

**Selectboard Agenda
Johnson Municipal Offices
293 Lower Main West**

Masks are required to attend the meeting in person.

Please join by Zoom if you cannot wear a mask.

<https://us02web.zoom.us/j/3446522544?pwd=VkNZZE5tMW5PaEhidVpnUjRxSkxGdz09>

+1 646 558 8656 US (New York)

Meeting ID: 344 652 2544

Passcode: 15531

Date: Monday, May 2, 2022

Agenda:

CALL TO ORDER

REVIEW OF AGENDA AND ANY ADJUSTMENTS, CHANGES AND ADDITIONS

6:30 p.m. Selectboard issues/concerns

6:35 p.m. Review Invoices and Orders

6:50 p.m. Review and approve minutes of meetings past April 1st and 18th, 2022

6:55 p.m. Treasurer's Report and review and approve bills, warrants, licenses and any action items.

7:05 p.m. Review Planned Purchases

7:10 p.m. Administrator's Report, Action items, signature required items.

Members of the Public:

None Scheduled

ADMINISTRATOR'S REPORT:

1. Purchase of Surplus Salt (5 minutes)
2. Planning for Public Input on Use of American Rescue Plant Act Funds (15 minutes)
3. ATV Law Enforcement Updates and Potential Options (15 minutes)
4. Local Emergency Management Plan Adoption (5 minutes)
5. Review of Cemetery Maintenance Request for Proposals (5 minutes)
6. Review and Selection of Auditing Services (15 minutes)
7. Historical Society Letter on Appointments and Procedures (10 minutes)
8. Update on Northern Borders Regional Commission Grant Application (10 minutes)
9. Executive Session to Discuss Communications Form Our Attorney Regarding Tax Appeal (10 minutes)

Executive Session (if needed), and Adjourn

Town Administrator's Report

Date: Monday, May 16, 2022

Agenda:

CALL TO ORDER

REVIEW OF AGENDA AND ANY ADJUSTMENTS, CHANGES AND ADDITIONS

6:30 p.m. Selectboard issues/concerns

6:35 p.m. Review Invoices and Orders

6:50 p.m. Review and approve minutes of meetings past April 1st and 18th, 2022

6:55 p.m. Treasurer's Report and review and approve bills, warrants, licenses and any action items.

7:05 p.m. Review Planned Purchases

7:10 p.m. Administrator's Report, Action items, signature required items.

Members of the Public:

None Scheduled

ADMINISTRATOR'S REPORT:

1. Purchase of Surplus Salt (5 minutes)

We will be buying out the remainder of our salt contract. This will be done under a contract that the board has approved and will use funds dedicated to that purpose.

2. Planning for Public Input on Use of American Rescue Plant Act Funds (15 minutes)

A strong public input component is advised for the use of ARPA funds. We can begin to plan for how to solicit public input.

3. ATV Law Enforcement Updates and Potential Options (15 minutes)

We have an update on enforcement options for the ATV ordinance, and on town constables.

4. Local Emergency Management Plan Adoption (5 minutes)

Our 2022 Local Emergency Management Plan is available for adoption.

5. Review of Cemetery Maintenance Request for Proposals (5 minutes)

An updated draft of the Cemetery Maintenance RFP is available for review. Once the board is satisfied we can attempt to circulate the RFP with interested parties.

6. Review and Selection of Auditing Services (15 minutes)

We will open and review the proposals for auditing services for the Town.

7. Historical Society Letter on Appointments and Procedures (10 minutes)

The board may respond to the letter sent about the appointment of Historical Society members and procedures for the Historical Society to report to the Selectboard.

8. Update on Northern Borders Regional Commission Grant Application (10 minutes)

We are not proceeding with an application to the Northern Borders Regional Commission at this time.

9. Executive Session to Discuss Communications Form Our Attorney Regarding Tax Appeal (10 minutes)

The town is involved in an ongoing tax appeal and the town’s attorney has an update for the board. The board may find that premature public disclosure of this information may substantially disadvantage the town. If so, then the board may enter into executive session to discuss communications from its attorney regarding an ongoing tax appeal as allowed by **1 V.S.A. § 313(a)(1)**

GENERAL INFORMATION ITEMS

Information Items:

- 1.ICMA: Membership renewal notice
- 2.Springer Law: Petition for a colocation upon a wireless telecommunications facility at 170 Pond Road

Budget Items:

Legal Issues:

VLCT: PACIF

State/Federal Issues:

Administrator’s Correspondence:

Workshops:

Newsletters:

Brochures & Ads:

Old Business:

- 1. **ATV Ordinance Update**
- 2. **Class IV Road Update**
- 3. **Stop Sign Ordinance**
- 4. **Constable Update**

Adjourn

	A	B	C	D	E	F	G	H	I	J	K	L	M
1	FY23	Approved Budget											
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
4	50-6-05-	Tax Related											
5	50-6-05-00.01	Current Taxes	\$ 1,859,934.91	\$ 1,899,763.97	\$ 1,907,420.03	\$ 1,895,728.72	\$ 1,895,728.72	\$ 1,907,420.03	\$ 1,907,420.03	\$ 1,974,332.32			
6													
7	50-6-05-00.02	Late Tax Penalty Revenue	\$ 15,000.00	\$ 22,750.23	\$ 15,000.00	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	\$ 17,500.00			
8	50-6-05-00.03	Tax Sale Redemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
9	50-6-05-00.04	Interest: Delinquent Tax	\$ 25,000.00	\$ 35,669.24	\$ 25,000.00	\$ 11,998.45	\$ 18,271.32	\$ 25,000.00	\$ 25,000.00	\$ 27,000.00			
10	50-6-05-00.05	Interest Current Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
11	Subtotal		\$ 40,000.00	\$ 58,419.47	\$ 40,000.00	\$ 11,998.45	\$ 18,271.32	\$ 40,000.00	\$ 40,000.00	\$ 44,500.00			
12	50-6-10-	Fees, Licenses, Fines											
13	50-6-10-00.01	Other Fees	\$ 200.00	\$ 1,689.61	\$ 200.00	\$ 1,149.86	\$ 1,566.86	\$ 1,149.86	\$ 1,566.86	\$ 400.00			
14	50-6-10-00.02	Overweight Permit Fees	\$ 200.00	\$ 555.00	\$ 200.00	\$ -	\$ 335.00	\$ 200.00	\$ 335.00	\$ 400.00			
15	50-6-10-00.03	Clerk's Office Fees	\$ 25,000.00	\$ 33,089.84	\$ 25,000.00	\$ 15,939.35	\$ 24,617.29	\$ 25,000.00	\$ 25,000.00	\$ 28,000.00			
16	50-6-10-00.04	Fish and Game Fees	\$ 100.00	\$ 11.50	\$ 100.00	\$ 32.50	\$ 35.50	\$ 100.00	\$ 100.00	\$ -			
17	50-6-10-00.06	Liquor Licenses	\$ 800.00	\$ 880.00	\$ 800.00	\$ -	\$ 765.00	\$ 800.00	\$ 800.00	\$ 800.00			
18	50-6-10-00.07	Dog Licenses	\$ 2,700.00	\$ 1,598.00	\$ 2,700.00	\$ 780.00	\$ 1,974.00	\$ 2,700.00	\$ 2,700.00	\$ 2,000.00			
19	50-6-10-00.08	Marriage Licenses	\$ 175.00	\$ 170.00	\$ 175.00	\$ 90.00	\$ 120.00	\$ 175.00	\$ 175.00	\$ 175.00			
20	50-6-10-00.09	Revenue from Law Enforcement	\$ 5,000.00	\$ 5,604.02	\$ 5,000.00	\$ 328.89	\$ 3,259.05	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
21	50-6-10-00.10	Parking Fines	\$ 150.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ -			
22	50-6-10-00.11	Dog Fines	\$ 400.00	\$ 210.00	\$ 400.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00			
23	50-6-10-00.12	Driveway Permits	\$ 750.00	\$ 685.00	\$ 750.00	\$ 525.00	\$ 600.00	\$ 750.00	\$ 750.00	\$ 600.00			
24	50-6-10-00.13	Sewer Service Area fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
25	Subtotal		\$ 35,475.00	\$ 44,492.97	\$ 35,425.00	\$ 18,845.60	\$ 33,272.70	\$ 36,174.86	\$ 36,726.86	\$ 37,575.00			
26	50-6-15-	State/Federal											
27	50-6-15-00.01	State Aid Highways Payment	\$ 106,000.00	\$ 111,226.06	\$ 106,000.00	\$ 55,611.59	\$ 83,417.37	\$ 106,000.00	\$ 106,000.00	\$ 110,000.00			
28	50-6-15-00.02	Current Use Payment	\$ 85,000.00	\$ 107,555.00	\$ 85,000.00	\$ 97,906.00	\$ 97,906.00	\$ 97,906.00	\$ 97,906.00	\$ 95,000.00			
29	50-6-15-00.03	Pilot Payment	\$ 340,000.00	\$ 398,145.00	\$ 340,000.00	\$ 430,203.00	\$ 430,203.00	\$ 430,203.00	\$ 430,203.00	\$ 420,000.00			
30	50-6-15-00.04	Maint. of G. List & EEGL	\$ 12,000.00	\$ 13,186.00	\$ 12,000.00	\$ -	\$ 13,205.00	\$ 12,000.00	\$ 13,205.00	\$ 12,500.00			
31	50-6-15-00.05	ANR Lands PILOT	\$ 22,000.00	\$ 24,645.60	\$ 22,000.00	\$ 24,936.19	\$ 24,936.19	\$ 24,936.19	\$ 24,936.19	\$ 23,000.00			
32	50-6-15-00.06	State Grants (highway)	\$ 84,524.00	\$ 52,441.43	\$ 50,000.00	\$ 27,643.30	\$ 99,096.92	\$ 35,000.00	\$ 99,096.92	\$ 34,800.00			
33	50-6-15-00.07	State Grants (other)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
34	50-6-15-00.10	Tree Board Revenue/Grants	\$ -	\$ 755.00	\$ -	\$ 4,270.00	\$ 4,270.00	\$ 4,270.00	\$ 4,270.00	\$ -			
35	Subtotal		\$ 649,524.00	\$ 707,954.09	\$ 615,000.00	\$ 640,570.08	\$ 753,034.48	\$ 710,315.19	\$ 775,617.11	\$ 695,300.00			
36	50-6-20-	Other Revenue											
37	50-6-20-00.01	Lamoille Cty Emer. Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
38	50-6-20-00.02	Lease Land	\$ 6.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
39	50-6-20-00.03	Overrun Stone Income	\$ 1,000.00	\$ 5,402.23	\$ 2,000.00	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00			
40	50-6-20-00.04	Interest On Investments	\$ 1,500.00	\$ 2,179.51	\$ 1,500.00	\$ 989.03	\$ 989.03	\$ 1,500.00	\$ 1,500.00	\$ 1,750.00			
41	50-6-20-00.05	Misc. Reimbursements	\$ 4,050.00	\$ 20,266.95	\$ 4,050.00	\$ 47,404.78	\$ 52,288.12	\$ 47,404.78	\$ 52,288.12	\$ 4,050.00			
42	50-6-20-00.06	Rev. Highway Restricted Fund	\$ 155,063.00	\$ 133,903.74	\$ 194,100.50	\$ -	\$ -	\$ 194,100.50	\$ 194,100.50	\$ 196,871.16			
43	50-6-20-00.08	Misc. Revenue	\$ 37,900.00	\$ 1,186.76	\$ 400.00	\$ 199.75	\$ 320.75	\$ 400.00	\$ 400.00	\$ 400.00			
44	50-6-20-00.12	Projects/Events/Celebration Rev.	\$ -	\$ -	\$ -	\$ 1,323.50	\$ 1,323.50	\$ 1,323.50	\$ 1,323.50	\$ -			
45	50-6-20-00.13	Conservation Commision Revenue	\$ -	\$ 5,600.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
46	50-6-20-00.14	Rev. Bldgs & Equip. Restricted Fd.	\$ 20,000.00	\$ -	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00			
47	50-6-20-00.15	Historical Society	\$ -	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ 37,500.00	\$ -			
48	50-6-20-00.16	Rev. Records Preservation Fund	\$ 6,500.00	\$ -	\$ 6,500.00	\$ -	\$ -	\$ 6,500.00	\$ 6,500.00	\$ -			
49	50-6-20-00.17	Bridge Reserve Fund	\$ 2,000.00	\$ -	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00			
50	50-6-20-00.18	Dr. Holcomb House Rental Income	\$ 16,925.00	\$ 16,270.00	\$ 16,925.00	\$ 9,850.00	\$ 15,210.00	\$ 16,270.00	\$ 16,270.00	\$ 17,050.00			
51	50-6-20-00.19	Dr. Holcomb House Hist. Soc. In lieu of rent	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,700.00			
52	50-6-20-00.20	Miscellaneous Grant	\$ -	\$ 25,030.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
53	50-6-20-00.21	Codding Hollow FEMA project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
54	50-6-20-00.22	Revenue Reappraisal Fund	\$ 20,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
55	50-6-20-00.23	Wood Fired Oven	\$ 500.00	\$ 3,498.01	\$ 500.00	\$ 2,642.60	\$ 2,985.60	\$ 2,642.60	\$ 2,985.60	\$ 500.00			
56	50-6-20-00.24	Bike Track	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
57	50-6-20-00.25	Racial Justice Revenue	\$ -	\$ -	\$ -	\$ 1,701.00	\$ 1,701.00	\$ 1,701.00	\$ 1,701.00	\$ 1,525.00			
58	Subtotal		\$ 266,944.50	\$ 250,838.03	\$ 319,975.50	\$ 101,610.66	\$ 113,818.00	\$ 345,842.38	\$ 351,068.72	\$ 280,846.16			
59	50-6-25	Library Revenue											
60	50-6-25-00.01	Farrington Trust	\$ 6,000.00	\$ 5,432.96	\$ 5,550.00	\$ 2,266.76	\$ 2,266.76	\$ 5,500.00	\$ 5,500.00	\$ 5,500.00			
61	50-6-25-00.02	USB Fund	\$ 3,800.00	\$ 3,282.34	\$ 3,700.00	\$ 1,397.08	\$ 1,397.08	\$ 3,700.00	\$ 3,700.00	\$ 3,700.00			
62	50-6-25-00.03	Interest & Dividends	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
63	50-6-25-00.04	Donations/Fines/Sales	\$ 100.00	\$ 200.00	\$ 100.00	\$ 100.00	\$ 200.00	\$ 500.00	\$ 500.00	\$ 200.00			
64	50-6-25-00.05	Grant Funds	\$ 15,750.00	\$ 17,419.01	\$ 6,750.00	\$ 6,629.93	\$ 6,629.93	\$ 12,643.16	\$ 12,643.16	\$ 3,750.00			
65	50-6-25-00.06	Adopt an Author	\$ 200.00	\$ 98.35	\$ 200.00	\$ 97.33	\$ 122.83	\$ 200.00	\$ 200.00	\$ 100.00			
66	50-6-25-00.07	Copies/computer revenue	\$ 400.00	\$ 108.60	\$ 400.00	\$ -	\$ 130.00	\$ 400.00	\$ 400.00	\$ 400.00			
67	50-6-25-00.08	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
68	50-6-25-00.09	R & G Jones Endowment.	\$ 5,000.00	\$ 4,637.97	\$ 5,000.00	\$ 1,987.34	\$ 1,987.34	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
69	Subtotal		\$ 31,250.00	\$ 31,179.23	\$ 21,700.00	\$ 12,478.44	\$ 12,733.94	\$ 27,943.16	\$ 27,943.16	\$ 18,650.00			
70	50-6-30	Rec. Committee Revenue											

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
71	50-6-30-00.01	Program Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
72	50-6-30-00.02	Interest & Dividends	\$ 8.00	\$ 25.47	\$ 8.00	\$ 8.91	\$ 8.91	\$ 8.00	\$ 8.00	\$ 8.00			
73	50-6-30-00.03	Donations/Fundraising	\$ 500.00	\$ 453.85	\$ 500.00	\$ 281.00	\$ 531.00	\$ 300.00	\$ 531.00	\$ 300.00			
74	50-6-30-00.04	Baseball	\$ 2,100.00	\$ 1,077.64	\$ 2,100.00	\$ -	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,200.00			
75	50-6-30-00.05	Ski Club	\$ 5,000.00	\$ 1,174.00	\$ 5,000.00	\$ 2,479.63	\$ 4,213.23	\$ 2,500.00	\$ 4,213.23	\$ 3,000.00			
76	50-6-30-00.06	Softball	\$ 500.00	\$ 332.32	\$ 500.00	\$ -	\$ -	\$ 450.00	\$ 450.00	\$ 500.00			
77	50-6-30-00.07	Adult programs	\$ 100.00	\$ -	\$ 100.00	\$ 10.00	\$ 10.00	\$ -	\$ 10.00	\$ 100.00			
78	50-6-30-00.08	Activities and Events	\$ 100.00	\$ 145.00	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
79	50-6-30-00.09	New Programs	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ -	\$ -	\$ 250.00			
80	50-6-30-00.10	Basketball	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 1,195.00	\$ 1,227.50	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
81	50-6-30-00.11	Soccer	\$ 2,500.00	\$ 546.49	\$ 2,500.00	\$ 2,685.00	\$ 2,685.00	\$ 2,500.00	\$ 2,685.00	\$ 2,500.00			
82	50-6-30-00.12	Gymnastics	\$ 500.00	\$ 1,300.00	\$ 500.00	\$ 255.00	\$ 255.00	\$ 500.00	\$ 500.00	\$ 500.00			
83	50-6-30-00.13	Lacrosse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
84	50-6-30-00.14	Revenue Restricted Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
85	50-6-30-00.15	Archery	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00			
86	50-6-30-00.16	Swimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
87	50-6-30-00.17	Futsal	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	\$ 1,125.00	\$ 1,000.00			
88	50-6-30-00.18	Summer Camp	\$ -	\$ 2,400.00	\$ -	\$ 400.00	\$ 400.00	\$ -	\$ 400.00	\$ -			
89	50-6-30-99.00	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
90	50-6-30-99.01	Grants	\$ -	\$ -	\$ -	\$ 199.00	\$ 2,199.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00			
91	Subtotal		\$ 15,558.00	\$ 7,454.77	\$ 15,558.00	\$ 8,638.54	\$ 12,654.64	\$ 12,083.00	\$ 14,622.23	\$ 13,458.00			
92		Skatepark & Bike Track Revenue											
93	50-6-35-00.00	Existing Restricted Funds	\$ -	\$ -	\$ 3,500.00	\$ -	\$ -	\$ 4,852.00	\$ 4,852.00	\$ 2,000.00			
94	50-6-35-00.01	Facility Rental	\$ 500.00	\$ -	\$ 60.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00			
95	50-6-35-00.02	Fundraising	\$ 175.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
96	50-6-35-00.03	Donations	\$ 250.00	\$ -	\$ 50.00	\$ 30.00	\$ 30.00	\$ 50.00	\$ 50.00	\$ 50.00			
97	50-6-35-00.04	Grants	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ 1,300.00	\$ 1,300.00	\$ 3,100.00			
98	50-6-35-00.05	Events and Programs	\$ 1,200.00	\$ -	\$ 1,700.00	\$ 700.00	\$ 700.00	\$ -	\$ 700.00	\$ 750.00			
99		Reserve Fund Withdrawal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
100	Subtotal		\$ 2,125.00	\$ 1,500.00	\$ 5,310.00	\$ 795.00	\$ 795.00	\$ 6,267.00	\$ 6,967.00	\$ 5,965.00			
101	50-6-40	Historical Society											
102	50-6-40-00.00	Donations and General Operations	\$ 300.00	\$ 1,065.00	\$ 300.00	\$ 320.00	\$ 1,470.00	\$ 320.00	\$ 1,470.00	\$ 300.00			
103	50-6-40-00.01	Book Sales	\$ 100.00	\$ -	\$ 50.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ 20.00	\$ -			
104	50-6-40-00.02	Fundraising	\$ -	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
105	50-6-40-00.03	Membership	\$ 1,500.00	\$ 1,915.00	\$ 1,300.00	\$ 780.00	\$ 1,545.00	\$ 1,300.00	\$ 1,545.00	\$ 1,500.00			
106	50-6-40-00.04	Interest	\$ 15.00	\$ 28.80	\$ 15.00	\$ 10.07	\$ 10.07	\$ 10.07	\$ 10.07	\$ 20.00			
107	50-6-40-00.05	Building Fund	\$ 500.00	\$ 2,275.00	\$ 500.00	\$ -	\$ 300.00	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00			
108	50-6-40-00.06	TNL Revenue	\$ 4,800.00	\$ -	\$ 1,500.00	\$ 6,569.00	\$ 6,569.00	\$ 6,509.00	\$ 6,509.00	\$ 5,000.00			
109	50-6-40-00.07	Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
110	50-6-40-99.00	Misc Income	\$ -	\$ 127.86	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
111	50-6-40-99.01	Existing Restricted Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
112	Subtotal		\$ 7,215.00	\$ 5,411.66	\$ 3,765.00	\$ 7,699.07	\$ 9,914.07	\$ 9,759.07	\$ 11,154.07	\$ 7,920.00			
113		Tuesday Night Live Revenue											
114	50-6-45-00.00	Donations	\$ 800.00	\$ -	\$ 800.00	\$ 523.70	\$ 523.70	\$ 800.00	\$ 800.00	\$ 800.00			
115	50-6-45-00.10	Sponsors	\$ 5,000.00	\$ 8,175.00	\$ 5,000.00	\$ 1,250.00	\$ 1,250.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
116	50-6-45-00.20	Vendor Fees	\$ 1,600.00	\$ 1,200.00	\$ 1,600.00	\$ 400.00	\$ 400.00	\$ 1,600.00	\$ 1,600.00	\$ 1,600.00			
117	50-6-45-00.30	Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
118	50-6-45-00.99	Misc Income	\$ 800.00	\$ -	\$ 800.00	\$ -	\$ -	\$ 800.00	\$ 800.00	\$ 800.00			
119	Subtotal		\$ 8,200.00	\$ 9,375.00	\$ 8,200.00	\$ 2,173.70	\$ 2,173.70	\$ 8,200.00	\$ 8,200.00	\$ 8,200.00			
120	Total Revenue (less property tax)		\$ 1,056,291.50	\$ 1,116,625.22	\$ 1,064,933.50	\$ 804,809.54	\$ 956,667.85	\$ 1,196,584.66	\$ 1,272,299.15	\$ 1,112,414.16			
121		Est. Fund Bal. to reduce taxes	\$ 131,735.18	\$ 131,735.18	\$ 100,000.00	\$ -	\$ 100,000.00	\$ 100,000.00	\$ 100,001.00	\$ 177,405.02			
122		Loan Principal 188 L Main E.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
123		Amount to be raised by taxes	\$ 1,859,934.91	\$ 1,899,763.97	\$ 1,907,420.03	\$ 1,895,728.72	\$ 1,895,728.72	\$ 1,907,420.03	\$ 1,907,420.03	\$ 1,974,332.32			
124		Total Revenue	\$ 3,047,961.59	\$ 3,148,124.37	\$ 3,072,353.53	\$ 2,700,538.26	\$ 2,952,396.57	\$ 3,204,004.69	\$ 3,279,720.18	\$ 3,264,151.50			
125		Tax Stabilization											
126	50-7- - .	GENERAL GOVERNMENT											
127	50-7-05- .	Salaries and Benefits											
128	50-7-05-10.00	Board Salaries	\$ 5,200.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00	\$ 6,300.00			
129	50-7-05-10.01	Office Admin. Salaries	\$ 169,360.01	\$ 174,210.83	\$ 185,287.67	\$ 86,958.68	\$ 128,662.42	\$ 189,000.00	\$ 189,000.00	\$ 188,939.63			
130	50-7-05-10.02	Town Officers/Officials Salaries	\$ 2,000.00	\$ 950.00	\$ 2,000.00	\$ -	\$ 950.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
131	50-7-05-10.03	Animal Control Services	\$ 4,000.00	\$ 1,362.25	\$ 4,000.00	\$ 1,440.00	\$ 1,740.00	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00			
132	50-7-05-10.04	Health Officers Salaries	\$ 1,000.00	\$ 1,000.00	\$ 2,500.00	\$ 190.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00			
133	50-7-05-10.05	Recreation Salaries	\$ -	\$ 16,686.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
134	50-7-05-10.06	Auditor Salaries	\$ 1,345.00	\$ 578.10	\$ 1,345.00	\$ -	\$ 480.05	\$ 1,345.00	\$ 1,345.00	\$ 1,685.00			
135	50-7-05-10.07	Planning Salaries	\$ 1,200.00	\$ -	\$ 1,200.00	\$ -	\$ -	\$ 600.00	\$ 600.00	\$ 1,200.00			
136	50-7-05-10.08	Holiday,sick,vacation	\$ 29,887.06	\$ 21,335.51	\$ 32,577.82	\$ 15,437.15	\$ 19,534.14	\$ 34,000.00	\$ 34,000.00	\$ 33,342.29			
137	50-7-05-10.09	Skate Park Salaries	\$ -	\$ 232.53	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
138	50-7-05-10.10	CEDC Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
139	50-7-05-10.12	Ordinance Enforcement	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
140	50-7-05-11.00	Social Security	\$ 14,247.86	\$ 17,134.37	\$ 14,668.20	\$ 8,765.82	\$ 12,624.66	\$ 14,668.20	\$ 14,668.20	\$ 16,757.46			
141	50-7-05-12.00	Retirement	\$ 11,174.80	\$ 11,974.41	\$ 11,983.83	\$ 6,508.69	\$ 7,357.29	\$ 11,983.83	\$ 11,983.83	\$ 14,786.00			
142	50-7-05-13.00	Unemployment	\$ 385.40	\$ 488.00	\$ 712.00	\$ 421.04	\$ 529.08	\$ 712.00	\$ 712.00	\$ 433.00			
143	50-7-05-14.00	Insurances	\$ 53,864.46	\$ 51,246.37	\$ 55,258.24	\$ 26,781.03	\$ 41,198.54	\$ 55,258.24	\$ 55,258.24	\$ 50,858.80			
144	50-7-05-15.00	SECTION 125 PLAN	\$ 250.00	\$ -	\$ 250.00	\$ -	\$ -	\$ 250.00	\$ 250.00	\$ 250.00			
145	Subtotal		\$ 293,914.59	\$ 303,499.24	\$ 318,082.76	\$ 152,802.41	\$ 221,876.18	\$ 322,617.27	\$ 322,617.27	\$ 323,052.18			
146	50-7-10- .	Selectboard Expense											
147	50-7-10-27.00	Town Report Expense	\$ 3,500.00	\$ 3,399.06	\$ 3,500.00	\$ -	\$ 3,202.31	\$ 3,500.00	\$ 3,500.00	\$ 3,800.00			
148	50-7-10-27.01	Audit Expense	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00			
149	50-7-10-27.02	Planning Commission Expense	\$ 500.00	\$ 317.47	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
150	50-7-10-27.03	Lister Expense	\$ -	\$ 685.00	\$ -	\$ 462.70	\$ 677.70	\$ 462.70	\$ 462.70	\$ 1,000.00			
151	50-7-10-27.04	Re-appraisal Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,405.02			
152	50-7-10-27.05	Development Review Board Expense	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00			
153	50-7-10-30.00	E Johnson Sewer Electricity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
154	50-7-10-30.01	Streetlights	\$ 2,000.00	\$ 1,990.16	\$ 2,000.00	\$ 1,221.48	\$ 1,596.63	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
155	50-7-10-43.00	Legal Expenses	\$ 14,000.00	\$ 8,280.98	\$ 16,000.00	\$ 9,734.59	\$ 11,390.04	\$ 16,000.00	\$ 16,000.00	\$ 20,000.00			
156	50-7-10-44.00	Selectboard Consultant Services	\$ 12,000.00	\$ 713.86	\$ 14,000.00	\$ -	\$ -	\$ 14,000.00	\$ 14,000.00	\$ 12,000.00			
157	50-7-10-44.01	P. Commission Consultant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
158	50-7-10-45.00	Selectboard Contracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
159	50-7-10-45.01	Listers Contracted Services	\$ 32,000.00	\$ 31,999.92	\$ 50,000.00	\$ 6,279.96	\$ 12,644.78	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			
160	50-7-10-45.02	Tax Maps & related	\$ 2,500.00	\$ 2,400.00	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00			
161	50-7-10-45.03	P. Commission Contracted	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
162	50-7-10-48.00	General Insurance	\$ 53,981.00	\$ 52,716.00	\$ 49,735.00	\$ 35,659.00	\$ 47,784.50	\$ 49,735.00	\$ 49,735.00	\$ 47,068.92			
163	50-7-10-65.00	P. Commission Projects/Grants	\$ 1,000.00	\$ 258.66	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
164	50-7-10-65.01	Beautification	\$ 3,000.00	\$ 2,511.56	\$ 3,000.00	\$ 1,326.04	\$ 1,326.04	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			
165	50-7-10-65.02	Projects/Events/Celebration	\$ 500.00	\$ 200.00	\$ 500.00	\$ 970.54	\$ 970.54	\$ 970.54	\$ 970.54	\$ 750.00			
166	50-7-10-65.04	USDA RBEG grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
167	50-7-10-65.05	CDBG Store Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
168	50-7-10-65.06	Trailhead Building grant	\$ -	\$ 1,086.00	\$ -	\$ 40,361.50	\$ 42,591.24	\$ 45,000.00	\$ 45,000.00	\$ 9,050.00			
169	50-7-10-65.08	EV Charging Station	\$ 500.00	\$ 361.29	\$ 750.00	\$ 192.77	\$ 192.77	\$ 750.00	\$ 750.00	\$ 500.00			
170	50-7-10-65.09	Wood fired oven	\$ 500.00	\$ 2,786.81	\$ 500.00	\$ 1,717.71	\$ 1,850.38	\$ 1,717.71	\$ 1,717.71	\$ 500.00			
171	50-7-10-65.10	Bike Terrain Park	\$ -	\$ 1,004.99	\$ -	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ 1,400.00	\$ -			
172	50-7-10-70.00	Tax Adjustments Prior Yr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
173	50-7-10-70.05	Non Motorized Path Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
174	50-7-10-71.00	Tax Abatements	\$ -	\$ 7,072.18	\$ -	\$ 4,326.98	\$ 8,893.47	\$ 4,326.98	\$ 8,893.47	\$ -			
175	50-7-10-72.00	Tax Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
176	50-7-10-73.00	10% G.L. taxes	\$ 59,468.00	\$ 59,468.00	\$ 61,976.60	\$ 61,977.00	\$ 61,977.00	\$ 61,977.00	\$ 61,977.00	\$ 61,569.00			
177	50-7-10-81.00	Interest On Loan Payments	\$ 11,532.00	\$ 6,646.34	\$ 12,842.34	\$ 5,183.87	\$ 5,713.93	\$ 12,842.34	\$ 12,842.34	\$ 13,683.78			
178	50-7-10-81.01	Interest on Loan Dr. Holcomb House	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
179	50-7-10-81.02	Interest on Light Industrial Park	\$ 1,955.08	\$ 1,955.09	\$ 1,142.89	\$ 741.39	\$ 1,001.61	\$ 1,142.89	\$ 1,142.89	\$ 320.17			
180	50-7-10-90.00	General Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
181	50-7-10-91.00	County Tax	\$ 22,187.00	\$ 22,187.00	\$ 23,679.00	\$ 23,679.00	\$ 23,679.00	\$ 23,679.00	\$ 23,679.00	\$ 26,124.00			
182	50-7-10-92.00	LCPC Dues	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00	\$ 1,877.00			
183	50-7-10-92.01	VLCT Dues	\$ 5,368.00	\$ 5,368.00	\$ 5,637.00	\$ 5,368.00	\$ 5,368.00	\$ 5,368.00	\$ 5,368.00	\$ 5,504.00			
184	50-7-10-92.02	Other Dues	\$ 575.00	\$ 1,000.00	\$ 575.00	\$ 500.00	\$ 500.00	\$ 575.00	\$ 575.00	\$ 575.00			
185	50-7-10-92.03	Lamoille Cty Ind. Dev Dues	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			
186	50-7-10-92.04	Front Porch Forum	\$ 200.00	\$ 200.00	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00			
187	50-7-10-92.05	Vermont Trails and Greenways	\$ 85.00	\$ -	\$ 85.00	\$ -	\$ -	\$ 85.00	\$ 85.00	\$ -			
188	50-7-10-93.00	Emergency Management R. Fund	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00	\$ 709.83	\$ 1,483.13	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00			
189	50-7-10-95.02	Skate Park Committee Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
190	50-7-10-95.03	Conservation Commission Expense	\$ 1,500.00	\$ 7,826.47	\$ 1,500.00	\$ 1,731.30	\$ 1,731.30	\$ 1,731.30	\$ 1,731.30	\$ 2,000.00			
191	50-7-10-95.04	Conservation Reserve Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
192	50-7-10-95.05	Preparedness Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
193	50-7-10-95.06	Arbor Day Grant	\$ -	\$ 3,821.15	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
194	50-7-10-95.07	Tree Board Expense	\$ 1,147.00	\$ 111.56	\$ 1,400.00	\$ 795.71	\$ 795.71	\$ 1,400.00	\$ 1,400.00	\$ 2,500.00			
195	50-7-10-95.08	Racial Justice Committee	\$ -	\$ -	\$ -	\$ 40.00	\$ 584.98	\$ 40.00	\$ 584.98	\$ 3,340.00			
196	50-7-10-99.01	Lease Land	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
197	50-7-10-99.02	Solid Waste/Landfill Expense	\$ 7,500.00	\$ 11,781.38	\$ 7,500.00	\$ 8,118.29	\$ 9,600.26	\$ 8,118.29	\$ 9,600.26	\$ 8,000.00			
198	50-7-10-99.03	Misc. Expenses	\$ 100.00	\$ 2,129.70	\$ 100.00	\$ 1,438.31	\$ 1,439.56	\$ 1,438.31	\$ 1,439.56	\$ 200.00			
199	Subtotal		\$ 258,975.08	\$ 261,155.63	\$ 282,499.83	\$ 215,812.97	\$ 250,271.88	\$ 302,337.06	\$ 308,931.75	\$ 301,966.89			
200	50-7-15- .	Town Office Expense											
201	50-7-15-21.00	Postage	\$ 7,000.00	\$ 4,495.65	\$ 8,000.00	\$ 4,227.32	\$ 4,730.19	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00			
202	50-7-15-22.00	Office Supplies	\$ 3,400.00	\$ 5,190.48	\$ 3,400.00	\$ 1,830.42	\$ 2,493.46	\$ 3,400.00	\$ 3,400.00	\$ 3,500.00			
203	50-7-15-22.01	Records Supplies	\$ 250.00	\$ 939.15	\$ 250.00	\$ 64.25	\$ 157.77	\$ 250.00	\$ 250.00	\$ 250.00			
204	50-7-15-23.00	Printing/publishing	\$ 1,300.00	\$ 1,767.86	\$ 1,300.00	\$ 1,839.66	\$ 1,839.66	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
205	50-7-15-25.00	Small Equip Purchase-current year	\$ 26,361.57	\$ 26,362.00	\$ 10,000.00	\$ -	\$ 358.22	\$ 10,000.00	\$ 10,000.00	\$ 30,000.00			
206	50-7-15-25.01	Equip Purchase- Capital	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
207	50-7-15-26.00	Equipment Maintenance/Repair	\$ 2,000.00	\$ 1,655.62	\$ 2,000.00	\$ 654.44	\$ 1,045.86	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
208	50-7-15-27.00	Election Expenses	\$ 3,000.00	\$ 4,806.31	\$ 1,500.00	\$ -	\$ 1,955.92	\$ 1,500.00	\$ 1,955.92	\$ 5,000.00			

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
209	50-7-15-29.00	Mileage	\$ 400.00	\$ 4.60	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00			
210	50-7-15-29.01	Lister Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
211	50-7-15-44.00	Professional Training	\$ 3,000.00	\$ 920.56	\$ 3,000.00	\$ 1,682.90	\$ 1,772.90	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00			
212	50-7-15-44.05	Computer Support	\$ 10,000.00	\$ 11,057.37	\$ 10,000.00	\$ 5,251.43	\$ 11,375.69	\$ 10,000.00	\$ 11,375.69	\$ 12,000.00			
213	50-7-15-45.00	Records Preservation	\$ 6,750.00	\$ 27,931.88	\$ 6,750.00	\$ 2,100.00	\$ 3,150.00	\$ 6,750.00	\$ 6,750.00	\$ 7,500.00			
214	50-7-15-99.00	Misc. Expenses	\$ 200.00	\$ 341.12	\$ 200.00	\$ 243.63	\$ 269.13	\$ 243.63	\$ 243.63	\$ 200.00			
215	Subtotal		\$ 63,661.57	\$ 85,472.60	\$ 46,800.00	\$ 17,894.05	\$ 29,148.80	\$ 47,543.63	\$ 49,375.24	\$ 74,850.00			
216	50-7-20- .	Buildings & Grounds Expense											
217	50-7-20-30.00	Electricity	\$ 4,900.00	\$ 2,369.26	\$ 4,900.00	\$ 589.37	\$ 1,642.23	\$ 4,900.00	\$ 4,900.00	\$ 4,900.00			
218	50-7-20-30.01	Dr. Holcomb House Electricity	\$ 2,000.00	\$ 1,655.43	\$ 2,000.00	\$ 987.30	\$ 1,422.07	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
219	50-7-20-31.00	Phone	\$ 1,800.00	\$ 1,523.98	\$ 1,800.00	\$ 745.19	\$ 1,113.82	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00			
220	50-7-20-32.00	Water/Sewer	\$ 950.00	\$ 1,045.73	\$ 950.00	\$ 699.05	\$ 869.99	\$ 950.00	\$ 950.00	\$ 950.00			
221	50-7-20-32.01	Dr. Holcomb House water/sewer	\$ 950.00	\$ 823.21	\$ 950.00	\$ 307.09	\$ 444.57	\$ 950.00	\$ 950.00	\$ 950.00			
222	50-7-20-33.00	Heat	\$ 3,400.00	\$ 2,794.02	\$ 3,400.00	\$ 744.38	\$ 2,390.97	\$ 3,400.00	\$ 3,400.00	\$ 3,400.00			
223	50-7-20-33.01	Dr. Holcomb House Heat/propane	\$ 5,400.00	\$ 4,259.01	\$ 5,400.00	\$ 1,512.34	\$ 5,124.29	\$ 5,400.00	\$ 5,400.00	\$ 5,400.00			
224	50-7-20-45.00	Grounds Maintenance	\$ 400.00	\$ 343.06	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00			
225	50-7-20-45.01	Janitorial Services	\$ 6,565.00	\$ 2,870.00	\$ 7,500.00	\$ 1,400.00	\$ 2,100.00	\$ 7,500.00	\$ 7,500.00	\$ 5,000.00			
226	50-7-20-45.02	Grounds Mowing	\$ 800.00	\$ 216.69	\$ 800.00	\$ 133.34	\$ 133.34	\$ 800.00	\$ 800.00	\$ 800.00			
227	50-7-20-45.03	Cemetery Maintenance	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 69.98	\$ 1,329.49	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00			
228	50-7-20-45.04	Cemetery Mowing	\$ 3,500.00	\$ 2,196.65	\$ 3,500.00	\$ 1,533.33	\$ 1,533.33	\$ 3,500.00	\$ 3,500.00	\$ 3,500.00			
229	50-7-20-45.05	Dr. Holcomb House Grounds Maint.	\$ 600.00	\$ 20.00	\$ 600.00	\$ 92.47	\$ 92.47	\$ 600.00	\$ 600.00	\$ 600.00			
230	50-7-20-62.00	Building Supplies	\$ 500.00	\$ 64.46	\$ 500.00	\$ 87.48	\$ 87.48	\$ 500.00	\$ 500.00	\$ 500.00			
231	50-7-20-62.01	Building Maintenance	\$ 4,250.00	\$ 4,624.15	\$ 4,250.00	\$ 6,984.49	\$ 7,737.88	\$ 6,984.49	\$ 7,737.88	\$ 7,500.00			
232	50-7-20-62.02	Building Capital Expense	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	\$ -	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00			
233	50-7-20-62.03	Dr. Holcomb House Building Supplies	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00			
234	50-7-20-62.04	Dr. Holcomb House Building Maintenance	\$ 3,000.00	\$ 288.40	\$ 3,000.00	\$ 808.51	\$ 808.51	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			
235	50-7-20-62.05	Dr. Holcomb House Building Capital expens	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
236	50-7-20-62.50	Light Industrial Park	\$ 40,238.43	\$ 40,238.47	\$ 41,050.62	\$ -	\$ -	\$ 41,050.62	\$ 41,050.62	\$ 34,835.24			
237	50-7-20-63.00	Town Clock Expense/Maintenance	\$ 2,000.00	\$ -	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
238	50-7-20-99.00	Misc. Materials B&G	\$ 50.00	\$ -	\$ 50.00	\$ -	\$ -	\$ 50.00	\$ 50.00	\$ 50.00			
239	Subtotal		\$ 117,803.43	\$ 65,332.52	\$ 119,550.62	\$ 16,694.32	\$ 26,830.44	\$ 122,285.11	\$ 123,038.50	\$ 114,085.24			
240	50-7-30- .	Public Safety Expense											
241	50-7-30-27.00	Animal Control Expenses	\$ 2,000.00	\$ 525.04	\$ 2,000.00	\$ 572.81	\$ 607.37	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
242	50-7-30-27.01	Health Officers Expenses	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00			
243	50-7-30-45.00	Emergency Medical Service	\$ 137,272.00	\$ 137,379.96	\$ 141,507.00	\$ 58,961.25	\$ 94,338.00	\$ 141,507.00	\$ 141,507.00	\$ 145,121.00			
244	50-7-30-45.01	Law Enforcement (Sheriff)	\$ 481,761.00	\$ 481,761.00	\$ 496,214.00	\$ 248,107.00	\$ 372,160.50	\$ 496,214.00	\$ 496,214.00	\$ 511,100.42			
245	50-7-30-45.02	Dispatch Services	\$ 77,635.00	\$ 72,798.00	\$ 70,521.00	\$ 35,260.50	\$ 52,890.75	\$ 70,521.00	\$ 70,521.00	\$ 72,884.00			
246	50-7-30-45.03	Fire Department Contract	\$ 88,105.00	\$ 88,105.00	\$ 90,748.15	\$ 90,748.00	\$ 90,748.00	\$ 90,748.15	\$ 90,748.15	\$ 95,059.00			
247	Subtotal		\$ 786,973.00	\$ 780,569.00	\$ 801,190.15	\$ 433,649.56	\$ 610,744.62	\$ 801,190.15	\$ 801,190.15	\$ 826,364.42			
248	50-7-70	LIBRARY											
249	50-7-70-10.01	Library Salaries	\$ 61,037.91	\$ 61,003.79	\$ 62,530.18	\$ 30,828.57	\$ 48,744.59	\$ 62,530.18	\$ 62,530.18	\$ 67,409.92			
250	50-7-70-10.02	Professional Fee/Officers Sal	\$ 750.00	\$ 750.00	\$ 750.00	\$ -	\$ 750.00	\$ 750.00	\$ 750.00	\$ 750.00			
251	50-7-70-11.00	Social Security	\$ 4,669.40	\$ 4,697.87	\$ 4,783.56	\$ 2,444.49	\$ 3,858.00	\$ 4,783.56	\$ 4,783.56	\$ 5,156.86			
252	50-7-70-12.00	Retirement	\$ 2,306.86	\$ 2,182.34	\$ 2,402.97	\$ 1,244.02	\$ 1,448.13	\$ 2,402.97	\$ 2,402.97	\$ 3,993.31			
253	50-7-70-14.00	Insurances	\$ 13,397.07	\$ 13,558.03	\$ 13,591.38	\$ 7,275.92	\$ 11,891.90	\$ 13,591.38	\$ 13,591.38	\$ 23,067.78			
254	50-7-70-21.00	Postage	\$ 1,000.00	\$ 1,120.26	\$ 1,000.00	\$ 653.33	\$ 935.87	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00			
255	50-7-70-22.00	Library/Office Supplies	\$ 1,300.00	\$ 1,048.52	\$ 1,300.00	\$ 648.89	\$ 780.54	\$ 1,300.00	\$ 1,300.00	\$ 1,550.00			
256	50-7-70-22.01	Books/Books on tape	\$ 7,500.00	\$ 7,458.44	\$ 7,500.00	\$ 4,300.52	\$ 6,506.61	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00			
257	50-7-70-22.02	Magazines/Periodicals	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
258	50-7-70-22.03	Programs	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00	\$ 623.11	\$ 1,163.72	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			
259	50-7-70-22.04	Adopt an Author	\$ 200.00	\$ 93.09	\$ 200.00	\$ 161.36	\$ 176.99	\$ 200.00	\$ 200.00	\$ 100.00			
260	50-7-70-22.05	Grant Fund Purchases	\$ 15,750.00	\$ 17,750.39	\$ 6,750.00	\$ 3,277.57	\$ 3,717.70	\$ 12,643.16	\$ 12,643.16	\$ 3,750.00			
261	50-7-70-25.00	Equip. purchase current yr	\$ -	\$ -	\$ -	\$ -	\$ 19.25	\$ -	\$ -	\$ -			
262	50-7-70-25.01	Equip. Capital	\$ 1,200.00	\$ 809.98	\$ 1,200.00	\$ -	\$ 376.72	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00			
263	50-7-70-29.00	Mileage	\$ 260.00	\$ 108.08	\$ 260.00	\$ -	\$ -	\$ 260.00	\$ 260.00	\$ 260.00			
264	50-7-70-30.00	Electricity	\$ 1,000.00	\$ 836.67	\$ 1,000.00	\$ 521.09	\$ 830.41	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
265	50-7-70-31.00	Phone	\$ 600.00	\$ 655.26	\$ 600.00	\$ 256.65	\$ 416.10	\$ 600.00	\$ 600.00	\$ 650.00			
266	50-7-70-32.00	Water/Sewer	\$ 650.00	\$ 604.30	\$ 650.00	\$ 307.84	\$ 460.23	\$ 650.00	\$ 650.00	\$ 650.00			
267	50-7-70-33.00	Heat	\$ 2,700.00	\$ 2,384.71	\$ 2,700.00	\$ 583.47	\$ 3,161.80	\$ 2,700.00	\$ 3,161.80	\$ 2,700.00			
268	50-7-70-44.00	Professional Training	\$ 200.00	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00			
269	50-7-70-45.00	Building Maint. Repair/supplies	\$ 5,800.00	\$ 6,257.15	\$ 6,000.00	\$ 1,527.77	\$ 2,133.09	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00			
270	50-7-70-45.01	Building Capital Expense	\$ 9,700.00	\$ 9,725.46	\$ 7,500.00	\$ 1,761.66	\$ 1,761.66	\$ 7,500.00	\$ 7,500.00	\$ 7,500.00			
271	50-7-70-50.00	Tech Services	\$ -	\$ 278.95	\$ 500.00	\$ 278.95	\$ 278.95	\$ 500.00	\$ 500.00	\$ 500.00			
272	50-7-70-99.00	Misc. Expenses	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00	\$ 425.00			
273	Subtotal		\$ 133,546.24	\$ 134,748.29	\$ 124,943.09	\$ 57,120.21	\$ 89,837.26	\$ 130,836.25	\$ 131,298.05	\$ 138,662.87			
274	50-7-75	Recreation Committee											
275	50-7-75-10.01	Rec Coordinator Salary	\$ -	\$ -	\$ -	\$ 1,100.00	\$ 1,100.00	\$ -	\$ 1,100.00	\$ -			
276	50-7-75-11.00	Social Security	\$ -	\$ -	\$ -	\$ 84.15	\$ 84.15	\$ -	\$ 84.15	\$ -			
277	50-7-75-22.00	Office Supplies	\$ 100.00	\$ 412.35	\$ 100.00	\$ 128.22	\$ 167.19	\$ 100.00	\$ 167.19	\$ 100.00			

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
278	50-7-75-23.00	Printing/publishing	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -			
279	50-7-75-29.00	Mileage	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
280	50-7-75-31.00	Phone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
281	50-7-75-44.00	Professional Training	\$ 400.00	\$ 375.00	\$ 400.00	\$ 115.00	\$ 115.00	\$ 400.00	\$ 400.00	\$ 400.00			
282	50-7-75-48.00	Insurances	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
283	50-7-75-50.00	Facilities Maintenance	\$ 7,000.00	\$ 5,347.65	\$ 7,000.00	\$ 1,825.27	\$ 3,680.66	\$ 7,000.00	\$ 7,000.00	\$ 7,000.00			
284	50-7-75-50.01	Toddler Playground	\$ 150.00	\$ 523.86	\$ 150.00	\$ 5.94	\$ 5.94	\$ 150.00	\$ 150.00	\$ 150.00			
285	50-7-75-65.00	Federal Grant Funds	\$ -	\$ 3,739.65	\$ -	\$ 60.00	\$ 60.00	\$ -	\$ 60.00	\$ -			
286	50-7-75-66.01	Basketball	\$ 2,000.00	\$ 139.00	\$ 2,000.00	\$ 380.38	\$ 892.01	\$ 750.00	\$ 892.01	\$ 2,000.00			
287	50-7-75-66.02	Soccer	\$ 2,000.00	\$ 1,976.67	\$ 2,000.00	\$ 2,180.92	\$ 2,390.92	\$ 2,180.92	\$ 2,390.92	\$ 2,000.00			
288	50-7-75-66.03	Baseball	\$ 1,850.00	\$ 3,338.26	\$ 1,850.00	\$ 588.57	\$ 1,366.43	\$ 1,850.00	\$ 1,850.00	\$ 1,850.00			
289	50-7-75-66.04	Ski Club	\$ 9,500.00	\$ 2,923.81	\$ 9,500.00	\$ 228.84	\$ 5,198.74	\$ 3,500.00	\$ 5,198.74	\$ 8,850.00			
290	50-7-75-66.05	Swimming	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
291	50-7-75-66.06	Summer	\$ 250.00	\$ 143.11	\$ 250.00	\$ 257.62	\$ 257.62	\$ 257.62	\$ 257.62	\$ 150.00			
292	50-7-75-66.07	Activities and Events	\$ 100.00	\$ 800.21	\$ 100.00	\$ 129.60	\$ 129.60	\$ 129.60	\$ 129.60	\$ 100.00			
293	50-7-75-66.08	Archery	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ 500.00	\$ 500.00	\$ 500.00			
294	50-7-75-66.09	Gymnastics	\$ -	\$ 147.88	\$ -	\$ 499.81	\$ 499.81	\$ 499.81	\$ 499.81	\$ 500.00			
295	50-7-75-66.10	Adult Fitness	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -			
296	50-7-75-66.11	New Programs	\$ 100.00	\$ 38.02	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -			
297	50-7-75-66.12	Lacrosse	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
298	50-7-75-66.13	Futsal	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ 384.88	\$ 400.00	\$ 400.00	\$ 100.00			
299	50-7-75-66.14	Softball	\$ 250.00	\$ (33.84)	\$ 250.00	\$ -	\$ 65.82	\$ 250.00	\$ 250.00	\$ 300.00			
300	50-7-75-99.00	Miscellaneous Expense	\$ 1,000.00	\$ 780.05	\$ 1,000.00	\$ -	\$ 8.99	\$ 700.00	\$ 700.00	\$ 1,000.00			
301	50-7-75-99.01	Reserve Fund Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
302	Subtotal		\$ 25,500.00	\$ 20,651.68	\$ 25,500.00	\$ 7,584.32	\$ 16,407.76	\$ 18,667.95	\$ 22,030.04	\$ 25,000.00			
303		Skatepark & Bike Track											
304	50-7-78-00.00	Administrative Costs	\$ 130.00	\$ 50.00	\$ 100.00	\$ 84.00	\$ 275.28	\$ 430.00	\$ 430.00	\$ 700.00			
305	50-7-78-10.00	Personnel	\$ 2,500.00	\$ -	\$ 1,300.00	\$ -	\$ -	\$ 1,254.00	\$ 1,254.00	\$ 4,000.00			
306	50-7-78-20.00	Events and Programs	\$ 1,600.00	\$ -	\$ 1,800.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 1,500.00			
307	50-7-78-20.01	Fundraising	\$ 50.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
308	50-7-78-45.00	Site Maintenance and Repair	\$ 1,000.00	\$ 2,417.05	\$ 3,000.00	\$ 2,033.85	\$ 2,033.85	\$ 2,033.85	\$ 2,033.85	\$ 3,000.00			
309	50-7-78-45.01	Site Improvement	\$ 120.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
310	50-7-78-45.02	Site Maintenance Supplies	\$ 300.00	\$ -	\$ 600.00	\$ 47.78	\$ 47.78	\$ 696.00	\$ 696.00	\$ 500.00			
311	50-7-78-47.00	Site Capital Improvements	\$ 2,000.00	\$ 744.37	\$ 3,500.00	\$ -	\$ -	\$ 1,600.00	\$ 1,600.00	\$ 2,000.00			
312	50-7-78-50.00	Public Relations & Outreach	\$ 250.00	\$ -	\$ 50.00	\$ 54.97	\$ 54.97	\$ 55.00	\$ 55.00	\$ 100.00			
313	Subtotal		\$ 7,950.00	\$ 3,211.42	\$ 10,350.00	\$ 2,920.60	\$ 3,111.88	\$ 6,768.85	\$ 6,768.85	\$ 11,800.00			
314	50-7-80	Historical Society											
315	50-7-80-22.00	Administration	\$ 450.00	\$ 333.75	\$ 450.00	\$ 320.00	\$ 347.00	\$ 450.00	\$ 450.00	\$ 500.00			
316	50-7-80-22.01	Supplies	\$ 500.00	\$ 89.22	\$ 300.00	\$ 28.34	\$ 46.26	\$ 300.00	\$ 300.00	\$ 300.00			
317	50-7-80-22.02	Postage	\$ 300.00	\$ 223.20	\$ 300.00	\$ 60.42	\$ 122.43	\$ 300.00	\$ 300.00	\$ 400.00			
318	50-7-80-25.00	Equipment	\$ 600.00	\$ -	\$ 300.00	\$ 349.75	\$ 349.75	\$ 349.75	\$ 349.75	\$ 1,300.00			
319	50-7-80-31.00	Phone	\$ 1,200.00	\$ 1,150.28	\$ 1,300.00	\$ 626.26	\$ 948.22	\$ 1,300.00	\$ 1,300.00	\$ 1,300.00			
320	50-7-80-62.00	Buildings and Grounds	\$ 1,600.00	\$ 1,132.45	\$ 1,000.00	\$ 865.93	\$ 1,008.76	\$ 1,000.00	\$ 1,000.00	\$ 1,200.00			
321	50-7-80-62.01	Contribution in lieu of rent	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ 1,500.00	\$ 1,700.00	\$ 1,700.00	\$ 1,700.00			
322	50-7-80-66.00	Programs	\$ 200.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 200.00			
323	50-7-80-66.01	Acquisitions	\$ 2,000.00	\$ -	\$ 1,000.00	\$ 133.85	\$ 334.25	\$ 1,500.00	\$ 1,500.00	\$ 2,000.00			
324	50-7-80-66.02	Fundraising Expenses	\$ 250.00	\$ 127.29	\$ 250.00	\$ 24.74	\$ 24.74	\$ 250.00	\$ 250.00	\$ 350.00			
325	50-7-80-66.03	TNL Expense	\$ 350.00	\$ 60.35	\$ 100.00	\$ 142.12	\$ 142.12	\$ 509.00	\$ 509.00	\$ 400.00			
326	50-7-80-69.00	Historical Society Reserve Fund	\$ -	\$ -	\$ 200.00	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 200.00			
327	50-7-80-70.00	Grant Purchases	\$ -	\$ 2,712.73	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
328	50-7-80-99.00	Misc expense	\$ 500.00	\$ 5,994.00	\$ 500.00	\$ -	\$ -	\$ -	\$ -	\$ 100.00			
329	50-7-80-99.01	Building Fund	\$ 500.00	\$ 2,275.00	\$ 100.00	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,000.00			
330	Subtotal		\$ 10,150.00	\$ 14,098.27	\$ 7,600.00	\$ 2,551.41	\$ 4,823.53	\$ 9,458.75	\$ 9,458.75	\$ 10,950.00			
331		Tuesday Night Live											
332	50-7-82-00.00	Bands	\$ 4,000.00	\$ -	\$ 4,000.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 4,775.00	\$ 5,000.00			
333	50-7-82-10.00	Other Entertainment Costs	\$ 600.00	\$ -	\$ 600.00	\$ 156.74	\$ 156.74	\$ 600.00	\$ 600.00	\$ 600.00			
334	50-7-82-20.00	Supplies	\$ 300.00	\$ 1,123.93	\$ 300.00	\$ 59.61	\$ 59.61	\$ 300.00	\$ 300.00	\$ 300.00			
335	50-7-82-30.00	Equipment	\$ 1,000.00	\$ 2,551.34	\$ 1,000.00	\$ (24.95)	\$ (24.95)	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
336	50-7-82-40.00	Portapotties	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 490.00	\$ 490.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00			
337	50-7-82-50.00	Compost/Recycling	\$ 400.00	\$ -	\$ 400.00	\$ -	\$ -	\$ 400.00	\$ 400.00	\$ 400.00			
338	50-7-82-60.00	Committee Expense	\$ 800.00	\$ 89.60	\$ 800.00	\$ -	\$ 36.40	\$ 800.00	\$ 800.00	\$ 800.00			
339	50-7-82-90.00	Misc Expense	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
340	Subtotal		\$ 8,200.00	\$ 3,764.87	\$ 8,200.00	\$ 5,456.40	\$ 5,492.80	\$ 8,975.00	\$ 8,975.00	\$ 9,200.00			
341	Total	GENERAL GOVERNMENT	\$ 1,706,673.90	\$ 1,672,503.52	\$ 1,744,716.46	\$ 912,486.25	\$ 1,258,545.15	\$ 1,770,680.02	\$ 1,783,683.60	\$ 1,835,931.60			
342	50-8- -	HIGHWAY											
343	50-8-05- -	Highway Salaries & Benefits											
344	50-8-05-10.00	Highway Salaries	\$ 250,662.83	\$ 243,163.91	\$ 254,746.92	\$ 97,425.66	\$ 187,025.52	\$ 263,000.00	\$ 263,000.00	\$ 289,040.83			
345	50-8-05-10.01	Holiday,sick,vacation	\$ 44,234.62	\$ 40,522.25	\$ 44,955.34	\$ 21,428.42	\$ 24,870.46	\$ 47,000.00	\$ 47,000.00	\$ 51,007.21			
346	50-8-05-10.02	Class IV Road Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
347	50-8-05-11.00	Social Security	\$ 22,559.65	\$ 21,999.58	\$ 22,927.22	\$ 9,347.16	\$ 20,302.93	\$ 22,927.22	\$ 22,927.22	\$ 26,013.68			
348	50-8-05-12.00	Retirement	\$ 17,693.85	\$ 16,677.71	\$ 18,731.39	\$ 7,471.23	\$ 12,012.06	\$ 18,731.39	\$ 18,731.39	\$ 22,953.24			
349	50-8-05-13.00	Unemployment	\$ 362.60	\$ 488.00	\$ 491.00	\$ 522.96	\$ 706.92	\$ 522.96	\$ 706.92	\$ 736.00			
350	50-8-05-14.00	Insurances	\$ 65,267.63	\$ 51,071.05	\$ 58,217.56	\$ 24,642.14	\$ 46,619.26	\$ 58,217.56	\$ 58,217.56	\$ 89,614.08			
351	50-8-05-16.00	Uniforms	\$ 6,250.00	\$ 7,647.64	\$ 6,250.00	\$ 3,239.08	\$ 5,620.52	\$ 6,250.00	\$ 6,250.00	\$ 6,250.00			
352	Subtotal		\$ 407,031.18	\$ 381,570.14	\$ 406,319.43	\$ 164,076.65	\$ 275,033.37	\$ 416,649.13	\$ 416,833.09	\$ 485,615.04			
353	50-8-20- .	Buildings & Grounds Expense											
354	50-8-20-25.00	Capital Purchases	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
355	50-8-20-30.00	Electricity	\$ 3,200.00	\$ 3,525.34	\$ 3,200.00	\$ 1,252.23	\$ 2,984.20	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00			
356	50-8-20-31.00	Phone	\$ 2,300.00	\$ 2,454.62	\$ 2,300.00	\$ 1,215.03	\$ 1,977.13	\$ 2,300.00	\$ 2,300.00	\$ 2,300.00			
357	50-8-20-32.00	Water/Sewer	\$ 2,200.00	\$ 2,355.17	\$ 2,200.00	\$ 1,094.98	\$ 1,600.11	\$ 2,200.00	\$ 2,200.00	\$ 2,200.00			
358	50-8-20-33.00	Heat	\$ 14,000.00	\$ 10,829.04	\$ 14,000.00	\$ 4,495.17	\$ 17,818.46	\$ 14,000.00	\$ 18,000.00	\$ 14,000.00			
359	50-8-20-62.00	Bldg/grnds Maint/supplies	\$ 3,000.00	\$ 5,570.85	\$ 3,000.00	\$ 5,748.12	\$ 6,133.07	\$ 5,457.72	\$ 6,133.07	\$ 7,500.00			
360	50-8-20-99.00	Misc. Expenses	\$ 500.00	\$ -	\$ 500.00	\$ 3,450.00	\$ 3,450.00	\$ 3,450.00	\$ 3,450.00	\$ 500.00			
361	Subtotal		\$ 25,200.00	\$ 24,735.02	\$ 25,200.00	\$ 17,255.53	\$ 31,970.14	\$ 30,607.72	\$ 35,283.07	\$ 29,700.00			
362	50-8-40- .	Summer Roads											
363	50-8-40-45.00	Tree/brush removal/mowing	\$ 5,000.00	\$ -	\$ 5,000.00	\$ 6,277.74	\$ 6,277.74	\$ 6,277.74	\$ 6,277.74	\$ 6,000.00			
364	50-8-40-45.01	Invasive Species Management	\$ 5,000.00	\$ -	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00			
365	50-8-40-56.00	Paving/blacktop-Maintenance	\$ 11,000.00	\$ 11,000.00	\$ 11,000.00	\$ 11,500.00	\$ 12,060.64	\$ 11,500.00	\$ 12,060.64	\$ 12,000.00			
366	50-8-40-56.01	Paving/blacktop-Capital	\$ 95,000.00	\$ 95,000.00	\$ 95,000.00	\$ -	\$ -	\$ 95,000.00	\$ 95,000.00	\$ 100,000.00			
367	50-8-40-57.00	Gravel/Stone	\$ 37,500.00	\$ 17,806.09	\$ 37,500.00	\$ 62,623.81	\$ 82,623.81	\$ 62,623.81	\$ 85,000.00	\$ 40,000.00			
368	50-8-40-57.01	Dust Control	\$ 28,000.00	\$ 42,785.13	\$ 28,000.00	\$ 5,293.72	\$ 5,293.72	\$ 28,000.00	\$ 28,000.00	\$ 35,000.00			
369	50-8-40-57.02	Road signs	\$ 3,000.00	\$ 3,199.41	\$ 3,000.00	\$ 683.86	\$ 683.86	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00			
370	50-8-40-57.03	Construction/Projects-Annual	\$ 15,000.00	\$ 19,625.57	\$ 15,000.00	\$ 15,089.90	\$ 15,089.90	\$ 15,089.90	\$ 15,089.90	\$ 15,000.00			
371	50-8-40-57.04	Construction/Projects-Capital	\$ 70,696.50	\$ 24,664.41	\$ 50,000.00	\$ 15,013.37	\$ 15,013.37	\$ 50,000.00	\$ 50,000.00	\$ 48,000.00			
372	50-8-40-57.05	Guard Rail	\$ 6,000.00	\$ -	\$ 6,000.00	\$ 1,685.00	\$ 1,685.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00			
373	50-8-40-57.06	Class IV Road Maintenance	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00			
374	50-8-40-57.07	MRGP Compliance	\$ 500.00	\$ 1,750.00	\$ 500.00	\$ 335.97	\$ 335.97	\$ 500.00	\$ 500.00	\$ 500.00			
375	50-8-40-57.08	Mud Abatement	\$ 15,000.00	\$ 11,384.10	\$ 15,000.00	\$ -	\$ 48,053.43	\$ 15,000.00	\$ 48,053.43	\$ 15,000.00			
376	50-8-40-99.00	Misc. Materials	\$ 100.00	\$ 17.72	\$ 100.00	\$ 39.75	\$ 105.57	\$ 100.00	\$ 100.00	\$ 100.00			
377	Subtotal		\$ 294,296.50	\$ 227,232.43	\$ 273,600.00	\$ 118,543.12	\$ 101,844.75	\$ 300,591.45	\$ 356,581.71	\$ 288,100.00			
378	50-8-41- .	Winter Roads											
379	50-8-41-50.00	Winter Parts and Supplies	\$ 13,000.00	\$ 12,705.27	\$ 13,000.00	\$ 297.71	\$ 4,564.88	\$ 13,000.00	\$ 13,000.00	\$ 13,000.00			
380	50-8-41-57.00	Winter Sand	\$ 40,000.00	\$ 39,993.56	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00	\$ 40,000.00			
381	50-8-41-57.01	Winter Salt	\$ 42,000.00	\$ 24,528.75	\$ 42,000.00	\$ 2,063.38	\$ 26,901.69	\$ 42,000.00	\$ 42,000.00	\$ 38,000.00			
382	50-8-41-99.00	Misc. Materials	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
383	Subtotal		\$ 95,100.00	\$ 77,227.58	\$ 95,100.00	\$ 42,361.09	\$ 71,466.57	\$ 95,100.00	\$ 95,100.00	\$ 91,100.00			
384	50-8-45- .	Bridges & Culverts											
385	50-8-45-45.00	Bridges Contracted Services	\$ 2,000.00	\$ -	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00			
386	50-8-45-55.00	Bridge/Culvert Reserve fund	\$ -	\$ 37,500.00	\$ 37,500.00	\$ -	\$ -	\$ 37,500.00	\$ 37,500.00	\$ -			
387	50-8-45-57.00	Bridge Materials	\$ 2,000.00	\$ 4,197.86	\$ 2,000.00	\$ 231.99	\$ 231.99	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
388	50-8-45-57.01	Culverts.	\$ 15,000.00	\$ 12,070.87	\$ 15,000.00	\$ -	\$ 9,550.80	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00			
389	50-8-45-99.00	Misc. Materials	\$ 100.00	\$ -	\$ 100.00	\$ -	\$ -	\$ 100.00	\$ 100.00	\$ 100.00			
390	Subtotal		\$ 19,100.00	\$ 53,768.73	\$ 89,600.00	\$ 231.99	\$ 9,782.79	\$ 89,600.00	\$ 89,600.00	\$ 52,100.00			
391	50-8-50- .	Equipment											
392	50-8-50-50.00	Parts and Supplies	\$ 20,000.00	\$ 28,782.50	\$ 20,000.00	\$ 9,402.40	\$ 15,786.31	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00			
393	50-8-50-50.01	Outside Repairs & Parts	\$ 33,000.00	\$ 31,739.55	\$ 33,000.00	\$ 26,149.96	\$ 26,149.96	\$ 33,000.00	\$ 33,000.00	\$ 33,000.00			
394	50-8-50-50.02	Hardware	\$ 4,000.00	\$ 1,207.42	\$ 4,000.00	\$ 206.96	\$ 418.05	\$ 4,000.00	\$ 4,000.00	\$ 4,000.00			
395	50-8-50-51.00	Equipment Fuels And Oils	\$ 40,000.00	\$ 34,462.98	\$ 40,000.00	\$ 16,439.30	\$ 42,437.04	\$ 40,000.00	\$ 42,437.04	\$ 40,000.00			
396	50-8-50-53.00	Purchase Small Equip.-current yr	\$ 1,000.00	\$ 4,870.00	\$ 1,000.00	\$ 3,240.48	\$ 3,240.48	\$ 20,000.00	\$ 20,000.00	\$ 1,000.00			
397	50-8-50-53.01	Purchase- Large Equip (Capital)	\$ 143,531.00	\$ 93,838.57	\$ 181,258.16	\$ 927.90	\$ 98,012.53	\$ 181,258.16	\$ 181,258.16	\$ 183,187.38			
398	50-8-50-54.01	Capital Equip. Reserve Fund	\$ 223,000.00	\$ 223,000.00	\$ 130,000.00	\$ -	\$ -	\$ 130,000.00	\$ 130,000.00	\$ 157,000.00			
399	50-8-50-59.00	Safety Equipment	\$ 4,000.00	\$ 2,720.83	\$ 4,000.00	\$ 690.00	\$ 4,429.96	\$ 4,000.00	\$ 4,429.96	\$ 4,000.00			
400	50-8-50-99.00	Misc. Supplies	\$ 50.00	\$ -	\$ 50.00	\$ 47.72	\$ 132.00	\$ 50.00	\$ 50.00	\$ 50.00			
401	Subtotal		\$ 468,581.00	\$ 420,621.85	\$ 413,308.16	\$ 57,104.72	\$ 187,331.54	\$ 432,308.16	\$ 435,175.16	\$ 442,237.38			
402	50-8-60- .	Other											
403	50-8-60-58.00	Recreation Field Mowing	\$ 4,600.00	\$ 2,733.34	\$ 4,600.00	\$ 2,066.67	\$ 2,066.67	\$ 4,600.00	\$ 4,600.00	\$ 4,600.00			
404	50-8-60-64.00	Non Highway Projects	\$ 1,500.00	\$ 1,199.65	\$ 1,500.00	\$ 65.25	\$ 65.25	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00			
405	Subtotal		\$ 6,100.00	\$ 3,932.99	\$ 6,100.00	\$ 2,131.92	\$ 2,131.92	\$ 6,100.00	\$ 6,100.00	\$ 6,100.00			
406	Total	Highway	\$ 1,315,408.68	\$ 1,189,088.74	\$ 1,309,227.59	\$ 401,705.02	\$ 679,561.08	\$ 1,370,956.46	\$ 1,434,673.03	\$ 1,394,952.42			
407	50-9- .	Articles											
408	50-9-95-95.01	C.V.Council on Aging	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
409	50-9-95-95.02	N Country Animal League	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00	\$ 1,410.00			
410	50-9-95-95.03	Lamoille Cty Home Health	\$ 9,718.00	\$ 9,718.00	\$ -	\$ 10,338.00	\$ 10,338.00	\$ 10,338.00	\$ 10,338.00	\$ 10,338.00			
411	50-9-95-95.04	Lamoille Family Center	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
412	50-9-95-95.05	Meals on Wheels	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00	\$ 3,760.00			
413	50-9-95-95.06	Retired and Senior Volunteers	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00	\$ 2,247.00			
414	50-9-95-95.07	Rural Community Transportation	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00	\$ 2,820.00			
415	50-9-95-95.08	Adult Basic Ed	\$ 940.00	\$ 940.00	\$ 940.00	\$ 940.00	\$ 940.00	\$ 940.00	\$ 940.00	\$ 940.00			

	A	B	C	D	E	F	G	H	I	J	K	L	M
2			FY21	FY21	FY22	FY22	FY22	FY22	FY22	FY23			
3	Account #	Account Description	Budget	Actual	Budget	6-Month	10-Month	Est EndofYear	Revised EOY	Adopted			
416	50-9-95-95.09	Adult Day Care Out and About	\$ 611.00	\$ 611.00	\$ 611.00	\$ 611.00	\$ 611.00	\$ 611.00	\$ 611.00	\$ 611.00			
417	50-9-95-95.10	L.C. Court Diversion	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00	\$ 1,175.00			
418	50-9-95-95.11	Lamoille Housing Partners	\$ 752.00	\$ 752.00	\$ 752.00	\$ 752.00	\$ 752.00	\$ 752.00	\$ 752.00	\$ 752.00			
419	50-9-95-95.12	C.V. Community Action	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00	\$ 470.00			
420	50-9-95-95.13	Clarina Howard Center	\$ 1,241.00	\$ 1,241.00	\$ -	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00	\$ 1,320.00			
421	50-9-95-95.14	American Red Cross	\$ 235.00	\$ 235.00	\$ -	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00			
422	50-9-95-95.15	LAMOILLE CTY SPECIAL INVE		\$ 2,224.48	\$ 2,224.48	\$ 2,224.48	\$ 2,224.48	\$ 2,224.48	\$ 2,224.48	\$ 2,224.48			
423	50-9-95-95.16	North Central VT Recovery				\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00			
424	50-9-95-95.17	Salvation Farms				\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00	\$ 700.00			
425	Subtotal		\$ 25,379.00	\$ 29,603.48	\$ 18,409.48	\$ 33,267.48	\$ 33,267.48	\$ 33,267.48	\$ 33,267.48	\$ 33,267.48			
426	Total Budget		\$ 3,047,461.58	\$ 2,891,195.74	\$ 3,072,353.53	\$ 1,347,458.75	\$ 1,971,373.71	\$ 3,174,903.96	\$ 3,251,624.11	\$ 3,264,151.50			
427								Estimated Surplus	\$ 28,096.07				
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Local Emergency Management Plan Municipal Adoption Form

Town of Johnson 293 Lower Main Street West Johnson, VT 05656

The Local Emergency Management Plan (LEMP) must be (re)adopted annually, after town meeting day, and submitted to the appropriate Regional Planning Commission (RPC) by May 1st.

At a warned public meeting (regular selectboard/city council meeting), the municipality adopted the Local Emergency Management Plan (LEMP) on the date shown at right.

At a warned public meeting (regular selectboard/city council meeting), the municipality adopted the National Incident Management System (NIMS) on the date shown at right.

If Vermont Emergency Management needs to contact municipal leaders to determine status and support requirements during an emergency, the Emergency Management Director (EMD) and two other local Points Of Contact (POCs) who should have authoritative local information are listed at right.

Municipality	Johnson
LEMP Adoption Date	May 1, 2019
NIMS Adoption Date	October 17, 2005
EMD Name	Eric Osgood
Position	EMD
Primary Phone	Mobile: 802-793-8491
Alternate Phone	Work: 802-796-9080
Email	eosgood@townofjohnson.com
POC 2 Name	Gordon Smith
Position	Emergency Management Coordinator
Primary Phone	Mobile: 802-730-9285
Alternate Phone	Work: 802-635-2331
Email	gsmith@townofjohnson.com
POC 3 Name	Brian Story
Position	Town Administrator
Primary Phone	Mobile: 802-793-8480
Alternate Phone	Work: 802-635-2611
Email	tojadministrator@townofjohnson.com

Mark this block if a readopted plan has no changes since the previous year.

I hereby certify that the LEMP meets Vermont National Incident Management System (NIMS) requirements and current LEMP Implementation Guidance as on page 2:

Signed* _____

Printed Name; certifying individual must have taken, at a minimum, ICS402 or ICS100/IS-100 training

I hereby attest that the municipality has adopted NIMS and the LEMP as stated above:

Signed* _____

Printed Name, Selectboard / council member

Once completed, send adoption form and copy of Local Emergency Management Plan to Regional Planning Commission.

*A typed name is acceptable as an electronic signature if it represents an act of that person in accordance with 9 V.S.A. § 278.



Required Elements

Municipal Adoption	
	Municipal Adoption Form
	Municipal adoption of National Incident Management System (NIMS)
	Contact information for local authorities during an emergency
	Certification that LEMP meets Vermont NIMS / Implementation Guidance
	LEMP adoption by local selectboard / city council (annual)
	Submission of LEMP to Regional Planning Commission (RPC)
LEMP Required Elements	
	Planners
	List of people who wrote / maintain the LEMP
	Municipal Emergency Operations Center (EOC)
	Activation authority
	EOC staff positions and duties (minimum 1)
	List of potential EOC staff members (minimum 1)
	Facility information for potential EOC locations (minimum 1)
	Resources
	Emergency purchasing agent and spending limits (if any)
	List of standing municipal contracts that can be used during an emergency
	National Incident Management System (NIMS) Typed Resource List
	List of other local resources that could be used during an emergency
	Public Information and Warning
	VT-Alert contact information
	Local website / social media information (if any)
	List of local media outlets (if any)
	Public notice sites for non-phone/Internet information
	Vermont 2-1-1 contact information
	Vulnerable Populations
	List of organizations/facilities that serve local vulnerable populations
	Identification and monitoring process
	Shelters
	Spontaneous and regional shelter information
	Opening information for local shelters (if any)
	Service information for local shelters (if any)
	Contact Information
	Emergency Management personnel
	Response organizations
	Municipal officials / public works
	State, region, and adjacent municipality contacts

Vermont Emergency Management (VEM) encourages municipalities to create and maintain optional LEMP annexes as required. Examples might include plans for specific incident types, shelters, evacuation, and volunteer management - see the VEM website for models, samples, and examples at: <http://vem.vermont.gov>

2022 Local Emergency Management Plan

1. Emergency Management (EM) planners

<i>These are the people who wrote and/or maintain this plan.</i>	
Brian Story	Beth Foy
Eric Osgood	Eben Patch
Steve Hatfield	

2. Municipal Emergency Operations Center (EOC)

<i>The EOC is an organization that coordinates information, support, and response across the municipality for Incident Commanders and town officials. Its main functions are to maintain situational awareness for municipal leaders, coordinate resource and information requests, and provide public information.</i>	
Who, by position , can activate the EOC?	Director or Coordinator
Preferred EOC Positions and Duties	
EOC Director	Supervises and directs all EOC activities coordinating municipal support and response (reports to Selectboard)
EOC Coordinator	Assists EOC Director with all activities; Tracks and coordinates any Requests For Support (RFS) for non-municipal resources
EOC Call Taker	Assists EOC Coordinator; Staffs phones and radio
EOC Public Information Officer	Produces and posts public information and press releases; Tracks and answers any Requests For Information (RFI) from media. Oversee any Rumor Control.
EOC Safety/Security Officer	Tracks staffs and volunteers responding to emergency; ensures safety of EOC and controls access of EOC staff, volunteers & visitors to EOC
Potential EOC Staff Members	
<i>Name</i>	<i>Notes / Contact Information</i>
Eric Osgood	EOC Director
Eben Patch	EOC 1 st Coordinator
Steve Hatfield	EOC 2 nd Coordinator
Rosemary Audibert	EOC Call Taker
Brian Story	EOC Public Information Officer
	EOC Safety/Security Officer
Primary EOC Location	
Facility / Address:	Johnson Municipal Offices, 293 Lower Main Street West, Johnson, Vermont 05656
Phone Numbers:	802-635-2611
Equipment/Notes:	Kitchen, Restrooms, Meeting Space, Communication Equipment (telephones, radios)
Alternate EOC Location	
Facility / Address:	Johnson Elementary School, 95 School Street, Johnson, Vermont 05656
Phone Numbers:	802-888-6727
Equipment/Notes:	Kitchen, Restrooms, Meeting Space

3. Resources

Use municipal resources, mutual aid agreements, and local purchases first to get resources for response as needed and available.		
Purchasing agents for emergencies:		EMD, Selectboard
Emergency spending limits:	Per the Town of Johnson Procurement Policy, EMD has \$1,000 spending limit, Selectboard has all other spending authorities see policy for details.	
Businesses with Standing Municipal Contracts		
Type of Contract	Name	Contact Info
Utility Partners	Jefferson Tolman	802-535-4598
Tech Group	Brian Manning	802-862-1197x113
Other Local Resources		
Type of Resources/Skills	Name	Contact Info
Fuel	Brosseau Fuels	802-635-9660
Construction	Frank Dodge	802-635-7622
Construction	GW Tatro	802-644-9975
Tree Removal	Trees R Us	802-533-2347
Equipment	Johnson Farm & Garden	802-635-7282
Materials (Sand/Gravel/Stone)	Nadeau's	
<p>State support that is usually at no cost to the municipality:</p> <ul style="list-style-type: none"> • Vermont Hazardous Material (HAZMAT) Response Team (VHMRT) • Vermont Urban Search and Rescue (USAR, VT-TF1) • Vermont State Police and Special Teams • Community Emergency Response Teams (CERTs) • Swiftwater Rescue Teams • Regional Shelter Support • State government agency expertise / services • Federal response agency expertise <p>State support the municipality will normally eventually have to pay for:</p> <ul style="list-style-type: none"> • Supplies and equipment (including sandbags) • VTrans Equipment and Personnel • Vermont National Guard Support 		
<p><i>The State Emergency Operations Center (SEOC, 800-347-0488) will help coordinate any state support teams or other external resources that local responders may need.</i></p>		

National Incident Management System (NIMS) Typed Resources												
Type	I	II	III	IV	Other	Type	I	II	III	IV	Other	
Critical Incident Stress Management Team				N/A		Hydraulic Excavator, Large Mass Excavation				N/A		
Mobile Communications Center				N/A		Hydraulic Excavator, Medium Mass Excavation				N/A		
Mobile Communications Unit				25		Hydraulic Excavator, Compact				N/A		
All-Terrain Vehicles	N/A	N/A	N/A	1		Road Sweeper				N/A		
Marine Vessels	N/A	N/A	N/A	N/A		Snow Blower, Loader Mounted				N/A		
Snowmobile	N/A	N/A	N/A	N/A		Track Dozer				N/A		
Public Safety Dive Team				N/A		Track Loader				N/A		
SWAT/Tactical Team				N/A		Trailer, Equipment Tag-Trailer		1				
Firefighting Brush Patrol Engine	N/A	N/A	N/A	1		Trailer, Dump				1		
Fire Engine (Pumper)			1	1		Trailer, Small Equipment				1		
Firefighting Crew Transport		2				Truck, On-Road Dump		3	1	2		
Aerial Fire Truck			N/A	N/A		Truck, Plow		3	1	3		
Foam Tender			N/A	N/A		Truck, Sewer Flusher				N/A		
Hand Crew				N/A		Truck, Tractor Trailer				N/A		
HAZMAT Entry Team				1		Water Pumps, De-Watering				1		
Engine Strike Team				N/A		Water Pumps, Drinking Water Supply - Auxiliary Pump				1		
Water Tender (Tanker)	1					Water Pumps, Water Distribution				N/A		
Fire Boat				N/A		Water Pumps, Wastewater				N/A		
Aerial Lift - Articulating Boom				N/A		Water Truck		N/A	N/A	N/A		
Aerial Lift - Self Propelled, Scissor, Rough Terrain				N/A		Wheel Dozer			N/A	N/A		
Aerial Lift - Telescopic Boom				N/A		Wheel Loader Backhoe	1					
Aerial Lift - Truck Mounted				1	1	Wheel Loader, Large				N/A		
Air Compressor	1			1		Wheel Loader, Medium		1				
Concrete Cutter/Multi-Processor for Hydraulic Excavator				N/A		Wheel Loader, Small				N/A		
Electronic Boards, Arrow				N/A		Wheel Loader, Skid Steer			2			
Electronic Boards, Variable Message Signs				N/A		Wheel Loader, Telescopic Handler				N/A		
Floodlights				2		Wood Chipper	1	N/A	N/A	N/A		
Generator				2		Wood Tub Grinder				N/A		
Grader		1										

Information about the NIMS Typed resources can be found at: <https://rtilt.preptoolkit.org>

4. Public Information and Warning

<i>During a significant emergency, the Emergency Operations Center (EOC) and Incident Command Posts (ICPs) will coordinate and manage public information, both by producing accurate, timely reports and by tracking what is publicly reported to minimize confusion and help ensure a positive public response.</i>	
VT-Alert message - State: Other VT-Alert managers:	Vermont Emergency Management: 800-347-0488 Request issuing VTAlert message Community Warning System
Important Local Websites / Social Media channels:	Post information on the Town Facebook and Town Website
Local Newspaper, Radio, TV:	Front Porch Forum, WLVB & WCAX Radio Stations, WPTZ Television News Station, News & Citizen
Public Notice locations:	Bulletin Boards at Municipal Offices, Sterling Market, and Library
<i>Vermont 2-1-1 is a United Ways of Vermont system that provides 24x7x365 information and referral services in cooperation with a large number of state and local government and community based entities. 2-1-1 collects and maintains a database of local resource information and is available to take calls from the general public to inform and instruct them in relation to emergency events, and to refer them to the appropriate response and recovery resource, if necessary.</i>	
To provide information for 2-1-1	Dial 211 or (802) 652-4636

5. Vulnerable Populations

<i>If necessary, the EOC may contact organizations and facilities, below, that serve vulnerable populations to identify residents who are at risk based on the emergency. If there are residents at risk or in danger, the EOC should monitor their status and if required coordinate support for them until their situation stabilizes.</i>	
<i>Name / Notes</i>	<i>Contact Info</i>
CARE (Citizen Assistance Registration for Emergencies) https://e911.vermont.gov/care	(Supporting PSAP)
Northern Vermont University, 131 College Hill	802-635-1205
Laraway Youth and Family Services, 275 Route 15	802-635-2805
Highland Heights Mobile Home Park, Wescom Road	802-888-5995
St. John's Knoll-Elderly Housing, 69 St. Johns Knoll	802-635-3501
Johnson Elementary School, 95 School Street	802-888-6727
Lamoille Mental Health Residential Care, Stearns Street	802-635-7174
Johnson Elementary Preschool, 57 College Hill	802-888-6727
Jenna's Promise Recovery Housing,	802-343-8741
Teen Challenge, 1296 Collins Hill	802-635-7807
JES Beyond the Bell Program, 57 College Hill JES Connections	802-888-6727
Cote, Penny Childcare, 321 Lower Main East	802-730-4627
Lague, Suzanne Childcare, 127 Katy-Win East	802-635-1784
Future Einsteins Daycare, 29 George Hill Road	802-635-2400
Brown, Jennifer Daycare, 66 Sunset Dr	802-730-3225

Hostetter, Chelsea Daycare, 561 Maple Hill Road	802-793-0977
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6. Shelters Copy

During some emergencies, the EOC will monitor or coordinate support for residents who are displaced due to property or infrastructure damage.

Spontaneous Sheltering	
<ul style="list-style-type: none"> Determine the approximate number of people who need sheltering Call the State EOC / Watch Officer at 800-347-0488 and request support Track the status of residents who need shelter until their situation stabilizes 	
Regional Shelter	
Location / Address:	
Opening Contact:	State EOC, 800-347-0488; American Red Cross, 802-660-9130
Phone Numbers:	
Primary Local Shelter	
Location / Address:	Northern Vermont University, SHAPE Facility, 131 College Hill
Facility Contact(s):	Mike Palagonia (Director of Public Safety)
Phone Numbers:	802-635-1205
Shelter Manager:	Eric Osgood
Staff Requirements:	NA
Services:	Warm/Cool Overnight Food Prep Showers
Notes:	
Capacity: 1,661 Generator? N Pets Allowed? No	
Alternate Local Shelter	
Location / Address:	Johnson Elementary School, 95 School Street
Facility Contact(s):	David Manning (Principal)
Phone Numbers:	802-888-6727
Shelter Manager:	Eric Osgood
Staff Requirements:	NA
Services:	Warm/Cool Overnight Food Prep
Notes:	
Capacity: 265 Generator? N Pets Allowed? No	
Second Alternate Local Shelter	
Location / Address:	
Facility Contact(s):	
Phone Numbers:	
Shelter Manager:	
Staff Requirements:	
Services:	
Notes:	Local faith leaders

Annexes (Optional, create and letter as needed)

See list below.

See also list of maps created by CCRPC for municipality's All-Hazards Mitigation Plan <https://www.ccrpcvt.org/our-work/emergency-management/hazard-mitigation-plan/#municipal-plans> as example of types of maps CCRPC could provide as an Annex. We can also make maps showing locations of multi-family buildings, nursing homes, assisted or senior living facilities, mobile home parks, etc.

See the Vermont Emergency Management (VEM) web site at <http://vem.vermont.gov> for samples and examples of annexes, such as: forms; delegations of authority; debris plans; incident-specific plans, checklists, and matrices; animal disaster references; etc.

Contact Information

Position	Name	Phone numbers - indicate Mobile, Home, Work			E-mail
		Primary	Alternate	Alternate	
Local Emergency Management Team					
EMD	Eric Osgood	802-793-8491		802-635-2138	eosgood@townofjohnson.com
EM Coordinator	Eben Patch	802-881-6026			epatch@townofjohnson.com
EM Coordinator	Steve Hatfield	607-287-9846			
Local Response Organization Contacts					
Fire Chief	Arjay West	802-635-9597			outbackdesign2@gmail.com
Assistant/Deputy Fire Chief	Peter Dodge	[phone793-3457]			[email]
EMS Chief	Jeffery Johansen	802-334-2023			jeff.johansen@newportambulance.org
County Sheriff	Roger Marcoux	802-888-3502			roger.marcoux@lamoillesheriff.org
Local Dispatch Center	Roger Marcoux	802-888-3502			roger.marcoux@lamoillesheriff.org
Local Public Works Contacts					
Road Foreman	Jason Whitehill	802-730-9597	802-635-2274		publicworks@townofjohnson.com
Road Commissioner	Brian Story	802-793-8480	802-635-2611	802-428-4356	tojadministrator@townofjohnson.com
Town Garage	Jason Whitehill	802-730-9597	802-635-2274		publicworks@townofjohnson.com
Drinking Water Utility	Dan Copp	802-635-2951			dan.copp@utilitypartnersllc.com
Wastewater Utility	Dan Copp	802-635-2951			dan.copp@utilitypartnersllc.com
Municipal Government Contacts					
Town Administrator	Brian Story	802-793-8480	802-635-2611	802-428-4356	tojadministrator@townofjohnson.com
Village Manager	Vacant				
Selectboard Chair	Beth Foy	802-730-2771			bfoy@townofjohnson.com
Selectboard Alt	Eben Patch	802-881-6026			epatch@townofjohnson.com
Selectboard Alt	Duncan Hastings	802-635-9919			dhastings@townofjohnson.com
Town Clerk	Rosemary Audibert	802-635-2611			raudibert@townofjohnson.com

Contact Information

Position	Name	Phone numbers - indicate Mobile, Home, Work			E-mail
		Primary	Alternate	Alternate	
Town Treasurer / Finance	Rosemary Audibert	802-635-2611			raudibert@townofjohnson.com
Town Health Officer	Tracy Myers	802-585-6560			
Forest Fire Warden	Corey Davis	802-242-2661			
Animal Control Officer	Tracy Myers	802-585-6560			
School Contact #1	David Manning	802-888-6727			dmanning@jesvt.org
School District Office	Lamoille North Supervisory Union and School District	802-851-1171			cgallagher@insd.org
Other Contacts					
Village Trustee Chair	Steve Hatfield	607-287-9846			shatfield@townofjohnson.com
Village Trustee Vice Chair	Vacant				
Village Trustee Member	Diane Lehouiller	802-635-2375			

Contact Information

Request for Proposals

Cemetery and Gravestone Maintenance for Town of Johnson

The Town of Johnson requests proposals from qualified contractors to provide cleaning and maintenance of town cemeteries.

Contractors submitting a proposal will be expected to be able to:

- Identify with the Selectboard the priorities for cleaning and repairs;
 - First year priorities are expected to be repairs in Whiting Hill Cemetery;
- Clean and repair gravestones in town owned cemeteries;
- Advise on additional required maintenance of town owned cemeteries;
- Maintain General Liability Insurance and Workers Compensation Insurance, and furnish proof of such policies to the Town of Johnson. If Contractor is not required by law to carry workers' compensation insurance, in place of proof of workers' compensation insurance Contractor may provide a fully executed Non Employee Work Agreement specifying the particular provision of 21 V.S.A §601(14)(F) that exempts Contractor from having to carry such coverage.

The town owns and maintains four cemeteries: Whiting Hill, Evergreen Ledge, Plot and Grow.

Any contractor who submits a proposal must be willing and able to fulfill the assigned requirements of this contract and shall follow all Town of Johnson standards for equal-opportunity employment and non-discrimination practices.

Proposal Submittal

If the submitting contractor has not already been employed by the Town of Johnson, the proposal must include a minimum of three professional references.

Please direct any questions regarding proposal submission to the Johnson Town Clerk's Office.

Completed proposals must be received no later than June 1st at 4pm and delivered by email or in person to:

Brian Story
293 Lower Main West
Johnson, VT 05656, or
toadministrator@townofjohnson.com

and be clearly marked “Cemetery Maintenance”

NOTE: The Town reserves the right to reject any and all proposals. Proposals received after this deadline may be refused and deemed ineligible for consideration.

Selection of Contractor

The Town of Johnson reserves the right to accept a proposal and enter into an agreement as a result of the initial proposals received, or alternatively, it may elect to conduct negotiations with those Bidders as determined by the Town, to be within an acceptable competitive range, or alternatively, to negotiate separately with any Bidders when it is determined to be in the best interest of the Town. In addition, the Town may request that Bidders provide a best and final offer. The Town may negotiate any proposal or best and final offer at any time after the deadline for the submission of proposals.

Proposal Requirements and Examination of Work to be Performed

The contractor is required to thoroughly examine the request for proposal requirements and the work contemplated, and it will be assumed that the contractor has investigated and is satisfied as to the requirements. It is mutually agreed that submission of a request for proposal shall be considered evidence that the contractor has made such examination.

Before submitting the request for proposal, the contractor shall examine the scope of work and visit the site of the work to become familiar with the working conditions and the exact nature and extent of the work taking into account any special or unusual features peculiar to this project. By submitting a proposal, the contractor, if selected for award, shall be deemed to have accepted the terms of this RFP.

Scope of Work

1. GENERAL GUIDELINES FOR CEMETERY MAINTENANCE

- a. Contractor shall furnish all labor, equipment, and materials necessary to complete the maintenance of town owned cemeteries. It is the intent of the Town that these sites be maintained in a resource-efficient, sustainable, and cost-effective manner.
- b. Maintenance shall consist of cleaning and righting gravestones.
- c. Visually inspect all cemeteries areas in April and September to identify potential area problems and will provide a record to the Town of any site management recommendations.

2. REPAIR METHODS

Repairs to stones shall be equal to or better than the three methods of repair and resetting approaches listed below. Deviations from these approaches shall be identified and described in the proposal.

- a. Simple “slab stone” repair. Slab stones do not have bases and are freestanding stones set in the ground. Leaning or fallen stones shall have existing soil around the stone excavated and replaced with drainable pea-stone below the base elevation of the stone, a minimum of 6” on any side of the stone, and to

app. 3” below finish grade. The final 3” filled and compacted with topsoil from the cemetery and seeded. Each stone will be set plumb.

THE USE OF PEASTONE BELOW AND AROUND THE STONE IS A CRITICAL COMPONENT OF PROPER REPAIR. SLAB STONES SHALL NOT BE SET IN A CONCRETE BASE.

- b. Stones with a base. Some stones will be set in a slot in the base and some are “keyed” or pinned into one or more bases. This requires different repairs.

In both cases the stone and base shall be removed and set aside. A hole shall be over excavated to a minimum of 6” on any side of the base and 6” below the bottom surface of the base. Pea-stone shall be installed and compacted to a minimum depth of 6” below the bottom surface of the base and on each side of the base, with the final 3” of topsoil from the excavation and seeded.

Each base shall be set so that the stone can be set plumb.

- i. If the stone fits in a slot in the base and is broken, it may be epoxied and braced, if there is sufficient stone protruding from the base to make this possible. If not, the broken portion remaining in the base shall be removed, the stone cut square and re set with epoxy in the base.
 - ii. If the stone is keyed or pinned to a base and the stone is “loose” on the base, it should be separated, and new non-ferrous pins installed and epoxied in place both in the stone and on the base. Epoxy may also be applied between the stone and the base as needed. If the stone and base are solid and secure but not plumb, it may be possible to excavate around and under the based and replace the soil with pea-stone so as to level and plumb the stone.
- c. Broken stones. Basic practices as outlined above for slab stones or stones with bases shall be followed. Broken stones will be repaired using a special gravestone epoxy NEVER CEMENT. In some cases, braces may be needed, especially if the stone had previously been repaired and broken again. Any brackets, pins or through bolts used to support broken stones must be either stainless steel or aluminum. NO STEEL. Care shall be given in the placement of brackets and epoxy not to obscure important features of the stone.

PROPOSAL FOR
FINANCIAL STATEMENT AUDIT

Town of Johnson
Johnson, Vermont

SUBMITTED BY:



Proven Expertise and Integrity

RHR SMITH & COMPANY
Certified Public Accountants

3 Old Orchard Road
Buxton, Maine 04093
April 25, 2022

(207) 929-4606 | (800) 300-7708

Contact:
Ronald H.R. Smith, CPA, CFE
Managing Partner

www.rhrsmith.com

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Proven Expertise & Integrity

April 25, 2022

Mr. Brian Story, Administrator
Town of Johnson
PO Box 383
Johnson, Vermont 05656

Dear Mr. Story,

Thank you for giving us the opportunity to submit the following proposal to perform the audit of the Town of Johnson. The information you requested about our firm, our qualifications and the services we provide are enclosed.

We propose to audit the financial statements of the Town of Johnson for the fiscal years ending June 30, 2022 through June 30, 2024. We will conduct the audits in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the General Accounting Office, the Single Audit Act of the United States Office of Management and Budget, the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.

RHR Smith & Company specializes in governmental audits, serving municipal, county and tribal governments, as well as schools, housing authorities, sewer and water utilities, and nonprofit corporations with a high concentration of these audits in Maine and Vermont. Our unique and innovative approach allows us to build client relationships based on a shared understanding of your entire organization and its needs. We take the time to get to know our clients, making the audit report an important part of organizational education and improvement. Selecting RHR Smith & Company as your independent auditing firm gives you access to talented, experienced professionals who will meet all of your audit and accounting needs and become valuable resources to the Town of Johnson.

Please do not hesitate to call if you have any questions about this proposal and our services. I can be reached at the office in Buxton at (800) 300-7708. We welcome the opportunity to meet with you and your staff.

Very Best,

A handwritten signature in blue ink, appearing to read "Ron", is positioned above the typed name.

Ronald H.R. Smith, CPA, CFE
Managing Partner

TECHNICAL PROPOSAL

History

The firm of RHR Smith & Company, Certified Public Accountants was formed by Ronald H.R. Smith in 1997. Since August of 2001, Ronald has been the sole shareholder of the Company. It is a Maine based firm headquartered in Buxton and holds its license to practice in the states of Maine, Vermont, and Massachusetts. Together, Ronald H.R. Smith CPA, CFE, and his staff have over 200 years combined experience providing professional accounting, auditing, computer consulting, and other internal control and financial services.

Organizational Size and Structure

The firm is a professional corporation. Audit opinions are prepared and issued by Ronald H.R. Smith, CPA, CFE, Christina M. Smith, CPA, Miranda MacDonald, CPA, MBA, RTSBA, Michael B. Nadeau, CPA, CMA, MBA, SFO, and Jordan Nelle, CPA. Professional accounting and auditing experience are provided by a staff of 36 accountants. All of our accountants are dedicated solely to our governmental auditing practice which makes us able to handle not only audit matters but the complex accounting or industry matters which may need to be understood during the relationship. We are comprised of auditors, former government finance directors, former government school business managers, and other former seasoned government fiscal leaders. These 36 individuals pride and commit themselves to the governmental industry. The firm also has a dedicated tax practice comprised of 2 professionals to provide tax consultation, tax preparation, tax advice in all areas of taxation, and tax accounting service.

Service Capabilities

The firm specializes in the area of governmental and nonprofit accounting and auditing. Within this field, the following services are provided:

- Reporting on financial statements in three capacities:
 - Audit
 - Review
 - Compilation
- Compliance auditing to meet federal and state requirements.
- Preparation of financial statements.
- Accounting system design.
- Internal control system design.
- Electronic data processing system study, including assistance in implementation.
- Assistance in budgeting procedures, forecasts, and cash flow analysis.
- Tax and bond anticipation requests including lease and bargain purchase financing.
- IRS Section 125 plan design and implementation.
- Assistance and preparation of GFOA Comprehensive Annual Financial Report.
- Other non-attest accounting and consulting services.
- Free client training workshops.

TECHNICAL PROPOSAL

Firm Experience

RHR Smith & Company conducts over 400 audits for government and nonprofit clients. All audit work is overseen by the Managing Partner, Ronald H.R. Smith, CPA, CFE.

We assist three of our clients in preparing CAFR reports, and one of our CPA's serves on the CAFR review team.

A list of all our governmental clients is included in this document.

Continuing Education

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the U.S. Government Accountability Office, and State of Maine Board of Accountancy. The Engagement Partner is responsible for ensuring that all personnel assigned to the Town's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Quality Control

As a member requirement of the American Institute of Certified Public Accountants, the firm is enrolled in the Peer Review Program. Under this program, our firm is required to be audited every three years by another firm of similar size that is independent of our firm. Our quality control reviews include reviews of specific government engagements. Our most recent quality control review was performed in 2018 for the year ended September 30, 2017 and is included in this document on page 4.

Peer Review documents are made available for public access on the AICPA website. The firm of RHR Smith & Company also maintains a very structured internal quality control system designed to meet the standards of the American Institute of Certified Public Accountants.

Desk Reviews

The firm has had no federal or state desk reviews or field reviews of its audits during the past three years. None of the employees of the firm are or have been, the subject of disciplinary action taken or pending with state regulatory bodies or professional organizations.

D.E. Rodrigues & Company, Inc.

Certified Public Accountants

215 Pleasant St. Fl. 4 – PO Box 3634
Fall River, Massachusetts 02722

Tel: (508)679-6079 (508)999-0020
Fax: (508)672-4938

Report on the Firm's System of Quality Control

To RHR Smith & Company, CPAs and the Peer Review Committee of New England Peer Review:

We have reviewed the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs (the Firm) in effect for the year ended September 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act. As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of RHR Smith & Company, CPAs in effect for the year ended September 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency (ies)* or *fail*. RHR Smith & Company, CPAs has received a peer review rating of *pass*.



May 17, 2018

Where Your Financial Success Begins

Member: American Institute of Certified Public Accountants - Division for Firms
Web: WWW.Rodriguesaccounting.com Email: Doug@rodriguesaccounting.com

TECHNICAL PROPOSAL

Independence and Quality Assurance

Our firm adheres to the most rigid standards, including those of the U.S. Government Accountability Office, in ensuring independence and avoiding any real or apparent conflict of interest. We have policies outlining detailed processes for making determinations regarding independence and conduct extensive training in making those determinations. Staff reviews all firm engagements periodically to evaluate the potential for conflict and provides statements regarding any prior or current relationships with clients.

As to this engagement, we are independent of the Town of Johnson. No professional relationship exists between our firm and employees or agencies affiliated with the Town of Johnson.

The Engagement Partner is responsible for ensuring that all staff assigned to the Town's audit have the experience and qualifications necessary to complete all audit tasks accurately and efficiently.

Contracted Services

Only employees of RHR Smith & Company will be assigned to work on the Town of Johnson audit. We do not utilize any contracted services at this time.

Licensing

The firm is registered in the State of Vermont under license number 092.0000697; its Managing Partner, Ronald H.R. Smith, CPA, CFE, is licensed in Vermont, and all personnel is duly authorized to practice in the State of Vermont according to applicable state statutes. Attached at the end of this proposal, you will find a copy of the firm's Occupational License.

Our firm employs five Certified Public Accountants, and three Master's level accountants. License numbers are provided for each CPA assigned to this audit team as part of their biographical information.

Audit Record Retention

All working papers and reports are retained for a minimum of five years after the end of each audit unless notified in writing by a cognizant agency to extend the retention period. Working papers will be made available, upon request from the Town or its designee or the General Accounting Office, at the completion of the audit.

Professional Organizations

All professional personnel are members of the American Institute of Certified Public Accountants, and the Maine Society of Certified Public Accountants. Ronald, H.R. Smith, CPA, CFE, is also a member of the Association of Certified Fraud Examiners.

TECHNICAL PROPOSAL

Audit Team

The following table shows the audit team selected for the Town of Johnson, along with their respective roles.

NAME	TITLE	ROLE & RESPONSIBILITY
Ronald H.R. Smith, CPA, CFE	Managing Partner	<i>Engagement Partner:</i> Oversees audit including all work papers and audit documents, attends entrance and exit conferences and other client meetings as needed.
<i>Ron has been an auditor for over 32 years. He is the engagement partner for all audits and also manages many audits.</i>		
Jordan E. Nellé, CPA	Quality Reviewer	<i>Quality Reviewer:</i> Supports the functions of the Quality Control Division; reviews workpapers and prepares financial statements for compliance with professional and Firm standards.
<i>Jordan has 18 years of experience in governmental auditing with specific expertise in general ledger, account reconciliation and budget analysis.</i>		
Joshua P. Quinn, MBA	Audit Manager	<i>Audit Manager:</i> Implements work plan, supervises and reviews field work, coordinates with the client, conducts a test of controls.
<i>Joshua has over 17 years of experience in project management and is a former Vermont school Business Manager.</i>		

Audit Team resumes are located on pages 7 through 9.

Staff Reassignment

At RHR Smith & Company, we are proud of the experience and longevity of our employees and take our commitment to audit quality and continuity seriously. We rarely find it necessary to reassign team members during an engagement. If we conduct your audit for several years, we may change members of the audit team to ensure independence and quality control. Any staff changes made during an audit are discussed with client management and should be approved in writing by the client. If, for any reason, a professional assigned to work on the audit proves to be incompatible with the staff at the Town offices, the Town may request that another person of equal qualifications be assigned.

TECHNICAL PROPOSAL

Ronald H.R. Smith, CPA, CFE
North Yarmouth, Maine
Managing Partner

SUMMARY

Thirty-two years of public accounting experience. Specific expertise in the auditing, computer consulting, internal control testing, and other numerous financial tasks of governmental and nonprofit clients.

PROFESSIONAL HISTORY

1997 – Present	Managing Partner, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
1989 – 1997	Senior Audit and Accounting Manager with Ron L. Beaulieu & Company, Certified Public Accountants, Portland, Maine

EDUCATION

1988, B.S. degree in Accounting, Saint Joseph's College, Standish, Maine

CONTINUING EDUCATION

All continuing professional education requirements have been met or exceeded with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office and State of Maine Board of Accountancy.

LICENSE

Certified Public Accountant - State of Maine Certificate Number CP 2285
Certified Public Accountant - State of Vermont Certificate Number 001.0002033
Certified Fraud Examiner - Credential Number 158186

PROFESSIONAL ASSOCIATIONS

- Member of the Maine Society of Certified Public Accountants
- Member of the American Institute of Certified Public Accountants
- Member of the Association of Certified Fraud Examiners
- Member of the GAO Yellow Book Council

TECHNICAL PROPOSAL

Jordan E. Nellé, CPA
Hinesburg, Vermont
Quality Reviewer

SUMMARY

Eighteen years of experience as a financial professional with a focus on governmental accounting. Specific expertise in general ledger, account reconciliation & budget analysis, month and year end close procedures, internal controls, municipal auditing and financial reporting. Experienced with Microsoft Great Plains, Tyler Munis and NEMRC accounting software.

PROFESSIONAL HISTORY

2019 – Present	Quality Reviewer, RHR Smith & Company, CPA's, Buxton, Maine
2018 – 2019	Budget & Finance Director, Champlain Valley School District, Shelburne, Vermont
2012 – 2018	Senior Accountant/Controller, Green Mountain Transit, Burlington, Vermont
2010– 2012	Senior Accountant, Davis & Hodgdon Associates, CPAs, PLC, Williston, Vermont
2003 – 2015	Staff Accountant, Sullivan, Powers & Company, CPAs, Montpelier, Vermont

EDUCATION

Bachelor of Science Degree in Accounting, Champlain College, Burlington, Vermont

LICENSE

Certified Public Accountant (CPA) – State of Vermont

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Vermont Board of Accountancy and State of Florida Board of Accountancy.

PROFESSIONAL ASSOCIATIONS

Vermont Society of Certified Public Accountants (VTCPA)
American Institute of Certified Public Accountants (AICPA)

TECHNICAL PROPOSAL

Joshua P. Quinn
Middlebury, VT
Audit Manager

SUMMARY

Former Vermont school Business Manager, with over seventeen years in project management and significant experience in software implementation.

PROFESSIONAL HISTORY

2018 – Present	Audit Manager, RHR Smith & Company, Certified Public Accountants, Buxton, Maine
2016 – 2018	Business Manager, Addison Central School District, Middlebury, Vermont
2006 – 2016	Director of Management Services, Rearch Company, South Burlington, Vermont
2004 – 2006	Project Manager, Bread Loaf Corporation, Middlebury, Vermont

EDUCATION

2014, Masters degree in Business Administration, University of Vermont, Burlington, Vermont

CONTINUING EDUCATION

All continuing professional education requirements have been met with respect to standards set forth by the American Institute of Certified Public Accountants and the Government Accounting Office, and State of Vermont Board of Accountancy.

PROFESSIONAL ASSOCIATIONS

- Member of the Vermont Association of School Business Officials (VASBO)

TECHNICAL PROPOSAL

References

We are experienced in performing audits for state and local governments under standards that include GAS (Yellow Book), and Single Audit Act (Uniform Guidance), and we understand the audit requirements of the states in which we practice. We currently audit and provide accounting services for many governments and governmental organizations in the State of Vermont. Some of those similar to the Town of Johnson audit are listed below:

Martha Machar, Finance Officer	
City of South Burlington, Vermont	
575 Dorset Street, South Burlington, Vermont 05403	P. (802) 846-4104
<i>Audit of Financial Statements including Single Audit</i>	

Julie Hance, Town Manager	
Town of Chester, Vermont	
566 Elm Street, Chester, Vermont 05143	P. (802) 875-2173
<i>Audit of Financial Statements including Single Audit</i>	

Kelly Murphy, Director of Finance	
City of Montpelier, Vermont	
39 Main Street, Montpelier, Vermont 05602	P. (802) 223-9502
<i>Audit of Financial Statements</i>	

TECHNICAL PROPOSAL

GOVERNMENT & GOVERNMENTAL AGENCIES

Acton, Town of
Andover, Town of
Androscoggin Valley Council of Governments
Appleton, Town of
Arlington VT, Town of
Auburn Housing Authority
Augusta Housing Authority
Baldwin, Town of
Baring Plantation
Bath, City of
Bellows Falls Village Corporation
Bennington Housing Authority
Berlin Housing Authority
Berwick, Town of
Biddeford Housing Authority
Bowdoin, Town of
Brandon, VT, Town of
Bridgton, Town of
Brooks, Town of
Brownfield, Town of
Buckfield, Town of
Bucksport, Town of
Burnham, Town of
Bustins Island Village Corporation
Buxton, Town of
Byron, Town of
Calais VT, Town of
Camden, Town of
Canton, Town of
Carmel, Town of
Carrabassett Valley, Town of
Casco Bay Island Transit District
Casco, Town of
Chelsea, Town of
Cherryfield, Town of
Chester, VT, Town of
Chesterville, Town of
Claremont Housing Authority
Clinton, Town of
Concord Housing Authority
Cooper, Town of
Corinth, Town of
Cornish, Town of
County of Androscoggin
County of Aroostook
County of Aroostook Unorganized Territories
County of Cumberland
County of Franklin
County of Kennebec
County of Kennebec Union Township
County of Piscataquis
County of Piscataquis Unorganized Territories
County of Somerset
County of Somerset Unorganized Territories
County of Somerset Jail
County of York
Cumberland County District Attorney
Cutler, Town of
Damariscotta, Town of
Denmark, Town of
Derry Housing and Redevelopment Authority
Dixfield, Town of
Eastern Slope Airport Authority
Eastport Non-Profit Housing Corporation
Ellsworth, City of
Embden, Town of
Eustis, Town of
Fair Haven, VT, Town of
Fairfield, Town of
Falmouth, Town of
Farmington, Town of
Ferrisburgh, VT, Town of
Franklin County Unorganized Territories
Freedom, Town of
Fryeburg, Town of
Gouldsboro, Town of
Grand Isle, VT, Town of
Gray, Town of
Green Mountain Transit
Greene, Town of
Guilford, Town of
Harpwell, Town of
Harrington, Town of
Harrison, Town of
Hartford, Town of
Hiram, Town of
Hollis, Town of
Houlton, Town of
Housing Authority of Fort Fairfield
Industry, Town of
Isle La Motte, VT, Town of
Jackman, Town of
Jay, Town of
Jonesboro, Town of

RHR Smith & Company
Certified Public Accountants

TECHNICAL PROPOSAL

GOVERNMENT & GOVERNMENTAL AGENCIES (continued)

Kennebec Valley Council of Governments	Palermo, Town of
Kennebunk, Town of	Palmyra, Town of
Killington, VT, Town of	Paris, Town of
Kittery, Town of	Phillips, Town of
Laconia Housing & Redevelopment Authority	Pittsfield, Town of
Lewiston Housing Authority	Pleasant Point Housing Authority
Lewiston-Auburn Water Pollution Control Authority	Plymouth, VT, Town of
Lewiston, City of	Poland, Town of
Limerick, Town of	Porter, Town of
Limington, Town of	Presque Isle Housing Authority
Lincoln Plantation	Presque Isle Industrial Council
Lisbon, Town of	Presque Isle, City of
Livermore Falls, Town of	Putney, VT, Town of
Livermore, Town of	Rangeley, Town of
Lovell, Town of	Richford, VT, Town of
Ludlow, Town of	Rockingham, VT, Town of
Ludlow, Village of	Rome, Town of
Madison, Town of	Rumford, Town of
Magalloway Plantation	Sabattus, Town of
Maine County Commissioners Association	Salem Housing Authority
Maine Indian Tribal-State Commission	Sandy River Plantation
Maine Port Authority	Sanford Housing Authority
Mariaville, Town of	Sangerville, Town of
Mattawamkeag, Town of	Shapleigh, Town of
Meddybemps, Town of	Shelburne VT, Town of
Mercer, Town of	Sheldon VT, Town of
Milbridge, Town of	Sidney, Town of
Milford, Town of	South Burlington, VT, City of
Millinocket, Town of	Springfield Housing Authority
Monson, Town of	Starks, Town of
Montpelier Housing Authority	State of Maine, UT Education and Services Fund
Montpelier, VT, City of	Steuben, Town of
Morrill, Town of	Stockbridge, VT, Town of
Mount Holly, Town of	Stonington, Town of
Mount Vernon, Town of	Stow, Town of
New Haven, VT, Town of	Strong, Town of
New Sharon, Town of	Sweden, Town of
Newmarket Housing Authority	Temple, Town of
Newry, Town of	Turner, Town of
Norridgewock, Town of	Two Bridges Regional Jail Authority
North Berwick, Town of	Two Rivers-Ottawaquechee Regional Commission
Northeastern Vermont Development Association	Union, Town of
Oakfield, Town of	Upper Valley Lake Sunapee Regional Planning Commission
Ogunquit, Town of	Van Buren Housing Authority
Old Orchard Beach, Town of	Van Buren, Town of
Oxford, County of	Vanceboro, Town of
Oxford, Town of	Vassalboro, Town of

RHR Smith & Company
Certified Public Accountants

TECHNICAL PROPOSAL

GOVERNMENT & GOVERNMENTAL AGENCIES

(continued)

Vernon, VT, Town of
Victory, VT, Town of
Waldoboro, Town of
Warren, Town of
Washington County Council of Governments
Waterboro, Town of
Waterford, Town of
Wayne, Town of
Weathersfield VT, Town of
Wells Emergency Medical Services
Wells National Estuarine Research Reserve Management Authority

Wells, ME, Town of
Wells, VT, Town of
Whitefield, Town of
Whitneyville, Town of
Willimantic, Town of
Wilton, Town of
Windham Regional Commission
Winn, Town of
Winooski, VT, City of
Wolcott, VT, Town of
Woodville, Town of

SCHOOL DISTRICTS & DEPARTMENTS

Acton School, Town of
Addison Central School District
Addison Northwest School District
Appleton School, Town of
Battenkill Valley Supervisory Union
Bennington Rutland Supervisory Union
Burlington School District
Byron School Unit
Carrabassett Valley School, Town of
Champlain Valley School District
Cherryfield School, Town of
Community Regional Charter School
Cutler School, Town of
Ellsworth School, City of
Falmouth School, Town of
Franklin Northeast Supervisory Union
Franklin West Supervisory Union
Greater Rutland County Supervisory Union
Greenville School, Town of
Harwood Unified Union School District
Jonesboro School, Town of
Kingdom East Unified Union School District
Kittery School Department
Lamoille South Unified Union School District
Lewiston School, City of
Lisbon School, Town of
Maine Arts Academy
Maine Connections Academy
Milford School, Town of

Orleans Central Supervisory Union
Patricia A Hannaford Regional Technical School District
Regional School Unit No. 13
Regional School Unit No. 14
Regional School Unit No. 37
Regional School Unit No. 38
Regional School Unit No. 44
Regional School Unit No. 52
Regional School Unit No. 53
Regional School Unit No. 55
Regional School Unit No. 6
Regional School Unit No. 61
Regional School Unit No. 63
Regional School Unit No. 72
Regional School Unit No. 73
Regional School Unit No. 78
River Valley Technical Center
Rutland Northeast Supervisory Union
Slate Valley Unified School District
South Burlington School District
Southwest Vermont Supervisory Union
Springfield School District
Two Rivers Supervisory Union
Washington Central Unified Union School District
White River Valley Supervisory Union
Willimantic School, Town of
Windham Central Supervisory Union
Windham Northeast Supervisory Union
Windham Southeast Supervisory Union

TECHNICAL PROPOSAL

NON PROFIT ORGANIZATIONS

Calais Methodist Home, Inc.
Coastal Counties Workforce, Inc.
Cobscook Community Learning Center
Eastern Maine Development Corporation
Eastern Trails Management District
Grand Chapter of Maine, Order of the Eastern Star
Greater Falls Regional Service Center
Greater Franklin Development Council
Greater Sebago Education Alliance
Home Counselors, Inc.
Jay-Niles Memorial Library
Maine Huts & Trails
Maine Mobile Health Program
Manchester Community Library
Mark & Emily Turner Memorial Public Library
Mechanic Falls Development Commission

Mid Maine Homeless Shelters
Morningview, LLC
Northern Maine Development Commission
Old Orchard Beach Free Public Library Association, Inc
Piscataquis County Economic Development Council
Portland Ballet
River Valley Healthy Communities Coalition
Rural Community Action Ministry
Sacopee Rescue, Inc.
Sacopee Valley Health Center
Schoolic Arts for All
Senior Needs Committee of Wells & Ogunquit
Sheepscot Regional Education Program
Vermont Education Health Initiative
Washburn-Norlands Foundation
Western Maine Transportation Services

TRIBAL GOVERNMENTS

Aquinnah Wampanoag Tribal Housing Authority
Penobscot Indian Nation

Penobscot Indian Nation Enterprises
Pleasant Point Passamaquoddy Tribal Council

FOR PROFIT

Cross Insurance Arena

Vacationland Estates Resort

TECHNICAL PROPOSAL

General Audit Approach

We believe the audit process should be an integral part of how an entity can achieve organizational improvement. An audit can reveal opportunities to improve internal processes and controls, enhance accuracy and efficiency, and increase understanding of the financial position of the entity.

Our technical approach is to use standard programs to direct and document the audit. Auditors use programs to determine the level of examination needed, guide conversations with management, document procedures and tests of controls and gather valuable information. All of our processes are customized, meaning our specific approach is unique to each client. This is a necessity when working with unique organizations of varying size, level of wealth and sophistication, the scope of public services and programs, staff experience and history.

We view our engagements as an ongoing professional relationship, and your auditor and other professionals at our firm will be available to assist with consultation, accounting and other services throughout the year.

Overall Technical Approach

The audit will employ techniques to provide evidence to substantiate the financial statement assertions. Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and banks. We will request written representations from your attorneys as part of the engagement. At the conclusion of our audit, we will also request certain written representations from you about the financial statements and related matters.

The firm uses PPC audit programs to direct and document the audit. These programs are very extensive and are selected based on materiality factors. A list of some audit programs we typically use include:

- General Procedures
- Minutes, Contracts, Policies
- Cash
- Investments
- Revenue, Receivables, Notes Receivable and Receipts
- Expenditures for Goods and Services and Accounts Payable
- Payroll and Related Liabilities
- Inventories
- Property, Equipment, and Capital Expenditures
- Debt and Debt Service Expenditures
- Fund Equities
- Grants and Similar Programs
- Insurance and Self Insurance

TECHNICAL PROPOSAL

Financial statements and schedules will be prepared from the Town's internal financial statements as for each fiscal year end. The financial statements will be presented in accordance with generally accepted accounting principles. All required footnote disclosures will also be included.

The firm is working toward a more streamlined audit approach with the use of trial Balance software to assist with the preparation of financial statements.

Sampling Technique

Audit sampling will be in accordance with the American Institute of Certified Public Accountants Audit and Accounting Guide-Audit Sampling. Audit sampling will be utilized where it will be the most efficient and effective audit tool in the circumstance.

Three phases of audit sampling will be performed: planning, selection and evaluation. The actual selection process will include random, systematic, and haphazard selection.

Scope of Work

Engagement Summary

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information when considered in relation to the basic financial statements taken as a whole. We will also perform and report on any other procedures necessary to comply with Government Auditing Standards (Yellow Book and Single Audit). Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the requirements of the State of Vermont Department of Audit. It will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions.

Our audit will include obtaining an understanding of the entity and its environment, including internal controls, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures.

TECHNICAL PROPOSAL

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements.

An audit is not designed to provide assurance on internal controls or legal and regulatory compliance or to identify deficiencies in those controls and compliance. However, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of your compliance with applicable laws and regulations and the provisions of contracts and agreements. We use a risk-based approach to determine which laws and regulations to test, which includes the use of interactive audit software which allows us to design our field work and tests based on individual client structure, individual needs, and real-time information as we progress. This program's ability to adjust audit designs will indicate additional test work that may be needed based on the level of risk.

We will express an opinion on the fair presentation of the Town's basic financial statements taken as a whole and supporting schedule, in conformity with generally accepted accounting principles and procedures applicable to governmental and nonprofit organizations.

In connection with the examination of the records and financial statements, we will review the system of internal control, operating procedures, and compliance with the budgetary and legal requirements by the Town of Johnson. The review of the internal controls will include an annual review of the related processing controls within the Town of Johnson's operations, to include developing an understanding of policies involving security, documentation, controls and data retention, and testing adherence to those policies. The approach we use includes staff interviews and completing and examining questionnaires.

The Engagement Partner, Audit Supervisor and Audit Manager are available to coordinate with Management regarding scheduling and planning the audit, understanding the control environment, and discussing any management issues that may arise during the audit. The Auditor will issue a letter to Management listing problem areas and suggested improvements. Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations.

Engagement Outline

The engagement will include the following:

- Audit plans developed and reviewed with the Select Board and / or appointed Town staff.
- Audits of the Town of Johnson's basic financial statements in accordance with Generally Accepted Auditing Standards (GAAS); requirements promulgated by the American Institute of Certified Public Accountants (AICPA), and the Government Auditing Standards Board (GASB); and standards contained in *Government Auditing Standards* issued by the general Accounting Office, the Single Audit Act Amendments of 1996 (if applicable), the provisions of the Uniform Guidance, *Audits of States, Local Governments and Nonprofit Organizations*, and related pronouncements regarding any Federal assistance awards.
- Audit of all funds of the municipality.
- Entrance, exit and progress conferences.
- Preparation of financial statements and required supporting schedules. Draft statements will be submitted for review to the appropriate parties.
- At the conclusion of the audit meet with the Select Board and / or appointed staff to discuss the results of the audit and review any findings and/or recommendations included in the Management Letter.

TECHNICAL PROPOSAL

Audit Schedule

- *Planning:* An audit plan will be provided at a progress conference with the Select Board and / or other key Town personnel before field work begins. The role of Town officials in the audit will be discussed, and a list of schedules to be prepared by the staff of Town of Johnson will be provided.
- *Preliminary Work:* Preliminary audit work and audit planning will be conducted as soon as possible, based on discussions with Management at an entrance conference conducted at the onset of the engagement. A list of requested documents for review will be provided to the Town.
- *Field Work:* Field work will commence as soon as possible after discussions with Management at a mutually agreed upon date.
- *Audit:* An entrance conference with the Select Board and / or other key Town personnel to commence year-end audit work will be conducted as soon as possible after the execution of the contract. Town personnel will prepare trial balances and supplemental schedules by the first day of field work, and will make recommendations, revisions and suggestions on the draft reports within ten (10) business days of receiving them.
- *Audited Basic Financial Statement Package*
 - Draft set of financial statements and management letter delivered at a mutually agreed upon date following the completion of the audit.
 - Ten (10) signed and bound copies and an electronic copy of the independent auditors' report and basic financial statements with all the above-mentioned reports for the Town, Provisions of Uniform Guidance and all reports required by Government Auditing Standards delivered following the acceptance of the draft.
- *Management Letter*
 - A detailed letter listing items which go beyond the entity's internal control structure will be provided to the Town of Johnson. Management letters deal with operational and administrative efficiencies and other items of perceived benefit to the Town of Johnson.

COST PROPOSAL

Estimate of Hours and All-Inclusive Maximum Fee

Staff	Rate	Preparation of Financial Statements	Audit of Financial Statements	Total Hours	Cost
Engagement Partner	\$150	1	1	2	\$300
Audit Managers	\$125	0	30	30	\$3,750
Quality Control	\$125	13	0	13	\$1,625
Staff Accountants	\$85	12	33	45	\$3,825
Total				90	\$9,500

ANNUAL FINANCIAL STATEMENT AUDIT PRICE WILL NOT EXCEED \$9,500, broken down as follows:

Audit Year – June 30, 2022:	\$9,500
Audit Year – June 30, 2023:	\$9,500
Audit Year – June 30, 2024:	\$9,500

Additional Annual Price of Single Audit (if required): \$3,000 for each major program

Our price includes travel and all out of pocket expenses related to the audit, and all client communications related to the audit.

Other Services

Hourly rates for accounting services beyond the scope of the audit through non-attest engagements:

- Management Advisory and Consulting: \$125 to \$150 (Principal)
- Accounting Services: \$100 to \$150
- Fixed Asset Services: \$100

Hourly rates are based on the level of expertise required and are subject to change.

Invoicing

Progress bills are sent periodically as work progresses. The final bill will not be sent until the audit is complete and presentation has been made to the Town of Johnson.



JOHNSON HISTORICAL SOCIETY
P.O. Box 383 • Johnson, VT 05656

March 20, 2022

Dear Selectboard members,

At the last Historical Society Board meeting the Board voted to request the Selectboard to reconsider their appointments to the Historical Society Board.

As to the appointment of the Selectboard's representative to the Historical Society, we have heard but not been officially notified that Eben Patch has decided not to serve in that capacity.

The recently amended Historical Society bylaws identify the makeup of the Board members as stated below:

"Section 1. The Society shall be governed by a Board of Trustees, comprised of up to nine (9) members appointed by the Johnson Selectboard at least one of whom is a member of the Town of Johnson Select Board, or their designated representative. The Society may make recommendations to the Select Board to complete the slate of Trustees."

The amended bylaws were submitted to the Selectboard with a request to review and sign off on the amendments. The Selectboard declined to do so, therefore the Historical Society Board adopted the amendments.

The decision to appoint a member of the Selectboard or their designee to the HS Board is entirely your decision, but we would greatly prefer a person who was willing and able to attend meetings and be an active participant.

As for the appointment to fill the vacancy created by the retirement of Dean West, the Historical Society Board feels there is duly adopted Selectboard policy for making appointments to fill vacancies. We understand how this policy may have been overlooked during the annual organizational meeting, but feel the appointment process is worth re visiting. The HS board was not consulted about a list of candidates, asked for a recommendation, or asked to provide our own list of prospective candidates.

Additionally, we request there be a "standing agenda item" along the lines of Historical Society Report added to the Selectboard Agendas, monthly. We made this request previously and were advised it would be an agenda item every other month. I attended a Board meeting in February, thinking it would be on the agenda. It was not, and after sitting through the meeting I went home

without speaking to issues we had. It seems a simple request and will not take time out of your meetings if there is nothing to report. The item can simply be passed over if there is no report.

Thank you for your consideration of our requests.

Richard Simays

President, Johnson Historical Society