>-</u>	<u>14,469</u>	<u>14,469</u>
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>14,469</u>	<u>14,469</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	1,400	200	(14,301)	(12,701)
OTHER FINANCING SOURCES (USES):				
Transfers In (Out)	<u>-</u>	<u>-</u>	<u>3,175</u>	<u>3,175</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,400	200	(11,126)	(9,526)
FUND BALANCE, JULY 1, 2002	<u>89,175</u>	<u>17,844</u>	<u>50,882</u>	<u>157,901</u>
FUND BALANCE, JUNE 30, 2003	<u>\$ 90,575</u>	<u>\$ 18,044</u>	<u>\$ 39,756</u>	<u>\$ 148,375</u>

The accompanying notes are an integral part of these financial statements

Williamstown School District
Statement of Changes in Assets and Liabilities
Fiduciary Fund Types - Agency Funds
For The Year Ended June 30, 2003

Schedule 3

	Balance July 1, 2002	Receipts	Disbursements	Balance June 30, 2003
Assets:				
Cash	<u>\$ 38,048</u>	<u>\$ 121,625</u>	<u>\$ 113,974</u>	<u>\$ 45,699</u>
Liabilities:				
Amount Held for Agency Funds	<u>\$ 38,048</u>	<u>\$ 121,625</u>	<u>\$ 113,974</u>	<u>\$ 45,699</u>

The accompanying notes are an integral part of these financial statements

VERMONT DEPARTMENT OF EDUCATION

ADM AUDIT REPORT

Average Daily Membership First forty Days

T243 Willisamstown School District
District Name

Period ending June 30, 2003

Resident Student attending a school operated by the district or attending a school of which the district is a member.

Grade >	Grade >															
	KP	KF	1	2	3	4	5	6	EU	7	8	9	10	11	12	SU
A. Number of symbols for first forty days																
0 0 0 0 1476 0 0 0 0 0 1640 0 0 0 1560 0 0																
B Students																
0 0 0 0 39 0 0 0 0 0 41 0 0 0 40 0 0																
C Maximum number of days																
40 40 40 40 40 40 40 40 40 40 40 40 40 40 40 40																
D ADM. Count (A/C)																
0 0 0 0 36.9 0 0 0 0 0 41 0 0 0 39 0 0																

Resident Student tuitioned to another school

E FTE Count	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
F Total FTE Count (D+E)	0.0	0.0	0.0	0.0	36.9	0.0	0.0	0.0	0.0	41.0	0.0	0.0	0.0	39.0	0.0	0.0

Elementary Grade Level			Secondary Grade Level		
Indicator	Indicator	Indicator	Indicator	Indicator	Indicator
Kindergarten Part Time	KP	KP	Seventh Grade	7	7
Kindergarten Full Time	KF	KF	Eighth Grade	8	8
First Grade	1	1	Ninth Grade	9	9
Second Grade	2	2	Tenth Grade	10	10
Third Grade	3	3	Eleventh Grade	11	11
Fourth Grade	4	4	Twelfth Grade	12	12
Fifth Grade	5	5	Secondary Ungraded	SU	SU
Sixth Grade	6	6			
Elementary Ungraded	EU	EU			

ANGOLANO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 639
SHELBURNE, VERMONT 05482

TELEPHONE (802) 985-8992
(800) 540-8992
FAX (802) 985-9442

LOCATED AT:
2834 SHELBURNE ROAD

DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the School Board
Williamstown School District

We have audited the financial statements of Williamstown School District as of and for the year ended June 30, 2003, and have issued our report thereon dated September 17, 2003. 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.

Compliance

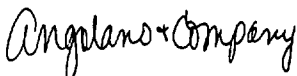
As part of obtaining reasonable assurance about whether Williamstown School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance, which we have reported to management of Williamstown School District in a separate letter dated September 17, 2003.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Williamstown School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain matters involving the internal control over financial reporting and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect Williamstown School District's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 03-01.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe none of the reportable conditions described above is a material weakness. We also noted other matters involving the internal control over financial reporting, which we have reported to management of Williamstown School District in a separate letter dated September 17, 2003.

This report is intended solely for the information and use of the School Board, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Angolano & Company
Shelburne, Vermont
Firm Registration Number 92-0000141

September 17, 2003

Williamstown School District
Schedule of Findings and Questioned Costs
For The Year Ended June 30, 2003

Reference Number: 03-01

Program: General Fund Checking Account

Criteria:

- The general ledger cash balance must be reconciled to the bank statement each month.

Condition Found:

- The Treasurer is doing a monthly bank reconciliation to her records. This reconciliation is not being used to verify that the amount in the general ledger is correct.

Questioned Cost with Computation:

None.

Cause and Effect:

- Lack of time at the Supervisory Union is the cause. The effect is that the revenues and/or expenses may be improperly stated and these errors can go undetected forever.

Recommendation:

- The general ledger balance needs to be proven to the Treasurer's reconciliation each month.

ANGOLANO & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 639
SHELBURNE, VERMONT 05482

TELEPHONE (802) 985-8992
(800) 540-8992
FAX (802) 985-9442

LOCATED AT:
2834 SHELBURNE ROAD

DAVID H. ANGOLANO, CPA
HEATHER L. ANGOLANO, CPA
DAVID J. ANGOLANO

To the School Board
Williamstown School District

In planning and performing our audit of the financial statements of Williamstown School District, Vermont, for the year ended June 30, 2003, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure. However, we noted certain matters that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect Williamstown School District's ability to record, process, summarize, and report financial data consistent with the assertion of management in the financial statements.

Reportable Conditions:

General Fund Checking Account:

- The Treasurer is doing a monthly bank reconciliation to her records. This reconciliation is not being used to verify that the amount in the general ledger is correct. Lack of time at the Supervisory Union is the cause. The effect is that the revenues and/or expenses may be improperly stated and these errors can go undetected forever. The general ledger balance needs to be proven to the Treasurer's reconciliation each month.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, none of the reportable conditions described above is believed to be a material weakness.

Immaterial Noncompliance With Laws and Regulations:

Board Minutes:

- Not all of the board minutes could be located. Vermont Statute requires that board minutes be available to the public within 20 days of the meeting. They do not need to

be approved at that time and can be in draft form. We recommend that copies of the board minutes be kept in a public place, such as the Supervisory Union.

Outstanding Checks:

- For checks over six months old, the following procedure should be followed and documented:
 - a) Search back into the records to identify who the check was written to.
 - b) Contact the payee to see why the check was not cashed. If the payee feels that they are not owed the money, void the check. If the payee is due the money, void the old check and issue a new check.
 - c) If the payee cannot be located, complete the "abandoned" property forms for the State Treasurer, void the old check, and send the payment to the State Treasurer.

Payroll:

- For employees contributing to a retirement program, the form W-2 is not showing the amount contributed. The amount that an employee contributes to the retirement program should be in box 13 or 14 depending on the retirement program.
- During payroll and transaction testing it was noted that 2 employees received both a 1099MISC as a subcontractor, and a W-2 as an employee. Non-reporting of payments to employees who perform services outside of their normal job functions on form W-2 is limited by the Internal Revenue Regulations to \$50 a calendar quarter.

Average Daily Membership (ADM):

- The Vermont Department of Education school register is not being fully completed. There is a page in the register where students should be listed who move from one room to another or from one grade to another. This page should be completed in the future to ensure a correct ADM count.
- The attendance register needs to list students by grade level. The register is currently kept by homeroom. It is acceptable to keep the register by homeroom if the student grade levels are listed.

Other Matters and Suggestions:

GASB 34:

- Beginning with the School District's fiscal year ending June 30, 2004, the financial statements will have to conform with the Governmental Accounting Standards Board's Statement number 34. You need to consider the following:
 - Interest on debt identified (allocated) by function,
 - Depreciation on fixed assets by function,
 - A fixed asset policy under GASB 34. We recommend items costing individually \$5,000 or more, or a group purchase costing more than \$5,000, be considered a depreciable fixed asset.
- To allocate expenses such as interest on bonds and building depreciation, you will need to know what percentage of the building is used by each function.

Insurance:

- When reviewing the School District's insurance coverage, it was noted that there wasn't any employee dishonesty coverage. We recommend obtaining this type of insurance.

Transaction Testing:

- While transacting testing it was noted that 13% of purchase orders used were issued after the invoice date. Proper budgetary controls require that purchase orders be issued before the fact and not after the invoice has been received.
- Checks should not be written based on a photocopy of an invoice or receipt. Using a photocopy as a supporting document increases the danger of double payments. No check should be written until an original invoice or receipt is received, examined and approved.

Student Activities - Elementary:

- 57% of the transactions tested did not have adequate backup documentation such as a receipt or invoice. One or both of these documents should be obtained prior to writing checks and retained as proof of payment.
- The student activity account does not have a running balance in the check register, it is not reconciled to the bank statements, and it is not reconciled to the individual accounts. A running balance is recommended to avoid overdrafts and increase the ability to monitor transactions. Bank reconciliations are an important internal control to prevent fraud. We recommend these be performed every month. Reconciling the individual accounts is important to prevent overdraft on an account-to-account basis.

Student Activities - High School:

- The activity accounts were missing approximately 6% of the invoices related to checks written. A check register needs to be maintained that balances to the bank reconciliation and the total of the individual accounts.

This report is intended for the information and use of the School Board, management, and others within Williamstown School District.

Angolano & Company

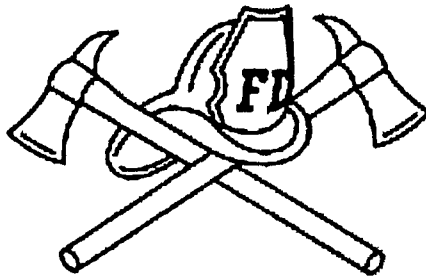
Angolano & Company

Shelburne, Vermont

Firm Registration Number 92-0000141

September 17, 2003

**WILLIAMSTOWN
FIRE
DISTRICT
REPORT**



WILLIAMSTOWN FIRE DISTRICT ANNUAL MEETING WARNING

The legal voters of the Town of Williamstown, Vermont and the Williamstown Fire District (whole town) are hereby notified to meet at the Elementary School in Williamstown, Vermont on Monday, January 13, 2003 at 7:00 p.m. to act on the following articles:

- Article 1:** To elect a moderator for the ensuing year (paper ballot).
- Article 2:** To hear and act on the reports of the officers.
- Article 3:** To see if the District will vote the sum \$158,772.00 or some other amount to defray expenses of Williamstown Fire District.
- Article 4:** To see if the District will vote the previously unbudgeted income in the amount of \$16,000.00 or some other amount to reduce the balance of the lease purchase agreement for Engine 3.
- Article 5:** To elect a clerk/treasurer for the ensuing year (paper ballot).
- Article 6:** To elect a fire chief for the ensuing year (paper ballot).
- Article 7:** To elect a first assistant fire chief for the ensuing year (paper ballot).
- Article 8:** To elect a second assistant fire chief for the ensuing year (paper ballot).
- Article 9:** To elect a member of the Prudential Committee for three years (paper ballot).
- Article 10:** To elect a member of the Prudential Committee for one year (paper ballot).
- Article 11:** To elect an auditor for one year term (paper ballot).
- Article 12:** To see if the District will authorize the Prudential Committee to borrow money to pay current expenses in anticipation of taxes.
- Article 13:** To transact any other business deemed necessary and proper.

Received for Record:
Deborah Palmer, Town Clerk
December 11, 2002 2:15 PM

Earl Everhart
Robert C. Erickson
Timothy B. Emmons
Charles P. Carrier

WILLIAMSTOWN FIRE DEPARTMENT CHIEF'S REPORT

Well another year has gone by and at the time of this report we have responded to 131 calls, so it has been another busy year for the Department.

During this year Bill and Russell Ashe and myself wrote two grant applications. The first one we received for the full amount and the second one was cut some. In total, we will receive around \$79,000. Bill Ashe will have a full report in the newsletter where he will talk more about the grants.

We also started working on the possibility of a new station. As of now, we formed a committee of two prudential committee members, Myself, two selectmen, Tag, and two people from the community to meet and come up with a plan. In next years report we should have more information for the taxpayers.

Also this year we underwent an ISO Rating. When we received the rating, we were still at a 6 in the hydrant district and a 9 outside the hydrant district. Their letter also said that the Department has grown with the Town which means that we are keeping pace with development in Williamstown, which we all know, is moving very rapidly. In the next year we will be putting together a truck committee to come up with a replacement for our aging tanker truck.

As always we are looking for new members. One of the biggest concerns for all Volunteer Departments is membership. In talking with other Chiefs in the area they say this something that is very hard to get new people interested in joining. If anyone in town or within a 5-mile radius of the town line would like to join, we meet the first and third Monday of every month. There is also someone around the station almost every Sunday morning. Stop by; pick up an application or just stop by and talk with some of the members. Take a look around the station and let us know your ideas, concerns or comments. We would like input from the taxpayers.

Respectfully submitted,

Norwood J. Southworth, Jr.
Chief
Williamstown Fire Department

**WILLIAMSTOWN FIRE DISTRICT
PRUDENTIAL COMMITTEE
PO BOX 318
WILLIAMSTOWN, VERMONT 05679**

MINUTES OF THE ANNUAL MEETING JAN. 13, 2003

The meeting was called to order at 1900 hours by the Chair. The Warning of the meeting was read.

ART. #1. Moderator Mark MacDonald was elected, with one vote cast by the Town Clerk.

ART. #2. Fire Chief's report was read (see attached report) Motion was made and seconded to accept as read. Accepted.

Treasurer's report was read (see attached) Discussion was there any monies left over? Why is the meeting in Jan. when the Budget is from July to June? Why the increase in the 2000-2001-Budget? The response was that the cost of phone, fax line, and access to the internet has risen. Why not go on cable? Vehicle repairs, the details to vehicle repairs will be available. The question was called. A motion was made and seconded to accept the report; by a vote of 17 yes-26 no Motion was defeated. The question of why the auditor's report for 200-2001 was not present was asked. The report is available. Unbudgeted income a request for a break down of these monies was made. A break down of unbudgeted income will be available. A Motion was made and seconded to accept the Treasurer's Report was read. Defeated.

ART. #3. A Motion was made and seconded to accept the article as read discussion any monies left from last year's budget? How far have we spent in this year's budget? About 65% of this year's budget has been spent to date. Payroll runs from Dec to Nov. Motion was made and seconded to accept the article as read. By a vote of 24 yes 19 no the Article was accepted.

ART. #4. A Motion was made and seconded to accept the article as read. Question of where do these monies come from was raised, the answer was Haz Mat incidences, reimbursement for insurance, and other sources make up unbudgeted income. A Motion was made and seconded to accept the article as read. The article was accepted.

ART. #5. Geraldine Southworth and Robert Erickson were nominated. By a vote of 22 for Southworth and 22 for Erickson a tie was counted. A revote was taken by a vote of 21 for Southworth and 22 Erickson with 2 spoiled votes, Robert Erickson was elected.

ART. #6. Norwood Southworth Jr. was nominated, the Clerk cast one Ballot, Norwood Southworth Jr. was elected.

ART. #7. Ed Eaton was nominated, the Clerk cast one Ballot, Ed Eaton was elected

ART. #8. Williams Ashe was nominated, the Clerk cast one Ballot, William Ashe was elected.

ART. #9. Chris Eaton was nominated, the Clerk cast one Ballot, Chris Eaton was elected.

ART. #10. Ross Dery was nominated, the Clerk cast one Ballot, Ross Dery was elected.

ART. #11. Debbie Palmer was nominated; As the Town Clerk she is not allowed to hold this position, her name was withdrawn. Perry Hollyer was nominated. The Clerk cast one Ballot and Perry Hollyer was elected.

ART. #12. Was read a Motion was made and seconded to accept the Article as read, the Article was accepted.

ART. #13. The vacant position on the Prudential Committee will be filled by the Prudential Committee. Discussion and suggestions held. The issue of a Charter Change, better booking practices and a newsletter before next annual meeting, Jan 13, 2004 were brought up.

A Motion to adjourn was made and seconded, the motion was accepted. The meeting adjourned at 2005.

Respectfully submitted,

Robert C. Erickson,
Clerk/Treasurer

TOWN OF WILLIAMSTOWN

ANNUAL TOWN MEETING

MARCH 4, 2003

The Moderator, Richard Chase, called the duly warned meeting to order at 10:00 AM. The Town Clerk, Deborah Palmer read the Town Warning. Moderator, Richard Chase recognized William Graham for all the town involvement he has had over the years. He asked for the people to keep the Grahams in their thoughts and prayers, as Bill has been ill.

Article 1: To elect all necessary Town and Town School District officers for the ensuing year by Australian Ballot. For the purpose of Articles 1-2 the polls will open at 10:00 AM and close at 7:00 PM.

The total votes cast were 520. The results were as follows:

Moderator, 1-year term

Richard Chase	403
Write In	73
Spoiled	2
Blank	42

Selectman 2-year term

Monique Hayden	264
Norman MacAskill	196
Write In	53
Spoiled	2
Blank	5

Selectman 3-year term

Raymond Otis	329
Write In	130
Spoiled	2
Blank	59

Selectman unexpired term 1 year

Morris Lasell	266
Bradley Flowers	174
Roger Gabree	50
Write In	19
Spoiled	4
Blank	7

School Director 2-year term

Wayne Emmons	209
Pamela Tassie	186
Patricia Hejny	75
Write In	8
Spoiled	1
Blank	41

School Director 3-year term

David Evans	279
Winston Chambers	191
Write In	5
Spoiled	0
Blank	45

Lister 3 year term

Karla Perkins	453
Write In	17
Spoiled	0
Blank	50

Trustee of Public Funds 3 year term

Walter Lacillade	471
Write In	4
Spoiled	0
Blank	45

Trustee of Public Funds unexpired term of 1 year

Gary Storrs	454
Write In	10
Spoiled	0
Blank	56

Cemetery Commissioner 3-year term

Write In	129
Blank	391

Town Grand Juror

Richard Powell	471
Write In	3
Spoiled	0
Blank	46

Town Agent

Willet G Knight J.	447
Write In	6
Spoiled	0
Blank	67

Article 2: To elect a trustee for the Henry S. Baker Fund for a three-year term, by Australian ballot.

Trustee of Henry S. Baker Fund

Karla Perkins	453
Write In	6
Spoiled	0
Blank	61

Article 3: To hear and act upon the reports of the Town Officers.

Norman MacAskill asked for the town's approval for the Town Manager, Francis "Tag" Taginski to speak on monetary and fiscal questions, as he is not a registered voter of Williamstown. Will Knight Sr. objected and the Moderator asked for a vote. The consensus was not to allow it.

The motion was made by Norman MacAskill to accept the Town Officers Reports. Lloyd Farnham seconded the motion. The floor was open to discussion. Will Knight Sr. asked that the Listers Report on page 49, last paragraph, first line: change the word inspiration to **inspection** and last line: add the word **extent** between the words great and dependent. Monique Hayden asked about the spacing in the minutes of the last Town Meeting and School Meeting. Monique Hayden also asked what the town was doing to address the comment from the auditors on Page 19 concerning a listing of fixed assets. Norm responded that this requirement is new as part of GASB 34 auditing requirements and the town has started the process and plans to complete the task by the 2004 deadline. After more discussion, the motion passed by a voice vote.

Article 4: To see if the Town will pay its Real and Personal Property taxes to the Treasurer on or before November 15, 2003 with delinquent taxes and assessments having charged against them an eight percent penalty and interest charges of one percent per month or fraction thereof, from the due date, and 1 Ω% per month or fraction thereof after three months delinquent as provided for in 32 V.S.A. Sections 4773 and 5136.

The motion was made by Will Knight Sr. and seconded by Carl Martin to pass the article as written. The article was open for discussion. Conrad Beattie asked why the additional Ω% and Barbara Turner, Delinquent Tax Collector stated that a lot of other towns are also raising the interest after a certain time for the chronic late payers. The motion to amend the article to 1% per month after the due date was made by Conrad Beattie and seconded by Monique Hayden. The amendment was open for discussion. Carl Martin asked about the need to have tax payments into the tax collector by November 15 and no longer accepting postmarks. Barbara Turner stated that there is a state statue that reads that it is the responsibility of the taxpayer to have the money into the tax collector by the due date. The vote on the amendment was called for. The amendment passed by a voice vote. The amended article was voted on and passed by voice vote.

Article 5: To see if the Town will vote to authorize the Selectmen to take advantage of any State or Federal monies available.

The motion was made by Lloyd Farnham to accept Article 5 as written and was seconded by Carl Martin. The article was open for discussion. Johnathan Mompere felt that before the Selectmen should be able to borrow money, they should be responsible to the taxpayers and ask them first. Rama Schneider made the motion to amend the motion to end the article with..that does not involve any extra costs to town or future encumbrances. Stuart Riddell seconded the amendment. The amendment was open for discussion. John Perkins stated that this would be very difficult to do and the town potentially could loose the opportunity to use State money. The vote on the amendment was called for and did not pass by voice vote. The original motion was called and passed by voice vote.

Article 6: To see if the town will vote to authorize the Selectmen to borrow money to pay the current expenses of the Town in anticipation of money to be received from taxes and from the State of Vermont.

John Perkins made the motion to accept Article 6 as written and was seconded by Eugene LaPerle. The motion passed by voice vote.

Article 7: To see what amount the Town will vote to pay its elected Officers, except the Clerk and Treasurer.

The motion was made by Will Knight Sr. to pay the Chairs \$10.00 per hour and all others \$9.00 per hour. John Taylor seconded the motion. The motion was open for discussion. Milo Winters asked for clarification as to what Boards/Committees this would effect. Will stated it was the Listers & Board of Civil Authority; Barbara Turner stated it would also involve Election workers and Cemetery Commissioners. Guy

Welch stated that the Library Commissioners did not get paid and preferred not to. Donald Brown made the motion to amend the original amount to same as last year; \$9.00 for Chairs and \$8.00 for all others. The vote on the amendment was called for and passed by voice vote. The vote to pay \$9.00 for Chairs and \$8.00 for all others passed by voice vote.

Article 8: To see if the Town will vote to have the names of all delinquent taxpayers, including water and sewer users, with the amounts and years of their delinquencies printed in the Town Report.

The motion was made by Eugene LaPerle to pass the article as written. The motion was seconded by Henry Dufresne and passed by voice vote.

Article 9: To see if the Town will approve the sum of \$475,585 or some other amount to support the General Fund, of which the sum of \$313,562 or some other amount will be raised in taxes.

Norman MacAskill made the motion to approve the article as written and was seconded by Lloyd Farnham. The article was opened for discussion. Carl Martin asked if any of this was to be spent on paving and was answered no. Winston Chambers asked why the Town Manager's salary was up 10% and the Clerk/Treasurer was up only 2%. He was answered that was the way the Manager's contract was negotiated. Monique Hayden asked for a paper ballot and there was a show of at least six hands in support. There were 172 votes cast with 87 needed to pass, 114 Yes, 57 No, 1 Spoiled. The article passed.

Article 10: To see if the Town will approve the sum of \$710,368 or some other amount to support the Highway fund, of which the sum of \$472,568 or some other amount will be raised in taxes.

Ray Otis made the motion to approve the article as written and was seconded by Patricia Hejny. The motion was opened for discussion. Carl Martin wanted to know about paving on Chelsea Road and felt that it shouldn't be done. Lloyd Farnham stated that it was Williamstown end of Chelsea Road and not the other end. Carl Martin made the motion to amend the article to read \$20,000 less that would have been put into Chelsea Road and not do it. Carl Martin withdrew his amendment, as he would like to see this end of Chelsea Road maintained. Roger Gabree Sr asked where on Chelsea Road were they discussing. Lloyd Farnham reported it was from Joe Lanctot's property down. They would be having the bad spots shimmed up and sealed. Conrad Beattie asked what percentage of what we spend on Class II roads do we get from the State or Federal Government. Norman MacAskill reported that we get a certain amount for Class II roads and another percent for Class III. We have received \$136,000 total from the State. The Town Manager has also applied for grant money to help fund the paving project on Chelsea Road. The vote was called for and the article passed by voice vote.

Article 11: To see if the Town will vote \$32,224 or some other amount for the operation of the Town's Ainsworth Public Library by the Library Trustees.

The motion was made by Will Knight Sr. to accept the article as written. John Taylor seconded the motion and the motion was open for discussion. Pat Hejny amended the article to vote the amount of \$36,224. Rama Schneider seconded the motion. She explained that the ramp and steps really needed something to make them less slippery in the winter such as a special paint or something. She also would like to see the library open on school holidays for the children. Guy Welch stated they would be open to discussing about being open on certain holidays but that they weren't willing to be open on all school holidays. The amended motion to increase the budget to \$36,224 was defeated by voice vote. The original motion was passed by voice vote.

Article 12: To see if the Town will vote to authorize the Selectmen to purchase a new dump truck through a lease-purchase program requiring five annual installment payments of \$17,344.00 and to appropriate the sum of \$17,344.00 for the first year's installment.

The motion was made to accept the article as written by Lloyd Farnham and seconded by Raymond Otis. The motion was open for discussion. Monique Hayden thanked the Selectmen for providing the replacement schedule in the Town Report. There was discussion as to why a tandem truck and would it be good on some of the back roads of Williamstown? Lloyd Farnham reported that they had tried out a couple tandem trucks from adjacent towns and they were fine on our town roads. The truck will also be used for hauling sand and gravel instead of paying to lease one. Ethan Guiles asked why on the chart it showed \$120,000 for the truck and they were asking for only 5 payments of \$17,000. Lloyd reported that the plow, body and sander were coming out of the fund balance money. The vote was called for and the article passed by voice vote.

Article 13: Shall the Town authorize the Selectmen to commission a town wide property reappraisal, at a cost to the Town of no more than \$40,000.00 over a two-year period, with any balance to be paid from the State of Vermont reappraisal funds, and to appropriate the sum of \$20,000.00 for such reappraisal expenses for the current year?

The motion was made by Will Knight Sr. to approve the article as written. John Taylor seconded the motion and the motion was open for discussion. It was explained that the reappraisal will cost approximately \$120,000 and the Town currently has \$60,000 in the reappraisal fund from the State. Over the next two years if the town puts in \$20,000 a year and with the \$20,000 that the State will give us, we would have the \$120,000. The reappraisal wouldn't be happening for at least two years. The Listers reported that they wouldn't suggest doing one until the State requires it. This would be when the ratio between sales and appraised value is below 80% the State has the right to require it. The vote was called for. Conrad Beattie asked for a paper ballot. There were at least six hands showing to support it. A total of 194 votes were cast, 98 need to pass, 110 yes, 84 no. The motion passed.

Donald Brown made the motion to recess the meeting for one hour for lunch. Adam Boyce seconded the motion and the motion passed by voice vote. The meeting was recessed at 12:00 Noon for one hour.

Richard Chase called the meeting to order at 1:05.

Article 14: Shall the Town vote and appropriate the sum of \$225 to the Orange County Court Diversion Program, a community based response to crime for the first time offenders?

Article 15: Shall the Town voters authorize expenditures for Wheels Transportation Services, Inc. in the amount of \$100?

Article 16: Shall the Town voters authorize expenditure of a sum not to exceed \$250 to the Washington County Youth Services Bureau and Boys & Girls Club?

Article 17: Shall the Town voters authorize an expenditure of \$3,500 for Central Vermont Home Health and Hospice, Inc?

Article 18: Shall the town voters authorize an expenditure of \$600 for Central Vermont Council on Aging?

Article 19: Shall voters authorize the expenditure of \$500 to the Retired and Senior Volunteer Program (RSVP)?

Article 20: Shall the Town voters authorize the expenditure of \$1,500 for Central Vermont Adult Basic Education?

Article 21: Shall the Town voters authorize an appropriation of \$300 to support programs of the Central Vermont Community Action Council?

Article 22: Shall the Town voters authorize an appropriation of \$1,000 to support People's Health & Wellness Clinic?

Donald Brown made the motion to combine articles 14 through 22 into one amount of \$7,975.00. Rama Schneider seconded the motion. The motion passed by voice vote to combine articles 14-22. There was discussion as to why these non-profits need town support and it was explained that a lot of them need town support to get grants. Freda Hollyer called for a paper ballot and there were at least six hands raised. There were 112 ballots cast, 57 are needed to pass, 86 yes and 26 no. The motion passed by paper ballot.

Article 23: Shall the Town voters authorize an expenditure of a sum not to exceed \$300.00 to the Onion River Arts Council?

The motion was made by Philip Winters not to approve the article. Fred Lewis seconded the motion. After some discussion on how the list of requests had grown by five organizations Pat Hejny requested a paper ballot. There was not a show of six hands, therefore a voice vote was taken. The motion not to approve the article passed.

Article 24: Shall the Town voters authorize an expenditure of a sum not to exceed \$500 to the Good Beginnings of Central Vermont program?

Article 25: Shall the Town voters authorize an expenditure of a sum not to exceed \$250 to the Women Centered program?

Article 27: Shall the Town voters authorize an expenditure of a sum not to exceed \$250 to the Central Vermont Crime Stoppers?

The motion to pass over Articles 24, 25 and 27 was made by Rama Schneider and seconded by Robert McGlynn. A voice vote was taken and the audience felt it wasn't conclusive so Monique Hayden asked for a show of hands. The moderator called for another voice vote whether to pass over the articles. Since the moderator was unable to tell by the voice vote, he called for a paper ballot. To do this a 2/3 majority vote is needed. A total of 138 ballots were cast, to pass 92 is needed, 97 yes and 41 no. The motion to pass over articles 24, 25 and 27 was passed.

Article 26: Shall the Town voters authorize an expenditure of a sum not to exceed \$1,000 to Project Independence Adult Day Service?

The motion was made by Pat Hejny to approve Article 26 as written and seconded by Darryl Hegarty. R. Winona Johnson described what Project Independence was. The vote was called for and the article passed by voice vote.

Article 28: To transact any other business deemed necessary and proper.

Pat Hejny spoke on the Act 250 Hearings for Pike. She felt that the Selectboard had not been as vocal as they could have been on the issue of traffic on Rt. 14. She made the motion for a straw vote to see if the rest of the voters felt the same way she did. The questions were are the town's people disturbed about the lack of input the Selectboard has had on the Act 250 Hearings? This was seconded by Rama Schneider.

A voice vote was taken and the town is not disturbed about the Selectmen's input on the Act 250 Hearings.

The motion was made by Conrad Beattie to adjourn Town Meeting and was seconded by Rama Schneider. The motion passed by voice vote and the meeting was adjourned at 1:50 PM.

Respectfully submitted,

Deborah Palmer, Town Clerk

Richard Chase, Moderator

Lloyd Farnham, Chairman, Board of Selectmen

Ray Otis, Board of Selectmen

Monique Hayden, Board of Selectmen

Morris Lasell, Board of Selectmen

Edward McGlynn, Board of Selectmen

TOWN OF WILLIAMSTOWN ANNUAL SCHOOL DISTRICT MEETING

MARCH 4, 2003

The Moderator, Richard Chase, called the duly warned meeting to order at 1:55 PM. The Town Clerk, Deborah Palmer read the School District Warning.

Rama Schneider made the motion to adjourn the School District portion of Town Meeting until the March 17, 2003 meeting that is scheduled to validate the warning that was posted late. The motion was seconded by Milo Winters. Rodney explained that was an option. The Secretary of States Office stated the Town had three options; 1) Carry on as usual and validate; 2) Adjourn the meeting and have another; and, 3) Pass over all articles, validate and call another meeting. Rodney explained that the Secretary of States office told him that the town could vote to pass over all articles and validate the decision on March 17 and still hold a legal meeting on that night. A paper ballot was called for. Total ballots cast were 154, 78 needed to pass, 106 yes and 48 no. Therefore the meeting was adjourned at 2:30 PM.

Respectfully submitted,

Deborah Palmer, Town Clerk

Richard Chase, Moderator

Rodney Graham, Chairman, School Board

Matthew Rouleau, School Board

Alvin Avery, School Board

David Evans, School Board

Wayne Emmons, School Board

ANNUAL SCHOOL DISTRICT MEETING AND VALIDATION MEETING MARCH 17, 2003

The Moderator, Richard Chase, called the duly warned meeting to order at 7:00 PM. The Town Clerk, Deborah Palmer read the Warning.

Article 1:

The Moderator called for a voice vote and Article 1 passed.

Article 2:

The motion was made by Rodney Graham and seconded by Alvin Avery to proceed to Articles 2-9 of the School District Warning. The motion passed by voice vote.

Article 2: To see if the Town School District will authorize the Board of Directors to borrow money on the notes of the Town School District or otherwise, in anticipation of taxes.

The motion was made by Rodney Graham to accept Article 2 as written and was seconded by Matthew Rouleau. The article passed by voice vote.

Article 3: To see what sum of money, if any, the Town School District will vote to pay the School Directors.

The motion was made by Harold Grout to pay them the sum of \$750 for the year, the same as last year. The motion was seconded by Melvin Grout and passed by voice vote.

Article 4: To see if the Town School District will authorize the School Directors to seek a waiver of the kindergarten student attendance days from the State Board of Education in order to continue the current all day programming schedule.

The motion was made by Roberta McDonald to accept the article as written and seconded by Jennie Brown. The motion was open for discussion. Freda Hollyer asked what exactly this meant. Suzette Bollard, Elementary School Principal, explained that because of busing issues, the kindergarten class is every other day, for a full day. The usual way is everyday for 180 days. In order for them to go to full days every other day, it needs a Town vote. The motion passed by voice vote.

Article 5: To see if the Town School District will vote to raise and appropriate the sum of \$5,091,028 or some other sum for the operation of the schools for the ensuing year.

The motion was made to appropriate the sum of \$4,600,000 by Rama Schneider and seconded by Patricia Hejny. The motion was opened for discussion. Barbara MacAskill spoke of the problems that are currently going on at the Middle/High School, her dissatisfaction with the school and teachers and the poor student assessments. Ethan Guiles asked if they were given back the \$32,000 that they had cut, what would they use it for. Rodney Graham responded they would use in Business or Technical. Larry Hebert made the motion to amend the amount to \$5,124,028. There was no second. Winston Chambers thanked the School Board for working so hard and for taking such a hard line on salaries. Mr. Chambers also asked about the \$172,300 that was left over in revenues as stated on page 114 of the Town Report. Rodney Graham reported that there would be \$118,000 left over after paying the deficit. That is the amount that is in article 6. The questions was asked what the 6.43% increase amounted to for the tax payer. Rodney explained it equaled to about 11 cents. The increase is

due mainly to teacher salaries and health insurance. They are very close to finalizing a 2 year contract with the teachers. Winston Chambers made the motion to amend the motion to read \$4,950,000. The motion was seconded by Eugene LaPerle. Rama Schneider felt that it was the same issues year after year and that \$4.6 should be sufficient. Perry Hollyer asked what per cent of insurance do the teachers pay. Rodney Graham stated that insurance went up 19% this year. The teachers pay 15% and the Town pays the remaining 85%. Maria Forman asked what would be cut if the budget was at \$4,950,000 and Rodney Graham reported that it would probably mean cutting some personnel, music and possibly a secretarial position. Ronald Saldi Sr felt that the School Board had worked very hard to get it to the \$5,091,028. Donald Brown asked what EEE meant and also about the heading of Education Support System. Kathleen Morris-Kortz, Principal of the Middle/High School explained that EEE was Early Essential Education for children from birth to age 3. The Education Support System is part of the Act 230 to provide services for children who don't fall under Special Education but need extra support. Harold Grout called for the vote. This requires a 2/3 majority vote and the Moderator was unable to tell by voice vote so the Moderator called for a paper ballot. There were a total of 227 votes cast, 152 needed, 187 yes and 40 no. Therefore, calling for the vote passed. The amendment to make the motion the amount of \$4,950,000 was before the voters. Conrad Beattie asked for a paper ballot and there were 6 plus hands raised. A total of 255 votes were cast, 128 needed, 106 yes, 148 no and 1 spoiled. The amendment failed. Ronald Saldi Sr made the motion to amend the main motion to read \$5,091,028 and Larry Hebert seconded. Jessie Griffith called to cease debate and Ethan Gules seconded. There was a 2/3 majority vote to cease debate. The motion to amend the main motion to read \$5,091,028 was before the voters. There were 240 votes cast, 121 needed, 166 yes and 74 no. The motion to amend the main motion to \$5,091,028 passed. The main motion to appropriate \$5,091,028 was before the voters. A voice vote was taken and passed.

Article 6:

A. Shall the voters of the Town of Williamstown authorize the Williamstown School Board of Directors to set aside the anticipated surplus of \$118,000 in capital improvement fund to be spent on capital projects authorized by the voters.

B. Shall the voters of the Town of Williamstown authorize the Williamstown School board of Directors to use the anticipated surplus of \$118,000 to reduce taxes for the fiscal year 2003-2004.

Rodney Graham explained that the money is money left over from reducing deficit from last year. Because it was raised for deficit reduction, it is in a deficit reduction fund. The motion was made by Conrad Beattie to pass over Article 6 A and B and was seconded by Milo Winters. The motion was open for discussion. Conrad asked Rodney if he could guarantee that there wouldn't be a deficit next year. Rodney Graham responded that he does not anticipate a deficit but of course could not guarantee. A 2/3 majority vote was needed to pass over the articles. The Moderator was unable to tell by voice vote and called for paper ballot. 213 total votes cast, 142 needed, 110 yes and 103 no. Since a 2/3 majority was not obtained, the motion to pass over did not pass. The motion was made to place the \$118,000 in capital improvements and was seconded by Patricia Hejny. The motion opened for discussion. Conrad Beattie asked if this was for both the Elementary and Middle/High School buildings and Rodney Graham it was for both. There was no further discussion and the motion passed by voice vote.

Article 7: To see if the Town School District will vote to raise and appropriate the sum of \$10,000 or some other sum of money to be added to the Capital Improvement fund for building improvements at Williamstown Elementary School.

Rodney Graham made the motion to pass over as the \$118,000 was voted to go into the Capital Improvement fund. Alvin Avery seconded the motion and it passed by voice vote.

Article 8: Shall the voters of the Town of Williamstown authorize the Williamstown School Board of Directors to incur bonded indebtedness in an amount not to exceed One Hundred Thousand dollars (\$100,000) for the purpose of purchasing a parcel of land adjacent to the Williamstown Middle High School and with a physical address of 254 Hebert Road. The purchase is not eligible for state construction aid. This sale is contingent upon the land successfully passing Phase II environment assessment.

The motion to pass over was made by Matthew Rouleau and seconded by Harold Grout. Conrad Beattie made the motion to allow discussion and was seconded by Patricia Henjny. Conrad asked Matthew Rouleau why he wanted to pass over. Matthew reported that the property didn't pass the Phase II environmental study so they weren't interested in purchasing it. Matt was asked exactly where the property was and he explained that it was Chester Fassetts property next to the school. The motion passed by voice vote.

Article 9: To transact any other business that may property come before this meeting.

The motion was made by Rodney Graham to affirm actions taken at this meeting tonight. The motion was seconded by Alvin Avery. The motion passed by voice vote.

The meeting was adjourned at 8:45 PM.
Deborah Palmer, Town Clerk
Richard Chase, Moderator
Rodney Graham, Chairman, School Board

Alvin Avery, School Board
Matthew Rouleau, School Board
Wayne Emmons, School Board
David Evans, School Board

FEE SCHEDULE FOR TOWN CLERK/MANAGER'S OFFICE

REGULAR COPIES	\$.25 EACH SIDE
RECORDED DOCUMENTS	\$1.00 PER PAGE
VAULT TIME	
0-15 MIN	NO CHARGE
16-60 MIN	\$2.00
(Vault time not charged to Towns People doing personal research)	
MOTOR VEHICLE REGIS.	\$3.00
COPY OF MARRIAGE, DEATH, BIRTH	\$7.00
FAX A DOCUMENT	\$2.75 + \$.25/PG AFTER 1ST PG
COPY AND MAIL A TAX BILL	\$2.00
COPY OF A TAX BILL (COME IN)	\$.25
GENERATE NEW TAX, WATER OR SEWER BILL	\$5.00
PHONE REQUESTS FOR INFORMATION	
WITH NO COPIES (5 MIN MAX)	FREE
AFTER 5 MIN	\$2.50/HR
POSTING LAND	\$5.00
DRIVEWAY PERMIT	NO CHARGE
SEPTIC PERMIT	\$34.00
OVERWEIGHT PERMIT	
-SINGLE	\$5.00
-FLEET	\$10.00
SEWAGE ORDINANCE	\$2.00
WILLIAMSTOWN PLAN	\$5.00
HIGHWAY POLICY	\$2.00
WATER POLICY	\$2.00

INDEX

Ainsworth Public Library	13
Ambulance Report	12
Auditor's Report	55
Cemetery Commissioner's Report	24
Central Vermont Adult Basic Education	49
Central Vermont Community Action Council Report	49
Central Vermont Council on Aging	52
Central Vermont Home Health and Hospice Report	48
Central Vermont Regional Planning Commission Report	86
Central Vermont Solid Waste District Management Report	51
Clara Martin Center	51
Delinquent Property Taxes	30
Delinquent Sewer Use Taxes	43
Delinquent Water Use	44
Did you Know	1
Dog License Report	22
Economic Development Report	26
Fire Chief's Report	186
Fire District Warning	185
Fire Warden's Report	28
General Fund Budget	33
General Fund Anticipated Revenues	32
Green Mountain Transit Agency (Wheels)	50
Health Officer's Report	27
Henry S. Baker Fund Report	16
Highway Equipment Replacement	38
Highway Fund Budget	40
Highway Fund Revenues	39
Librarian's Report	13
Lister's Report	23
Orange County Diversion Program Report	48
Orange County Sheriff's Report	85
People's Health & Wellness Clinic	49
Planning Commission Report, Williamstown	25
Project Independence	49
Retired Senior Volunteer Program Report	50
Selectmen's Report	8
Sewer Budget	46
Teen Center Report	53
Town Clerk's Report	10
Town Treasurer's Report	11
Town Information	Inside Back Cover
Town Manager's Report	9
Town Meeting Minutes 2002	189
Town Meeting Warning	2
Town Officers	4
Vital Statistics	
Birth Records	17
Death Records	19
Marriage Records	20
Water Budget	47
Williamstown Historical Society Report	29

SCHOOL DISTRICT

Auditor's Report 134

Elementary Principal's Report..... 91

Middle/High School Principal's Report 93

Proposed School Budget 100

School District Warning 90

Supervisory Union Summary Budget – Orange North 97

Superintendent of Schools Report 132

Williamstown School Statistics 96

TOWN OF WILLIAMSTOWN

EMERGENCY NUMBERS

AMBULANCE	911
FIRE & RESCUE	911
ORANGE COUNTY SHERIFF (LOCAL POLICE/ANIMAL CONTROL)	658-4875
STATE POLICE-Middlesex (NON EMERGENCY)	229-9191

CLEARLY GIVE NAME, ADDRESS AND WHAT THE EMERGENCY IS, PLEASE STAY ON THE LINE UNTIL YOU KNOW YOUR MESSAGE HAS BEEN FULLY UNDERSTOOD.

Town Manager's Office	433-6671
Town Clerk's Office	433-5455
Town Hall (Fax #)	433-2160
Ainsworth Public Library	433-5887
Health Officer, Stanley Corneille	433-1104
Forest Fire Warden, Bryan Palmer	433-1019
Game Warden, Carl Wedin	479-7549
Fire Station Meeting Room	433-5907
Sewer Treatment Plant	433-1046
Town Garage	433-5571
District 6	828-2691
District 6 Garage	485-8655

TOWN HALL OFFICE HOURS

Monday-Friday 8:00am-Noon 12:30-4:30 PM

TOWN WEBSITE & E-MAIL ADDRESSES

www.williamstownvt.org

Town Manager - twnmgr@sover.net
Administrative Assistant - brownno@sover.net
Town Clerk - clerk@sover.net
Town Treasurer - turnerb@sover.net

TOWN GOVERNMENT MEETINGS-TOWN HALL

Board of Selectmen	1st & 3rd	Monday	7:00 PM
Planning Commission	2nd & 4th	Wednesday	7:00 PM
Board of Listers	3rd	Saturday	10:00-11:30 AM

FIRE DEPARTMENT -STATION MEETING ROOM

Prudential Committee	2nd	Monday	7:30 PM
----------------------	-----	--------	---------

DATES TO REMEMBER

Dogs Licenses Due	April 1st
Sewer Treatment Assessment	May 30th
Property Taxes	November 15th
Water use Assessment	June 30th & Dec 31 st
Overweight Vehicle Permits	March 1st

LOCAL PERMITS REQUIRED

Flood Plain Zoning	Town Manager
Driveway	Town Manager
On-Site Septic System Application	Town Manager
Municipal/Sewer Application	Town Manager

ANNUAL REPORT 2003

**Town of Williamstown
Williamstown, Vermont 05679**

TOWN OF WILLIAMSTOWN

PRSRT STD
U.S. POSTAGE
PAID
Permit No. 1
Williamstown, VT

VT DEPT. OF LIBRARIES
109 STATE ST
MONTPELIER, VT ~~05602~~

05609