



Town of Winhall, Vermont

2021

ANNUAL TOWN REPORT

FISCAL YEAR

JULY 1, 2020 to JUNE 30, 2021

Community Information

Winhall Population: 1,182 www.winhall.org **Registered Voters: 792**

Town Clerk & Treasurer winclerk@comcast.net (802) 297-2122 office

Delinquent Tax Collector N/A (802) 297-0342

Town Administrator townadmin@winhall.org (802) 297-2119

Select Board

Scheduled Meetings: 1st and 3rd Wednesday of every month, starting at 5:00 PM

Winhall Planning Commission wpczba@winhall.org

Scheduled Meetings: 1st and 3rd Tuesday of every month, starting at 7:30 PM

School Board

Scheduled Meetings: 3rd Tuesday of every month, starting at 5:00 PM

Zoning Board of Adjustment Meetings scheduled as necessary

Zoning Administrator wpczba@winhall.org (802) 297-1820

Health Officer healthofficer@winhall.org

Animal Control Officer patwsalo@gmail.com (802) 297-1032

Facilities Manager facilities@winhall.org

Board of Listers winlister@gmail.com (802) 297-2151

Scheduled Meetings: Meetings scheduled as necessary

Memorial Library www.winhallmemoriallibrary.org (802) 297-9741

Emergency Response 911
 Police Department (non-emergency) (802) 297-2121
 Fire Department (non-emergency) (802) 297-9823

Highway Department highway@winhall.org (802) 297-2120

Transfer Station transfer@winhall.org (802) 297-2130

Hours: Monday, Tuesday, Friday, 8:00AM to 4:00PM

Saturday - Sunday, 9:00AM to 4:00PM

Open Week of Christmas (closed Christmas Day) and week of New Year's

Open Wednesdays following a Monday or Tuesday Holiday

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Delinquent Tax Report as of June 30, 2021

2021

DeCastro Living Trust	\$6,612.71
Dinino, Ennio	\$1,405.88
Dinino, Ennio & Giuliano	\$1,632.58
Elite Manufacturing Group	\$1,658.60
Feuerstein, Elise Meyer	\$6,980.91
Franco, Christopher	\$1,333.38
Gu, Zhimin	\$1,845.05
Hagerman, Kenneth D.	\$5,863.19
Hatt, Connor J.	\$316.54
Hyman, Andrew & Miriam	\$3,801.83
Johnson, Erik & Tina	\$2,053.91
McNeel, Andrea	\$7,371.54
Morgan, James & Michele	\$108.41
O'Flaherty, Helen	\$108.41
Palmieri, Angelo	\$1,045.02
RHM Real Estate	\$1,626.08
Stratton Corporation Realty	\$1,762.66
Tedd, Thomas H.	\$6,504.30
Weber, Anthony W.	\$13,505.09
Young Land Development	\$2,929.10
<u>Young Land Development</u>	<u>\$1,626.08</u>
Total 2021	\$70,091.27

2020

DeCastro Living Trust	\$464.95
Derby, Steven & Yon	\$190.02
Elite Manufacturing Group	\$1,574.37
Feuerstein, Elise Meyer	\$553.08
Franco, Christopher	\$1,265.67
Greenfield, Jeffrey	\$885.78
Gu Zhimin	\$833.56
Hatt, Charles	\$3,397.20
Hyman, Andrew & Miriam	\$4,632.31
McNeel, Andrea	\$6,997.20
Morgan, James &	\$102.90
O'Flaherty, Helen	\$102.90
Palmieri, Angelo	\$991.96
RHM Real Estate	\$1,543.50
Tedd, Thomas H.	\$5,122.50
<u>Weber, Anthony W.</u>	<u>\$12,819.28</u>
Total 2020	\$41,477.18

2019

Feuerstein, Elise M.	\$4,548.63
Franco, Christopher	\$1,193.59
O'Flaherty, Helen	\$97.05
Palmieri, Angelo	\$935.47
<u>Weber, Anthony W.</u>	<u>\$12,089.24</u>
Total 2019	\$18,863.98

2018

O'Flaherty, Helen	\$97.68
Palmieri, Angelo	\$941.63
<u>Weber, Anthony W.</u>	<u>\$12,168.97</u>
Total 2018	\$13,208.28

2017

O'Flaherty, Helen	\$102.03
Palmieri, Angelo	\$983.52
<u>Weber, Anthony W.</u>	<u>\$12,043.56</u>
Total 2017	\$13,129.11

2016

O'Flaherty, Helen	\$99.70
<u>Palmieri, Angelo</u>	<u>\$961.06</u>
Total 2016	\$1,060.76

2015

O'Flaherty, Helen	\$96.43
<u>Palmieri, Angelo</u>	<u>\$929.54</u>
Total 2015	\$1,025.97

2014

O'Flaherty, Helen	\$91.33
<u>Palmieri, Angelo</u>	<u>\$880.37</u>
Total 2014	\$971.70

Grand Total \$ 159,828.25

Elected Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Moderator	Scott Bushee	2022
Town Clerk	Elizabeth Grant CMC, CVC	2022
Town Treasurer	Elizabeth Grant CMC, CVC	2022
Select Board	E. Stuart Coleman, Chair	2024
	Julie Isaacs, Vice Chair	2022
	William B. Schwartz, Esq., Member	2023
Listers	Doug Poulter	2023
	Raymond Guttroff	2024
	Lucia Wing	2022
Delinquent Tax Collector	Kathryn Coleman	2022
Grand Juror	Alexander Bilka	2022
Town Agent	Alexander Bilka	2022
Justices of the Peace	Timothy Apps	2022
	Christina Mackenzie	2022
	Raymond Guttroff	2022
	Megan McMahon	2022
	Tara Van de Velde	2022
School Moderator	Scott Bushee	2022
School Treasurer	Elizabeth Grant	2022
School Directors	Jennifer Samuelson	2023
	Dean Gianotti, Jr.	2022
	Meridith Dennes	2024

Appointed Officials

<u>Position</u>	<u>Official</u>	<u>Term Expires</u>
Chief of Police	Derrick Tienken	06/30/22
Town Administrator	Lissa Stark	06/30/22
Secretary to the Boards	Lucia Wing	06/30/22
Assistant Town Clerk	Alexander Bilka	04/27/22
Assistant Town Treasurer	Kathryn Coleman	04/27/22
Planning Commission	Marcel Gisquet, Chairman	06/30/22
	Robert McIntyre	06/30/22
	Tamatha Blanchard	06/30/23
	Patricia Glabach	06/30/23
	Cliff DesMarais	06/30/22
	Jerome Driscoll	06/30/22
Zoning Administrator	Lucia Wing	06/30/22
	Lucia Wing	06/30/22
Curator of the Museum	Vacant	
Energy Coordinator	Vacant	
Zoning Board of Adjustment	Doug Poulter, Chair	06/30/22
	Julie Isaacs	06/30/22
	Anne Filley	06/30/23
	Robert McIntyre	06/30/22
	Dean Gianotti Sr.	06/30/22
Windham Regional Commission	Vacant	
	Vacant	
Winhall Beautification Committee	Julie Isaacs, Chair	N/A
Town Health Officer	Mike Wilson	01/31/23
Forest Fire Warden	Lawrence Jenks	01/01/22
Assistant Fire Warden	Vernon Jenks	01/01/22
Trustee of Public Funds	Select Board	N/A
Cemetery Commissioners	Select Board	N/A
Fence Viewers	Select Board	N/A
Pound Keeper	Patrick Salo	06/30/22
Animal Control Officer	Patrick Salo	06/30/22
Tree Warden	Stuart Coleman	04/27/22
Council on Aging	Vacant	N/A
Town Service Officer	Elizabeth Grant	04/27/22
Recreation Committee Chair	Laura Gianotti	06/30/22

**STATE OF VERMONT
BENNINGTON COUNTY, SS:
TOWN OF WINHALL WARNING**

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting are hereby notified and warned to meet at the Winhall Highway Garage at 64 Old Town Road in said town on Tuesday, March 1, 2022 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On March 1, 2022, polls will be open from 10:00AM to 7:00PM. Social distancing required.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, February 28, 2022.

Vermont's Elections Management Platform has streamlined the elections administration process, providing voters with greater access to voter specific information. By using the My Voter Page, a registered voter can check registration status, access voter-specific elections information, including directions to a polling place and polling hours, view a sample ballot, and request/track an absentee ballot. We encourage voters to log into their My Voter Page to learn more at: <http://mvp.sec.state.vt.us>. Online voter registration is available at: <http://olvr.sec.state.vt.us>.

Elizabeth Grant, CMC/CVC
Winhall Town Clerk

**TOWN OF WINHALL, VERMONT
TOWN MEETING WARNING**

The legal voters of the Town of Winhall are hereby warned and notified to meet at the Winhall Highway Garage at 64 Old Town Road on Tuesday, March 1, 2022 to transact the following business;

(The polls will be open for voting on Articles requiring Australian ballot at 10:00AM and will close at 7:00PM.)

ARTICLE 1: To elect all Town Officers as required by law. (Australian Ballot)

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Select Board as presented in the 2021 Town Report? (Floor Vote)

ARTICLE 3: Shall the voters indicate support for the concept of a regional fieldhouse at the Dana Thompson Recreation Park in Manchester, with the understanding that towns would participate in its construction costs under a formula based on a combination of grand list, population and distance, in exchange for a special use status for those who live or own a second home in the Town of Winhall? This article is advisory in nature and does not bind the town to further action. (Floor Vote)

ARTICLE 4: To transact any other business that may legally come before the meeting.

Winhall Select Board
E. Stuart Coleman, Chair
Julie Isaacs, Vice Chair
William Schwartz, Member

TOWN OF WINHALL, VERMONT SETTING THE TAX RATE ~ COMPUTATIONS FOR 2021-2022

AMOUNT TO BE RAISED BY TAXES FROM 2021/2022 PRINTED BUDGET	\$3,676,897.00
PLUS (Articles from Town Meeting)	+ <u>0.00</u>
TOTAL AMOUNT TO BE RAISED BY TAXES	\$3,676,897.00
TOWN OF WINHALL GRAND LIST FOR 2021	\$7,002,808.35
Calculation: Divide the amount to be raised by taxes by the Grand List	\$3,676,897.00 <u>\$7,002,808.35</u> = \$0.5251 2021/2022 Town Tax Rate

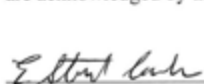
The 2020/2021 Town Tax Rate was \$0.4887
 The 2019/2020 Town Tax Rate was \$0.4122
 The 2018/2019 Town Tax Rate was \$0.3101
 The 2017/2018 Town Tax Rate was \$0.3298
 The 2016/2017 Town Tax Rate was \$0.4570
 The 2015/2016 Town Tax Rate was \$0.3827

TOWN OF WINHALL EDUCATION TAX RATES FOR 2021-2022
 CALCULATED BY THE VERMONT COMMISSIONER OF TAXES

HOMESTEAD EDUCATION TAX RATE
 Base Homestead Tax Rate for FY22: \$1.7793
Combined Town Tax Rate and Homestead Tax Rate: \$2.3044

NON-HOMESTEAD* EDUCATION TAX RATE
 Base Non-Homestead Tax Rate for FY22: \$1.6409
*Previously called "Non-Residential"
Combined Town Tax Rate and Non-Residential Tax Rate: \$2.1660

The calculation of the Town Tax Rate is accepted, and the calculations performed by the State of Vermont are acknowledged by the Town of Winhall Select Board.



 E. Stuart Coleman, Chair



 Julie Isaacs, Vice Chair



 William Schwartz, Member

July 7, 2021

WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Winhall Town Garage at 64 Old Town Road on Tuesday, April 27, 2021 at 10:00 AM to transact the following business.

Town Moderator calls Town Meeting to order at 10:00 AM; Pledge of Allegiance; non-voters allowed to speak; Head of School at Maple Street speaks; Head of School at Long Trail speaks; Head of School at Mountain School speaks; Head of School at Stratton Mountain School speaks; Head of School at Burr & Burr Academy speaks. Jennifer Samuelson, Chair Winhall School Board speaks: discusses projected tax rate for current year; discusses existing enrollment now and in the future; tuition; special education; School Board Budget Information Report; and other. Town Moderator reads Winhall Town School District Warning.

Article 1: To elect one (1) School Director for a three-year term (to be voted by Australian Ballot).

Article 2: To elect a Moderator for the ensuing year (to be voted by Australian Ballot).

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2021 through June 30, 2022?

No discussion; motion to approve Pat Glabach, seconded by Christy Boswell; Article 3 passes.

Article 4: Shall the voters of the school district approve the school board to expend \$4,435,825, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$19,782 per equalized pupil. The project spending per equalized pupil is 4.7% higher than spending for the current year.

Discussion: Teresa Ameden speaks relative to Article 4; motion to approve David Squires; seconded by Jeff Yates; Article 4 passes.

Article 5: Shall the voters approve payment for the announced tuition rate of Burr & Burton Academy in the amount of \$18,490 for the 2021-2022 school year for resident pupils in grades 9-12 who attend Burr & Burton Academy?

No discussion; motion to approve Christy Boswell; seconded by Pat Glabach; Article 5 passes.

Article 6: To transact any other business which may legally come before the meeting.

No other business; Bill Schwartz speaks and thanks the Winhall School Board for their efforts during a very difficult year.

Town Moderator recesses Town Meeting until 7:00 PM; motion by Jennifer Samuelson; seconded by Meredith Dennes; passes.

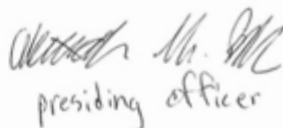
Absentee voting will be permitted on all matters to be voted upon by Australian ballot. For the purposes of Australian balloting, the polls will be open at the Winhall Town Garage at 64 Old Town Road from 10:00 AM to 7:00 PM on Tuesday, April 27, 2021.

The legal voters of Winhall Town School District are further notified that voter qualification, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51, and 55 of Title 17, Vermont State Statutes.

Dated this 18th day of February 2021

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair
Meredith Dennes, Clerk
Dean Gianotti Jr.



presiding officer

STATE OF VERMONT
BENNINGTON COUNTY, SS:
TOWN OF WINHALL WARNING

Meeting Minutes

The inhabitants of the Town of Winhall qualified to vote in the annual Town Meeting are hereby notified and warned to meet at the Winhall Town Highway Garage on Old Town Road in said town on Tuesday, April 27, 2021 at 10:00AM to transact the business below, to be done from the floor as well as Australian ballot for elected officials and ballot articles. On April 27, 2021, polls will be open from 10:00AM to 7:00PM. Social distancing and facial coverings are required.

Any voter unable to come to the polls may request an absentee ballot by contacting the Town Clerk no later than 1:00PM on Monday, April 26, 2021.

Vermont's Elections Management Platform has streamlined the elections administration process, providing voters with greater access to voter specific information. By using the My Voter Page, a registered voter can check registration status, access voter-specific elections information, including directions to a polling place and polling hours, view a sample ballot, and request/track an absentee ballot. We encourage voters to log into their My Voter Page to learn more at: <http://mvp.sec.state.vt.us>. Online voter registration is available at: <http://olvr.sec.state.vt.us>.

Elizabeth Grant, CMC/CVC
Winhall Town Clerk

TOWN OF WINHALL, VERMONT
TOWN WARNING

The legal voters of the Town of Winhall are hereby warned and notified to meet at the Winhall Town Highway Garage on Old Town Road on Tuesday, April 27, 2021 to transact the following business;
(The polls will be open for voting on Articles requiring Australian ballot at 10:00AM and will close at 7:00PM.)

Town Moderator opens Town of Winhall Meeting at 10:50 AM; Town Moderator reads Town of Winhall, Vermont Town Meeting Warning.

ARTICLE 1: To elect all Town Officers as required by law. (Australian Ballot)

ARTICLE 2: Shall the Town approve the budget proposed by the Winhall Select Board as presented in the 2020 Town Report? (Floor Vote)

No Discussion: motion to approve Pat Glabach; seconded by Adam Froelich; Article 2 passes.

ARTICLE 3: Shall the Town Opt-In to allowing retail sales of cannabis in Town, subject to State of Vermont regulations?

Adam Froelich presents cannabis opt-in, opt-out Article. Discussion follows: Jeff Yates speaks; Travis Dobson speaks; Teresa Ameden speaks; Cliff DesMarais speaks; Dean Gianotti Jr. speaks; Al Bilka speaks; Lee Gregory speaks; Christy Boswell speaks; Barbara Coleman speaks; Jennifer Samuelson speaks; Andrea Ameden speaks. Motion to approve Article 3 Barbara Coleman; seconded by Dean Gianotti Jr.; Article 3 passes.

ARTICLE 4: To transact any other business that may legally come before the meeting.

Julie Isaacs speaks relative to Green-Up Day on May 1, 2021; rabid racoon identified so reminder- please license your dogs; Chief of Police, Derrick Tienken welcomed and commended by the Town of Winhall.

Town Moderator recesses Town Meeting until 7:00 PM; motion by Stuart Coleman; seconded by Steve Avison; passes.

Winhall Select Board
Julie Isaacs, Chair
E. Stuart Coleman, Vice Chair
William Schwartz, Member



Elizabeth M. Bell
presiding officer

Winhall Select Board

We made it through 2021, it has been a year we all would like to forget. I first want to thank all of our citizens and town employees for working together to get through this far in the pandemic. This community is a special place as the people who could not get out or were worried due to health concerns were checked on by groups of employees and volunteers to make sure they had the things they needed to stay home and be safe. Special thanks in this effort go out to Beth Grant, Laura Gianotti and the Police Dept. who continue this effort to keep town residents safe. PLEASE POST your E911 number on your house or at the end of your driveway to help our services find you when you call for help.

We would like to thank all of our town Employees from the Police Department under the direction of Chief Derrick Tienken and all of our officers who are trained emergency medical technicians (EMT's) and respond to medical emergencies in town and in nearby neighboring locations. We are fortunate to have dedicated officers and leadership to make this a safe place to live and work. We thank Chief Whitesell for his years of service and wish him well in his future endeavors.

The transfer station under the direction of Scott Bushee and assistant Jody Rowe who keep the job of disposing of our waste at the transfer station clean and orderly and strive to make us an excellent example of how much we can recycle helping to decrease as much as possible from going to a landfill. We also welcome Evan Coleman as a transfer attendant to help us through the busy times as an able, willing assistant with a smiling face. Thank you gentlemen for your continued efforts.

The highway crew under the direction of Trevor Dryden deserves big thanks for keeping our roads plowed, sanded and safe. They are always looking to the future for changes to make to keep the roads in good repair. No matter what weather is thrown at them in the middle of night or on holidays they strive to keep the citizens safe and able to travel about the area. Thank you Trevor, Donny, Kenny and our newest member John for the continuing work on upgrading and replacing decaying culverts and keeping the roadways in good shape.

Special thanks go out to the Zoning Board and Zoning Board of Adjustment under the guidance of Lucia Wing and Marcel Gisquet and all of the volunteers on the board whose efforts to keep the growth of our community on track and making this a place we want to live in. The continued study of the Air B&B industry has us trying to come up with suggestions to keep the quiet homesteads and neighborhoods nice places to live in even with short term rentals happening next door. Kudos go to Doug Poulter in the lists office who is working diligently to keep our records up to date, keeping the state happy as our level of property value is changing rapidly.

A big Thank You should go to Beth Grant, Town Clerk for being the first smiling face that a lot of people see or talk to when they come to town. Beth is the person who fields the calls of who are the best contacts to answer their questions and concerns. Thank you Beth for your efforts. A big round of applause goes out to Laura Gianotti and the dedicated group of volunteers who have turned the old town hall into the Winhall Community Arts Center (WCAC) welcoming one and all with classes and activities that so many citizens/families enjoy and utilize. During COVID the fun goes down "the chute" keeping the center forefront in our communities place to go. Decorating our building and section of Rt 30 welcoming visitors has also been well received. The food pantry which was relocated there has seen a lot of use. Thank you guys and girls for your efforts helping others.

The Winhall Fire Dept which is a very well equipped and trained group of men and women who spend countless hours on training and time spent (away from home or work) on calls from accident scenes, assisting the police or state road crew with safe traffic flow, fires, wilderness rescues and lots of smoke/carbon monoxide detectors going off. [PLEASE LEARN how to maintain your alarm and post directions on your refrigerator or near the alarm panel with directions on the operation and how to cancel an unnecessary alarm (who to call) so we don't have to over burden the Volunteers with unnecessary calls.] I wish to thank my fellow Board members Julie Isaacs and Bill Schwartz for their diligent service to the town of Winhall and thank them for times when we have disagreed but came out of it, still on the best side for the town. I would also like to thank all of the past board members who helped lead the Town of Winhall through the years to a place/community people want to live in. Hoping not to forget anyone, last but not least thanks Lissa Stark, town administrator who keeps the selectboard up to date and on track with all things legal and/or constantly changing that we have to deal with.

E. Stuart Coleman, Chair, Winhall Selectboard



WINHALL POLICE & RESCUE
Derrick Tienken
Chief of Police & Rescue
113 Vermont Route 30
P.O. Box 139
Winhall, Vermont 05340



Dear Citizens, Property Owners & Friends of Winhall,

Winhall Police & Rescue continues to provide the Winhall community with highly skilled, motivated and professional officers. Our officers are also cross-trained as certified EMT's and respond to medical emergencies within the community. Our cruisers are equipped with medical equipment that has and will continue to save lives.

We continue to improve as individuals and as an Agency to ensure that we are providing you with the very best services. Officer's Greg Eckhardt and Tom Curran, along with Administrative Assistant, Nicole Dernier successfully completed Emergency Medical Technician classes. Each of them worked extremely hard reaching this goal and are all now certified Vermont EMT's. We continue to add motivated volunteers to our Winhall Rescue roster as well. Longtime Winhall Rescue member, Elizabeth Oakes recently obtained her Paramedic certification, adding valuable skills to our team which will certainly benefit the citizens of Winhall. I would also like to recognize volunteer, Sara Avison who has also obtained her EMT certification this year. This year we have been able to grow our Rescue roster to 22 certified members including both Full/Part Time officers and volunteers. If you are interested in becoming a volunteer, please reach out to us at the office.

During the past year I have had the opportunity to promote officers within our Department to leadership positions. Jeremiah Rogers was promoted to the position of Sergeant and John Behan was promoted to the position of Corporal. Both Jeremiah and John have become valuable leaders within our organization and the Winhall community. Jeremiah and John continue to seek out ways to improve as leaders and have just recently completed the FBI Supervisor Leadership Training in Hampton, New Hampshire. Be sure to congratulate Jeremiah and John when you see them.

I would also like to recognize Officer Jacob Lacasse. Officer Lacasse has been with the Department for 5 years and has always had a great work ethic and remains highly motivated. In 2021, Officer Lacasse had two major accomplishments. Officer Lacasse successfully completed the Firearms instructor course and is now a Certified Firearms Instructor. Officer Lacasse was also accepted into the highly competitive Vermont Drug Recognition Expert (DRE) program where he completed a rigorous academic course before successfully completing field certifications in Jacksonville, Florida. A drug recognition expert is a police officer trained to recognize impairment in drivers under the influence of drugs other than, or in addition to, alcohol and identify the category or categories of drugs causing the impairment. These skills will be very valuable as we continue our work to reduce drug and alcohol impaired drivers in Vermont.

This summer Officer Mitchell Maynard left the Winhall Police Department for an opportunity with the Franklin County Sheriff's office. We wish Mitchell well with his new agency. Officer Greg Eckhardt replaced Officer Maynard on the Full-time roster after working part-time with our department for a short time. Greg came to the Winhall Police after 22 years of service with the Vermont Fish and Wildlife Department as a Warden. Officer Stephen Slesman joined us in a Per-Diem role after six years with the Bennington Police Department where he rose to the rank of Sergeant. Officer Slesman has been a great addition to our team.

Communication is key in preventing and solving crimes. We post advisory notices such as road closures, storm updates, press releases, crime trends or incidents, crime prevention strategies, etc. through Nixle, Facebook, Instagram and Twitter. I encourage you to visit and like our Facebook page. If you would like to be added to our Nixle email list, please email Nicole Dernier at nicole.dernier@vermont.gov.

Our emphasis on community policing continues to be a priority. Trust between citizens and their police department is the cornerstone of this philosophy. If you need assistance please don't hesitate to call. We pride ourselves as being a full-service department. If you see something that doesn't seem quite right in the area, call us, you are not bothering us. We work closely with our community members and partners in order to continue to keep this one of the safest communities within Vermont.

Respectfully,
Derrick Tienken
Chief of Police & Rescue

Winhall Fire Department

PO Box 141
Bondville, Vermont 05350
winhallfd@gmail.com

December 31, 2021

Yearly summary report for October 01, 2020 to September 30, 2021

Calls for the year:

Motor Vehicle Accidents: 26

CO Alarms: 12

Technical rescue: 7

Tree on Fire: 2

Dumpster Fire: 1

Brush fire: 3

Chimney Fires: 2

Landing Zone: 1

Set up landing zone: 1

Fire Alarms: 58

Wires Down/ Trees on Wires: 3

Structure Fires: 10

Smoke in House: 3

Gas Odor Investigation: 6

Smoke in Area Investigation: 8

Assist police: 2

Service Call: 1

Total number of calls: 145

Trainings: 9

Monthly Meetings: 8

2022 Elected Line Officers

Chief: Steve Avison

First Assistant Chief: Ron Stark

Second Assistant Chief: Herb Hewes

First Captain: Randy Ameden

Second Captain: Elton Coleman

Safety Officer: Stuart Coleman

Training Officer: Ron Stark

2022 Elected Administrative Officers

President: Stuart Coleman

Vice President: Mark Weikert

Treasurer: Sara Avison

Secretary: Ron Stark

First Trustee: Mark Weikert

Second Trustee: Matt Folts

Third Trustee: Brendan Curry

Important reminders for our Town residents

It is important to keep your fire alarms, smoke and CO detectors in good working order.

NOTE: EXIT THE PREMISES WHEN YOUR ALARMS/DETECTORS GO OFF! Please check the dates on your smoke detectors, as they are only good for 8-10 years, and CO Detectors are only good for 5-7 years. You can find the manufacture date on the back of the detector. This includes hardwire detectors too. If you have a fireplace, wood or pellet stove and it is time to remove the ashes, it is imperative you put the ashes in a metal container and immediately place this container outside away from any combustible material, such as your house, deck and garage area.

Please make sure your flue in your fireplace is open before starting a fire to avoid the smoke going into your house and causing your fire alarms to go off. Please make sure you have your fire alarm monitoring companies contact number and access pin number if needed in case of a false alarm due to smoke from cooking, or the chimney when the flue is left closed. This information is also important to the occupants that are renting your house from you in case this happens while they are renting your house.

Please dial **911** for all emergencies.

Thank you for your continued support.

Sincerely, Steve Avison, Chief of Winhall Fire Department

Board of Listers

The State of Vermont has informed the Board of Listers of Winhall's Equalized Education Property Value, Common Level of Appraisal (CLA.) and Coefficient of Dispersion (COD).

Equalized Education Grand List: \$756,160,952

COD (Coefficient of Dispersion): 16.6%

COD measures the uniformity of appraisals for properties on the Grand List by expressing the average deviation from the mean difference between assessment and market value of sold properties, as a percentage of the median. The lower the number, the less deviation. COD normally ranges between 10% to 20%. The State of Vermont requires town wide reappraisal when COD exceeds 20%.

CLA (Common Level of Appraisal): 92.71%

CLA measures how close a town's local appraisals are to fair market value by using sales data to determine the ratio of the aggregate value of local education property tax Grand List to the aggregate value of the equalized education property tax Grand List. The higher the number, the better. The State of Vermont requires town wide reappraisal when the CLA falls below 85% or exceeds 115%.

Beginning shortly after onset of the Covid pandemic, both volume and price of property sales in Winhall increased significantly. This will challenge current and future CLA and COD values.

Planning Commission

The Winhall Planning Commission drafts the Winhall Town Plan, Zoning Ordinance, and Subdivision Regulations as well as the Highway Ordinance and Flood Hazard Regulations, reviews proposals of amendments to the above, reviews site plans of commercial development, and reviews subdivision proposals. The Planning Commission meets in the Town Hall at 7:30 PM on the first and third Tuesdays of each month. Everyone is welcome to attend these meetings and to comment on any proposals before the Commission.

In 2021 the Winhall Planning Commission

- Reviewed the Town of Winhall's vote to opt-in on Act 164.
- Continued discussion relative to short-term rentals in Winhall.
- Approved a 4-lot subdivision located on Read Road proposed by Carolyn and Robert Crabtree.
- Approved a 5-lot subdivision located on French Hollow Road proposed by the Molinelli Family Trust.
- Approved a Site Plan for Donna Evans, 271 VT Route 30, for a proposed farm stand business.
- Reviewed information sent by VTrans relative to helipads & airstrips in municipalities around Vermont.
- Approved construction of an access road for the subdivision on Old Ridge Road in High Meadow.
- Held its annual organizational meeting.

The Planning Commission hears discussion on all aspects of planning and development. Members of the public are invited to attend these sessions.

WINHALL PLANNING COMMISSION

Marcel Gisquet, Chair

Tami Blanchard, Vice-Chair

Cliff DesMarais, Treasurer

Lucia Wing, Secretary

Patricia Glabach

Jerome Driscoll

Robert McIntyre

Zoning Board of Adjustment

The Zoning Board of Adjustment acts as the Board of Appeals when a permit has been denied by the Winhall Zoning Administrator. The Board hears appeals for variances and conditional use permits and amendments to permits already granted.

In 2021, the Zoning Board of Adjustment took the following action:

- Held an organizational meeting.
- Approved a conditional use permit for the Pinnacle Lodge for a proposed concert series.
- Approved a variance for new construction proposed by Gayle & Kevin Kresge, 36 Beaver Street.

The Zoning Board meets in the Town Hall as needed. Special meetings are called pursuant to public notice. Everyone is welcome to attend these meetings and to comment on any proposals before the Board.

WINHALL ZONING BOARD OF ADJUSTMENT

Doug Poulter, Chair

Julie Isaacs, Vice-Chair

Anne Filley

Dean Gianotti Sr.

Robert McIntyre

Zoning Administrator

The Zoning Administrator, recommended by the Planning Commission and appointed by the Selectboard, administers and enforces the Winhall Zoning Regulations as provided by law. After review, the Zoning Administrator issues zoning permits in conformance with the provisions of these Regulations and the duties of this position.

In 2021, the Zoning Administrator acted on 80 zoning applications to include: Additions, Barns, Garages, Signs, Renovations, Porches, deck, roof extensions & dormers, Breezeways, Entryways, Single family residences, Sheds, Conditional & change of uses, and New businesses.

NOTEWORTHY was the increased number of new single-family home construction proposals and complete interior re-designs of existing homes.

The Zoning Administrator is always available to help guide applicants through the process, meet on site, or answer any questions.

Lucia Wing, Zoning Administrator

Winhall Memorial Library Annual Report

July 1, 2020-June 30, 2021

Board of Trustees

Officers

Allie Matrone & Elaine Villano

Patricia Glabach

Tamatha Blanchard

Board Members

Judy Reynolds

Vicki Smul

Steve Obierz

Pat Meulemans

Carolann Mitchell

Statistics

Patron visits: 466

Books circulated: 1365

Items received via courier: 116

New Accounts since 5/20: 81

Highlights & Acknowledgements

Curbside pickup was continued throughout the fiscal year until Governor Scott lifted the State of Emergency in June. The library saw an influx of new patrons, with a large number of books being shared via curbside.

The Library returned to "normal" operations in August 2021, opening for 16 hours per week including Saturdays.



Mid-August 2021, Dawn Santos stepped down after 5 years. Dawn is missed by her patrons. Her work here left an indelible mark. To quote one trustee, "she brought the library into the 20th century."

Virginia Morgan, a graduate of UVM and a Vermont certified school library media specialist, took over the Director's position on August 17, 2021. Virginia started her career as an assistant librarian at BBS (now BBA) while getting her Master of Library Science from Syracuse University and then worked at LTS for 13 years. Virginia repatriated in June from Switzerland where she was the Diploma Programme Librarian and Extended Essay Coordinator at an International

Baccalaureate boarding school. Virginia is working on getting both adults and children back into the library after the COVID-19 hiatus, joining the Catamount Library Network (a consortium of 24 Vermont libraries that share a robust circulation/cataloging software), and increasing use of interlibrary loan and the digital collection. The 2021 #Giving Tuesday funds were raised to pay the fees associated with membership in the Catamount network.

Grant Awards and Fundraising

- The Vermont Community Foundation (VT COVID-19 Pandemic Response Fund) Awarded \$1500 to enhance public internet access. WML purchased 3 Chromebooks for patron checkout in order to allow outdoor/parking lot access to the Internet through the WiFi hotspot. 2 study carrels were also purchased.

A Wifi Hotspot was installed through a grant from the Vermont Department of Public Service in the fall of 2020.

- Interlibrary Loan Courier Service Grant Award
Awarded \$563 to subsidize the cost of interlibrary loan courier delivery service. WML shares our stop with Jamaica Library. Books are received/ sent in a large bin rather than individually mailed, a cost-cutting measure.

- Summer Performance Grant/Vermont Department of Libraries
WML was granted \$200 for a 2021 Vermont Summer Program Performer. WML teamed up with our friends at the Jamaica Memorial Library to host an event at the park next to the library. We had the wonderful Ed Popielarczyk's Magic Show in July 2021 with attendance of over 50 children and adults.

- Vermont Public Libraries Equipment and Supplies Grant (IMLS American RPA)
WML was awarded \$2000 in federal funds in order to support library programs and services during pandemic conditions. Funds were received in November and are designated for 2 reading chairs that can be wiped down and 2 childrens' book mobiles that will enhance social distancing.

- Maple Syrup Fundraiser, Quilts Raffle, Plant Sale, # Giving Tuesday 2020

Winhall Community Arts Center

3 River Rd, Winhall

297-1586 -Laura

Board Members: Laura Gianotti, Jessica Flannery,
Kathy Ives, Katrina Fleck, Buffy Belinar



It's hard to believe we first opened our door 7 years ago! In that time, we have seen many changes. Not only to our building, but to our community as well. Welcome new town members from near and far! First, was the shut down to remodel the building and then the shut down due to COVID. Through it all, with the help of amazing community members, we have still been able to offer COVID-Safe opportunities and community outreach.

This past winter, we offered Craft Drops down-the-chute and into your car window. In the summer, we set up tables, crafts and snacks at the Bondville Concert series and offered a fun outdoor Tee Pee making class. Fall brought time for us to gather for a Make One and Take One Scarecrow class that helped us to decorate the town! Halloween- in- the -'Ville brought together community families, local businesses, the Winhall PD, FD and Transfer Station for trick or treating fun, ending at the Haunted House Down- the-Chute drop at the Center. We worked with The Grindstone Pub and the Red Fox to offer Thanksgiving meals to 42 community members that couldn't spend time with family due to COVID. 28 Families were able to find winter ski and snowboarding gear at our 6th Annual JISP Gear Giveaway!

This Winter brought back Terrific Tuesdays Craft Drops, the Holiday Toy Drive in partnership with the Winhall Fire Department, the 2nd Annual Winhall Santa Parade and, in coordination with Wohler Realty Group and local families, we distributed 20 filled to the brim Holiday Food Baskets!



With the purchase of several air purifiers, we are hoping to safely open our doors again to the community for classes and get togethers in 2022. Without the support of our community, none of this would have been possible. It's been amazing to watch our little town come together to support one another. Thank you to everyone who donated - whether finically or with their time, energy, ideas and manpower.

We can't wait to see what the new year brings!



Just Neighbors

Just Neighbors is a 501(c)(3) all volunteer organization dedicated to assisting our neighbors in crisis by ensuring that individuals have basic life necessities. We support individuals, families and seniors in meeting their housing, transportation, safety, health and security needs.

This includes the following services:

- Firewood – provided in partnership with Burr & Burton's Mountain campus, delivered by our volunteers
- Emergency funds - provided for housing, fuel assistance, etc. and are in the form of grants
- Transportation – financial support for The Mountain Town Connector van
- Other specific community needs – such as warm winter outdoor clothing for children in need

The service area includes the towns of Andover, Bondville, Landgrove, Londonderry, South Londonderry, Peru, Weston, Windham and Winhall.

We would like to take this opportunity to thank our fellow board members, our volunteers and all the "friends of Just Neighbors" for their contributions to our communities!

Just Neighbors

P.O. Box 172, Weston, VT 05161

Help line: 1-802-787-1225

This is a summary of services provided to Winhall residents in the last year (7/1/2020 - 6/30/2021).

Information and Assistance: 23 Calls or Office Visits. Our HelpLine (1-802-885-2669 or 866-673-8376 toll-free) offers information, referrals and assistance to older Vermonters, their families and caregivers to problem-solve, plan, locate resources and obtain assistance with benefits and completing applications. Callers were assisted with applying for benefits, health insurance problems, housing needs, fuel assistance and many other services. Extensive resources are also on our web site at www.seniorsolutionsVT.org.

Medicare Assistance: 6 Calls or Office Visits. Winhall residents received assistance with Medicare issues through our State Health Insurance Assistance Program (SHIP). SHIP provides Medicare education and counseling, orientation classes for new Medicare enrollees, and assistance in enrolling in Part D or choosing a drug plan.

In-Home Social Services: We provided 5 seniors with in-home case management or other home-based assistance (totaling 30 hours) to enable them to remain living safely in their homes. Often minimal services can prevent nursing home placement. A case manager works with an elder at home to create and monitor a plan of care, centered on the individual's personal values and preferences. Many people would not be able to remain in their homes if not for the services of Senior Solutions. We also investigate reports of self-neglect and provide assistance to those facing challenges of abuse, neglect, or exploitation using a community collaboration approach.

Nutrition services and programs: 4 residents received 169 Meals on Wheels provided by The Dam Diner. We financially support these home-delivered meals, as well as the community meals at the Jamaica Community Church and other meal sites in our region.

Senior Solutions administers federal and state funds that we provide to local organizations to help them operate senior meals programs and provide food safety, quality monitoring and oversight. However, these funds do not cover the full cost of providing meals, so local meal sites must seek additional funding. Senior Solutions does not use town funding to support the senior meals program, nor do we benefit from any funds that the town gives to local meal sites. Senior Solutions provides the services of a registered dietician to older adults and meal sites. Assistance is also provided with applications for the 3SquaresVT (food stamp) program.

Volunteer Visitors: Senior Solutions provides volunteers who serve isolated older Vermonters through home visits, telephone reassurance, and help with shopping and other errands. Our Vet-to-Vet program matches Veteran volunteers with Veteran recipients. Our volunteers provided 0 hours of service to 0 residents.

Caregiver Respite: Through grants we provide respite assistance for caregivers of those diagnosed with dementia or other chronic diseases.

Transportation: Senior Solutions provides financial support and collaborates with local and regional transit providers to support transportation services for older Vermonters, that may include a van, a taxi, or a volunteer driver. Special arrangements can be made for individuals without Medicaid who require medical transportation.

Special Assistance: Senior Solutions provides flexible funds that can help people with one-time needs when no other program is available.

Other Services: Senior Solutions supports a variety of other services including health, wellness and fall prevention programs, legal assistance (through Vermont Legal Aid), assistance for adults with disabilities, and home-based mental health services.

Our agency is enormously grateful for the support of the people from the Town of Winhall.
Submitted by Mark Boutwell, Executive Director



Caring For Our Communities in Sickness and in Health

"From the day of its founding, Grace Cottage Hospital has served as a beacon of healing. It is open day and night, serving all comers with respect, compassion, efficiency, professionalism, and wonderful food."
Dr. Robert Backus, Wardsboro, VT

Grace Cottage Family Health & Hospital has served the healthcare needs of our rural community with competence and compassion for more than 70 years. In 2021, Grace Cottage was named "Best Hospital," "Best Emergency Care," "Best Physical Therapy," "Best Pharmacy," "Best Pediatrician," "Best Doctor," and "Best Place to Work" in the *Brattleboro Reformer* Readers' Choice Best of Windham County Awards.

Grace Cottage Hospital is comprised of a 19-bed inpatient facility for acute and rehabilitative care, a 24-hour Emergency Department, a hospice care suite, and laboratory and diagnostic imaging departments. In 2020 and 2021, donations were a "saving grace," allowing Grace Cottage to stay vigilant and prepared during the pandemic. Donations also allowed us to upgrade the Emergency Department Trauma Room to allow for more efficient care and to purchase three new advanced capacity, non-invasive ventilators for use with patients in the Emergency Department. Also, the hospital's 10-year-old CT scanner was replaced with a new 128-slice Philips CT for cardiac, pulmonary, trauma, and pediatric diagnostic imaging.

Grace Cottage Family Health offers expanded hours for the convenience of both returning and new patients. In most cases, provider appointments are immediately available. More than 8,000 area residents choose Grace Cottage for their **primary care**. We offer physicals and wellness visits, chronic disease management, pediatrics, geriatrics, and mental health services. Several of our providers are accepting new patients. Grace Cottage achieved Age-Friendly Certification this year from the Institute for Healthcare Improvement. A new wider, safer sidewalk with built-in lighting was installed in front of Grace Cottage Family Health last fall.

Grace Cottage's **Community Health Team** offers valuable, free services to area residents, such as nutrition and lifestyle education, diabetes coaching, short-term mental health support, substance abuse assessment and treatment, and help with applying for health insurance and connecting to community resources for food, fuel, and housing assistance.

Grace Cottage's **Rehabilitation Department** continues to offer exceptional care for both hospital patients and outpatients, with 12 physical and occupational therapists on staff. Expanded services include lymphedema therapy, custom orthotics, women's health, and pelvic health physical therapy.

Grace Cottage is committed to promoting wellness through classes in our **Community Wellness Center**. Once it is safe to gather again, we encourage area residents and visitors to take advantage of our low-cost or free classes and events. Various support groups are offered throughout the year.

Messenger Valley Pharmacy, owned by Grace Cottage, continues to provide convenient prescription fulfillment for all members of the community, along with expert advice and friendly service. We fill orders from any provider, including veterinarians. Many over-the-counter items, gifts, and greeting cards are also available.

Fiscal Year 2021, by the numbers:

28,207: Patient visits to Grace Cottage Family Health
3,545: Patient days in hospital
2,730: Emergency Dept. visits
6,759: Outpatient Rehab visits
2,070: Diagnostic Imaging visits
1,941: Community Health Team visits
3,262: Covid-19 tests
2,366: Individual donations to Grace Cottage

Grace Cottage is an independent, non-profit 501(c)3 organization. Town appropriations and other donations enable us to provide the best possible care for our region. On behalf of all of the patients that we serve, **thank you for your support**. You help to make Grace Cottage the special place that it is.

Grace Cottage Family Health
802-365-4331

Grace Cottage Hospital
802-365-7357

Grace Cottage Rehabilitation
802-365-3637

Messenger Valley Pharmacy
802-365-4117

P.O. Box 216, 185 Grafton Road, Townshend, Vermont 05353 www.gracecottage.org



Northshire Rescue Squad

PO Box 26

Manchester Center VT 05255

Business: (802) 362-1995 Fax (802) 362-8175

Email: northshirerescue@gmail.com

"Serving the community since 1964"

www.northshirerescue.com

Northshire Rescue Squad has the honor of serving this community with Emergency Medical Service at the paramedic level. We do this with a mixture of volunteer first responders and full & part-time paid staff. With the ever-evolving unknown of the COVID-19 virus, and it's variants, our members are dedicated to providing this service to our friends, family, neighbors, and visitors. We would also like to acknowledge the overwhelming support of this community as we could not possibly provide the level of coverage and care without the financial support of this community. We would like to thank all that have reached out with kind words, gestures of gratitude and donations.

We will continue to respond to your calls for assistance and ever strive to provide the highest level of care to this community.

We responded to the following calls during fiscal year 2020-2021:

Danby	82	Mount Tabor	16
Dorset	156	Winhall	14
East Dorset	78	Hospital transfers	14
Manchester	781	Mutual aid	80
Rupert	11	Total	1234

Deerfield Valley Communications Union District (DVCUD), dba DVFiber

2021 Year in Review

DVFiber has grown to include 24 towns in three counties, has selected its private sector vendor partner, and has obtained substantial grant funding to begin work on a fiber optic cable network.

We have collectively accomplished much in this past year with the incredible work of representatives and alternates appointed by the Select Boards of our member towns, plus additional volunteers — some 60 people in all — who have applied technical, financial, and communications skills to keep us moving forward. We are ready to design and construct the fiber optic network that will make Internet access at gigabit speeds a reality for nearly 8,000 homes and businesses on the grid that do not have it now.

What are CUDs?

Communications union districts (CUDs) are special purpose municipalities, just like water, fire, or sewer districts. Vermont had been struggling for many years through several governors of both parties to find a way to bring high-speed Internet service to the most rural parts of our state, areas that commercial providers have found unprofitable to serve.

Beginning in 2015 and continuing through this past year, the Vermont legislature enacted legislation setting out the framework for the formation of municipal districts and giving them the tools to deliver service for all where there was none before. DVFiber is now one of nine CUDs in Vermont.

Significant Events

Early on, our governing board, composed of representatives and alternates from all of our member towns, decided that the best path to achieve the required results would be to form a public/private partnership in which DVFiber, the public partner, would own the network, manage it for the benefit of our customers, and pay a private sector partner to construct and operate it on our behalf. To that end, through an RFP process, the governing board of DVFiber selected Great Works Internet (GWI) of Biddeford, Maine, a B Corporation, as our partner. We signed a Memorandum of Understanding (MOU) with GWI and began to negotiate the full details of our partnership agreement.

Next Steps

The Vermont Community Broadband Board (VCBB) has just awarded DVFiber a \$4.1 million grant of federal funds to finance pre-construction work. This work includes a high-level design for all 24 member towns and a detailed engineering design for the six Phase I towns — the ones with the largest concentrations of poorly served homes and businesses. In addition, the grant pays for necessary work by utility companies to prepare their poles for the attachment of our fiber next year.

DVFiber will apply for additional federal funds to finance the actual network construction. We expect these funds to become available for awards in early 2022. We are grateful for federal funding that will greatly speed up the construction schedule.

Our Thanks

We would like to thank all of our Select Boards for their support, for their appointments of such highly skilled delegates to our board, and for their patience while we roll out this technically complex and expensive — but essential — network and service. We are working as fast as we can to deliver on the promise of a community-owned, fiber optic broadband network that provides affordable, world-class service to everyone in our member towns.

BURR AND BURTON ACADEMY



December 21, 2021

Dear Sending Town School Boards:

The Board of Trustees of Burr and Burton Academy has voted to set next year's per-pupil sending town tuition at \$19,200, a 3.83% increase.

BBA is committed to maintaining affordability. Inflation is running at 6.8%, and statewide education spending is increasing 4.74% on a per-pupil basis; we wanted to stay well below both of those numbers.


BBA generates over \$3 million in revenues above and beyond town tuition: over \$1 million via our annual fund drive and gala, close to \$1 million from our endowment, and well over \$1 million from international student tuition. We will rely on these supplemental revenues as well as prudent cost containment to stay in balance in the face of inflationary pressures.

We will continue to dream big and look well past the trials and tribulations of the pandemic, the spike in inflation and other economic headwinds. We will continue to rely on private generosity to fund building projects, thereby ensuring that sending towns are never asked for capital support for those purposes. We will continue to be a school that makes us all proud and helps attract new residents to our communities.

Most important, we remain committed to providing the engaging, vigorous educational experience in a highly personalized setting that is the hallmark of Burr and Burton Academy. In the face of widespread, nationwide school disruptions, teacher and staff shortages, and waves of resignations by educators, the BBA team remains strong thanks to the tremendous support from our sending communities.

Please let us know if you have any questions. On behalf of the entire BBA community, we thank you for your continuing support and partnership.

Respectfully submitted,



Mark H. Tashjian
Headmaster



Edgar T. Campbell
Chair, Board of Trustees

Habitat for Humanity International (HFHI) is a global non-profit housing organization whose vision is a world where everyone has a decent place to live. Habitat works in all 50 of the United States and in 70 countries. Since its founding in 1976 by Linda and Millard Fuller, Habitat has helped more than 35 million people achieve strength, stability and self-reliance through safe, decent and affordable shelter.

Bennington County Habitat for Humanity (BCHFH) is an affiliate of HFHI. BCHFH works in partnership with Bennington County residents who cannot otherwise become homeowners or afford needed home repairs. Applicants must have a need for better housing, the ability to pay, and the willingness to partner with BCHFH. Once accepted into the homeownership program, each adult family member must complete 200 hours of sweat equity. Homebuyers who become homeowners pay an affordable mortgage thru monthly payments that include escrow for property taxes, insurance, and Homeowner Association fees, where applicable. Homebuyers' monthly payments do not exceed more than 30% of their income. The monthly mortgage payments help build more affordable homes.

BCHFH is locally run and funded. With the exception of some contract services, volunteers build Habitat houses. Businesses, subcontractors, and individuals help build, donate materials, and provide financial support. Town appropriations purchase building supplies and materials for our construction programs.

In Fiscal Year 2021 (July 1, 2020- June 30, 2021), BCHFH brought two families home to houses that had been under construction the previous year when the Pandemic hit. The Greene family moved into their new house at 22 Peggy's Way in the Jennifer Lane Neighborhood of Manchester Center in August 2021; the Furciniti-Julius family moved home to their new house in Bennington in December 2021. By the end of June 2021, we were close to finishing a second house on Peggy's Way in partnership with the Brown Family, who will move home by the time you receive this report. Our home repair program currently is accepting applications from income-qualified homeowners who need minor exterior home repairs, including ramps, to stay safely in their homes.

Our Resale Store in Manchester sells, at reasonable prices, new and gently used furniture, building supplies, appliances, housewares, tools, and home improvement products that have been donated to us. Not only does the store provide people with quality furnishings they can afford, it also keeps items out of the landfill. The proceeds from the store provide meaningful support for our construction programs.

The seventh home BCHFH built is located in Winhall, providing safe, affordable housing for one Winhall family. We encourage residents of Winhall to apply for homes and home repair projects. We are grateful for the Town of Winhall's continued support and hope we can count on your assistance in the future. None of our projects would be possible without the support we receive from area towns, businesses, houses of worship, and individuals. Together, we do make a difference in the lives of hard-working, lower-income area residents. For more information about our work, please visit our website www.benningtoncountyhabitat.org.

Respectfully submitted by Bill Hoyt, President, Board of Directors



The Windham Regional Commission

The mission of the Windham Regional Commission (WRC) is to assist towns in Southeastern Vermont to provide effective local governance and to work collaboratively with them to address regional issues. The region is comprised of 27 member towns: the 23 towns of Windham County; Readsboro, Searsburg and Winhall in Bennington County; and Weston in Windsor County.

The Commission, a political subdivision of the state, is composed of and governed by town-appointed Commissioners. Towns choose their own representatives to serve on the Commission. After town meeting, each Selectboard appoints up to two representatives to serve on the Commission for a one-year term. Winhall is currently represented by Travis Dobson and the second position remains vacant. Each Commissioner represents their town's interests within a regional context before the Commission, brings information from the Commission back to their town, and serves on at least one of a number of WRC committees that address regional and municipal issues and concerns. All WRC meetings are open to the public and subject to Vermont open meeting law. Committees and meeting schedules can be found on our website www.windhamregional.org.

We assist towns with a wide variety of activities, including town plans and bylaws; community and economic development; local emergency and hazard mitigation planning, including flood hazard area and river corridor bylaw assistance; natural resources, including assisting towns with watershed restoration projects and implementation of the state's clean water law; Act 174 town energy planning; transportation, including traffic counts (automotive, bicycle, pedestrian), inventories (bridges, culverts, signs, road erosion), road foremen training, and serving as a liaison with VTtrans to report damage to town road infrastructure to the state as a result of flooding; redevelopment of "Brownfields" sites (sites that are or may be contaminated by hazardous substances); review of projects submitted for review through Act 250 (land use), Section 248 (energy generation and transmission, telecommunications), and federal permitting processes; grant application and administration; training of municipal officials and volunteers across a range of topics; and mapping and geographic information system (GIS) analyses. The maps in your town office were likely produced by the WRC.

We help towns, both individually and collectively, make the most of the financial and human resources they have, assisting with projects in, between, and among towns, building and augmenting the capacity of volunteer-based town boards and commissions, and providing professional services to towns that may want to take on a project that is beyond what they can comfortably manage with their own staff and volunteers. Our relationship with towns is inherently collaborative. For instance, towns may choose to have their town plans reviewed by the Commission; town plan review and approval by the WRC is not mandatory, but is a requirement of some state municipal grant programs. The regional plan, which was readopted in 2021, is developed in consultation with member towns, reflects town plan policies, and is ultimately approved by our towns.

2021 has been a busy year. We began a collaboration with the Vermont League of Cities and Towns (VLCT) to assist towns with the American Rescue Plan Act (ARPA). VLCT is helping explain the ARPA use and reporting policies, and the WRC is helping towns think strategically about how to make the most of this once in a generation direct funding from the federal government. Among other potential uses, the opportunity exists for communities to invest in infrastructure to support the retention of existing businesses and homes, and create the capacity necessary to encourage the development of new housing. In July we assisted towns as they reported damage associated with the most severe flooding event since Tropical Storm Irene 10 years ago, and sped up the local hazard mitigation plan update process for several towns in anticipation of the federal disaster declaration. We have new capacity to support local energy plan implementation and planning, the ability to convene the region's town energy committees, and to advance climate adaptation and resilience initiatives.

Funding for the WRC is provided through contracts with state agencies, federal and other grants, and town assessments. Town assessments made up approximately 7 percent of our total budget for FY 2021, and is the only funding we receive that has no conditions placed upon it by entities beyond the WRC's borders. Each town's individual assessment makes it possible for us to leverage the resources to serve all towns. The town's assessment for this year is \$1,771 and is based upon 2020 Census data. To see our detailed Work Program and Budget for FY 2022, visit our website, www.windhamregional.org, and click on the heading "About Us."

January 2022

Dear Residents:

Here at Long Trail School we are grateful for our location and for our relationships with the community. For more than four decades, Long Trail has provided educational excellence to many students in this region. We are appreciative of our community which encourages variety and welcomes opportunities so that each family can make a personal choice for a child's academic experience.

Relationships define the experience at Long Trail. Here at Long Trail School, we look at ourselves not only as members of a school family but as stewards of the future. Students and faculty support and inspire each other to learn, share, and improve the world.

Today Long Trail educates nearly 240 students from 46 towns and 3 countries. Families seek us out for our unparalleled creative and intellectual challenges. LTS students have ambitious and diverse personal goals. They develop commitments to lifelong learning and confidence in their capacity to make a difference in their communities wherever and whenever they can, now and into the future.

LTS has remained open every day for in-person learning. Our dedicated professionals are working hard to keep us safe. Our devoted faculty cultivate interest and excitement as they create learning communities in their classrooms.

Thank you for caring about our students and our school. Grateful for tuition funding from area towns, Long Trail School is committed to the children of this region. Your investment in a Long Trail education is an advancement in our communities and in local children - a testament to our future.

Most sincerely,



Chuck Scranton, Interim Head of School

Southeastern Vermont Economic Development Strategies: Winhall Impact Statement March 2022

Improving wages, creating jobs, attracting and keeping people in the region - this critical economic development work that is beyond the capacity of any single town. SeVEDS builds strategies and resources to help us act together as a region and build a thriving economy. SeVEDS as an affiliate of BDCC enables a proactive approach to long-term regional economic development. BDCC, Southeastern Vermont's Regional Development Corporation, develops and implements these strategies. This work is guided by a Comprehensive Economic Development Strategy (CEDS), a 5 year regional plan to **Strengthen Business, Support People**. SeVEDS requests funding from all 27 towns we serve. In 2021, **18** communities representing 82% of the region's residents invested in SeVEDS. We use this municipal funding in three key ways:

1. To directly **fund implementation** of programs & projects serving local communities, businesses and people.
2. For **capacity**. Municipal funds support programs, research & planning. They help secure and administer grants, and help regional partners – in FY21 we brought another **\$4.2 Million** to other organizations – towns / businesses / non-profits.
3. As **seed funding**. We leverage your dollars to bring additional money to the region to provide technical assistance and programs so every dollar contributed by towns is matched to bring in outside funding.

We ask the Town of Winhall to appropriate \$2,307 (based on a population of 769) to support SeVEDS.

Pandemic Response: BDCC assessed local economic impacts, shared data with policymakers, and led local response. 684 businesses received liaison support and technical assistance from BDCC staff to seek federal and state relief, and develop "pivot" strategies. 1,549 loans went to regional businesses and non-profits via federal Paycheck Protection Program (PPP), totaling \$130 million. 54 Windham Region business received Restart Vermont Technical Assistance (ReVTA) through BDCC. (grants up to \$4000). BDCC provided technical assistance and grants (up to \$10,000) to 133 sole proprietors through CDBG-CV.

SeVEDS-Led Programming, or call for a copy 802-257-7731 x230. Municipal funding has launched regional programs and services that include: **Business Assistance and lending** – free technical assistance and low fee, low interest loans \$750 to \$90,000 available to businesses that need to build credit. | **Community Facilities Technical Assistance Program** and the **Southern Vermont Economy Project** to help advance local projects in your town. | **Workforce Center of Excellence programs like Pipelines and Pathways for high schoolers, and Welcoming Communities** - a regional partnership working to build an inclusive local immigration system to support foreign-born community members, and welcoming workplaces.

See the new Annual Report at www.brattleborodevelopment.com

LONDONDERRY VOLUNTEER RESCUE SQUAD
TOWN REPORT (June 30, 2020 to July 1, 2021)

We were all hoping and expecting that this Pandemic would mostly be over by now, but that's not the case. In writing this report at the end of November 2021, the State's Covid-19 case counts are the highest ever and our call volume is up over 50% in the first four months of this fiscal year. We are seeing more Covid-19 cases and really sick patients, including breakthrough cases with some of our own members. If you are sick, **please** get the care that you need and don't wait. We are transporting very sick patients to hospitals that should have gotten care earlier. We urged everyone to **please** get vaccinated and get your booster shots. It's been a challenge to operate an ambulance service during these trying times. Everyone needs to thank our members (all volunteers) for pushing ahead, finding solutions, and taking the time and risk involved in treating and transporting our patients.

This year we responded to 466 calls in the fiscal year that ended 6/30/21. The locations of our calls are as follows: 6 in Andover, 12 in Landgrove, 145 in Londonderry, 64 in South Londonderry, 65 in Peru, 18 in Stratton, 52 in Weston, 29 in Windham, 58 in Winhall, 13 in Manchester, 2 in Ludlow and 1 in Mt Holly. Of these, there were 30 calls at the following ski areas: 10 at Bromley, 7 at Stratton, 10 at Magic, and 2 at Wild Wings.

In breaking down these calls there were 252 illnesses, 114 injuries, 52 motor vehicle accidents, 13 stand-by calls, and 35 public assists. We responded to 18 mutual aid calls, while 25 calls resulted in other services coming to our aid. Our members initiated Advanced Life Support interventions on over 175 calls. These interventions include: starting 115 pre-hospital IV's, cardiac defibrillations, and administration of albuterol, epinephrine, Narcan, aspirin, Zofran, Tylenol, nitroglycerin, Nitrous Oxide, fentanyl, dextrose, etc. We called in the DHART helicopter 8 times and called for a Paramedic Intercept 2 times.

Our Squad Membership remains stable but seems to be constantly changing with many older members leaving and younger ones joining. So far this year we lost 10 members but had 8 new members join, for a total of 47 members. We are also excited to be conducting an EMT course at our building with 8 people taking it. Two of our members are taking this class to upgrade their certifications and we have a couple of others that plan on joining when completing this and an online EMT class. We are always looking for new and dedicated members that have the time to make a commitment to the Squad. Please go to our website at londonderryrescuevt.org to download joining applications and to check us out.

The Londonderry Technical Rescue (LTR) is a separate department within our Squad with its own Executive Committee and members. They do vehicle extrications, back country rescues of lost and/or injured hikers, swift and cold water rescues, low angle rescues, snowmobile accidents, etc. We need to increase our LTR membership and are actively recruiting new members. No medical training is needed except for CPR (we will train), but rescue experience and being physical fit is helpful.

We have an issue that continues to be an ongoing problem that you can help us with. This is finding your location in your time of need. Our GPS's are helping with this, but we need you to **post your 911 address** next to the road where we can see the numbers easily. We can't see or read them if they are on your houses, away from the road, very small, or under the snow in the winter months.

The Londonderry Volunteer Rescue Squad is a highly trained professional Paramedic service that is run and staffed by volunteers. We are the last ambulance service in the State of Vermont that does not bill or charge our patients for transports or services. This is only made possible by the continued generosity and support of the communities and the residents that we serve.

William "Pete" Cobb, President

Treasurer's Report

For the year July 1, 2020 to June 30, 2021, the Londonderry volunteer Rescue Squad had expenses totaling \$288,717.00. There were 466 calls at an average expense of **\$619.57 per call**. This low average cost per call is only made possible because of the commitment and sacrifices that our volunteers make.

Jon Mowry, Treasurer, LVRS



Strengthening Communities Through Local Independent Media

GNAT-TV

Service

Territory:

Arlington
Dorset
Londonderry
Manchester
Peru
Rupert
Sandgate
Stratton
Sunderland
Weston
Winhall

WAYS TO WATCH

COMCAST CABLE

CHANNELS:

1074 (PUBLIC)
1084 (GOVERNMENT)
1094 (EDUCATION)

GNAT-TV.ORG

YOUTUBE

ROKU & APPLE TV

LISTEN VIA PODCAST

Thank you for your past support of GNAT-TV. Your continued support enables us to provide authentic local information, and transparent access to your government. GNAT-TV is the only local independent nonprofit media outlet in our area. People rely on us to keep them informed and connected to one another, and to Vermont.

In 2021 alone, we aired and archived 32 Winhall select board, school board, and other town government meetings on cable and online (and nearly 200 in total across our region in 2021). We produced interviews and discussions with your legislators, and aired Governor Scott's weekly press conferences; helping to bring the implications of statewide issues to the local level, so you can be better informed.

GNAT-TV Operating Revenue / Expense Summary Year Ending 9.30.2021

Operating Revenue

Mandated Cable Funding	\$416,195
Municipal Contributions (7 Towns)	\$14,000
Program Services, Contributions, Grants	\$64,915
Investments / Other	\$12,649
Total Operating Revenue	\$526,546

Operating Expenses

Program / Production	\$372,979
General / Management	\$94,147
Fundraising	\$322
Total Operating Expense	\$467,126

*FY21 balance will be transferred to capital budget to replace broadcast server equipment. Full financial reports and 990 available at gnat-tv.org

2021 Usage Data

680 Local Public Programs
Produced
195 Government Meetings
86 Community Video
Announcements
143 Community Bulletin Board
Announcements
282,792 Online Video Views
583 Equipment & Facility
Reservations
250 Training Sessions
345 People Trained

We are committed to our role as an independent non-commercial informational resource and a facilitator of diverse community voices for everyone. Our commitment, to every citizen we serve, has never been more evident than during the past two years, as we helped people in our communities navigate life during the pandemic.

- We worked with local schools to share their stories and live stream their graduation ceremonies. We also made it possible for the faith community to share their weekly services on cable and online.
- We offered skill building opportunities for everyone in our community via our youth education program, mentorship program, and adult media training.
- We produced 264 local News Project segments, and launched a weekly community calendar to provide real time local information to our community

As we navigate the impact of a changing global media industry, and decline in our traditional cable funding, we rely on your support, now more than ever. A strong local community media organization is vital to our community, to our democracy, and to our collective futures. Thank you for your thoughtful consideration and financial support.

Greater Northshire Access Television is a 501c3 Not for Profit Organization
Created by Community Members in 1995



FLOOD BROOK ATHLETIC ASSOCIATION

PO Box 526, Londonderry, VT 05148
www.vtfbaa.org



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Dave Kiefer

Dan Long

Harry Lux

Josh Rourke

Jason Saunders

Dear Residents, Taxpayers, and Winall Town Select Board,

The Flood Brook Athletic Association (FBAA) would like to thank all of the residents, taxpayers, and the Town's Select Board for your consistent support over the years for our programs. FBAA is a volunteer run, nonprofit organization, whose mission is to provide high quality and inclusive opportunities for our local youth to participate in affordable athletic programs. We are committed to providing athletic experiences that promote individual and team skill development, collaborative teamwork, and perseverance. Our group is composed of volunteers who are dedicated to organizing our programs, raising funds for uniforms and equipment, and contributing to the maintenance of the dugouts, fields, and scoreboards at Flood Brook School and Pingree Park.

Like every aspect of our lives, the Covid 19 pandemic upended our programming over the last two calendar years. We ended our 19-20 basketball program strong with over 80 children engaged in our youth programs in grades K-6. In addition to our annual 5th/6th grade basketball tournament, we added our first (hopefully) annual middle school tournament with 8 local teams participating. Unfortunately, Covid 19 disrupted our 2020-21

basketball season. However, our spring 2021 baseball season was the largest on record in terms of athletes, coaches, and volunteers, with over 100 children playing in our pre-K-8 programs. We introduced softball at the 10u and middle school level, and our Tball and 8u teams expanded. Our 2021-22 basketball season has begun, with teams from Kindergarten-6th grade.

If anything, this pandemic has reinforced for us how important youth sports are for our children. In order to continue our work with the area youth, we would like to humbly request the taxpayers to consider appropriating \$500.00 to assist us in continuing to provide these valuable programs. We anticipate that your support will allow us to continue to offer these programs to players at low or no cost, at a time when families need that support most.

In closing, we would like to thank the residents of Winhall, our players' parents and families, the volunteer coaches and referees, and the local businesses who sponsor our programs for supporting our organizational activities and our local youth. We are very grateful for the community support.

Respectfully submitted, The Flood Brook Athletic Association Board

VISITING NURSE AND HOSPICE FOR VT AND NH
Home Health, Hospice and Skilled Pediatric Services in Winhall, VT

Visiting Nurse and Hospice for Vermont and New Hampshire (VNH) is one of the oldest and largest non-profit providers of in-home healthcare services in the region. VNH is committed to providing the highest quality care throughout all stages of life, from maternal child care to end of life hospice care, and everything in between. Providing individuals and families with the care they need within the comfort of their own home allows them to maintain comfort and dignity throughout their time of care.

VNH services reduce costs associated with town programs for emergency response and elder care. With quality care provided at home, there is less need for costly hospital and emergency room trips. And with VNH support, residents can age in place rather than relocating to a state or local nursing home.

Between July 1, 2020 and June 30, 2021 VNH made 26 homecare visits to 5 Winhall residents. This included approximately \$3,647 in unreimbursed care to Winhall residents.

- **Home Health Care:** 15 home visits to 4 residents with short-term medical or physical needs.
- **Skilled Pediatric Care:** 11 home visits to 1 residents for well-baby, preventative and palliative medical care.

VNH serves many of Winhall's most vulnerable citizens – the frail elderly and disabled, at-risk families, people with terminal illnesses, children with chronic medical needs, and the uninsured and underinsured. We are dedicated to delivering outstanding home health and hospice services that enrich the lives of the people we serve.

Over the past year this has included many telehealth visits for which we did not receive reimbursement. It is with your help that we are able to provide services like this to those in need. Winhall's annual appropriation to VNH helps to ensure that all have access to quality care when and where it is needed most. On behalf of the people we serve, we thank you for your continued support.

Sincerely,



Hilary Davis, Vice President, Strategy Management

888-300-8853

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Dwight A. Johnson
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Communication &
Program Coordinator

Loretta Murphy
Social Worker

Rebekah Trudell
Social Worker

Buddy Stevens
Transportation
Coordinator



Town of Winhall
Attn: Town Clerk/Select Board
115 Vermont Route 30
Bondville, VT 05340

Re: Appropriation Request for 2021

Dear Select Board:

Neighborhood Connections, Inc. is a community-based nonprofit serving nine towns in southern Vermont, including Winhall. Our mission is to promote the health and well-being of the people of Southern Vermont's mountain towns through advocacy, education, and social services.

A unique characteristic of our organization is that we impose no barriers on individuals looking for help. Many of our clients are denied services elsewhere because they don't meet the specific criteria. We are committed to eliminating obstacles so everyone – regardless of age, disability, or income level - can experience a better quality of life.

We have provided over 3000 case management services year to date. The most accessed service categories include *food security, wellness and safety monitoring, emergency housing, advocacy, and mental health*. To continue providing support for our friends and neighbors, we request \$1000 from the Town of Winhall for our general operating budget. We are asking for the same dollar amount that we received last year while the breadth of our services increases.

We hope you will continue to provide us with the financial support we need to continue offering Winhall residents access to case management, community programming, and our brand-new transportation program.

With sincerest gratitude,


Nicole Wengerd, PhD

Center for Restorative Justice

Restorative Justice is a form of community justice; it is a framework by which a community can respond to crime. It holds offenders accountable and places emphasis on repairing the harm done to the victim and community. This is the framework by which the Center for Restorative Justice (CRJ) bases its programs.

In Bennington County, CRJ works in partnership with the courts, State's Attorney's Office, defense attorneys, Department of Children and Families, Department of Corrections, schools and other community partners to deliver programs using restorative justice principles. The Restorative Justice philosophy involves the community in the process of holding offenders accountable for repairing the harm caused and helps him/her gain the skills necessary to become a productive member of our society. Restorative Justice also empowers victims and the community to have an active role in the process.

This past year, CRJ was challenged with delivering quality restorative justice programs and services while confronted with the COVID pandemic. CRJ is proud to have successfully served 1,531 Bennington County residents this past year. CRJ is a unique, one-stop restorative justice agency providing a full range of services from helping at-risk youth get on the right track to assisting individuals coming back to the community from incarceration. In addition to CRJ's traditional programs such as Court Diversion, Youth Substance Abuse Safety Program, Truancy Programs, Pre-Charge Programs, and Reparative Probation, CRJ helps hundreds of people each year get their driver's license reinstated, file petitions to get their records expunged and support victims to have a voice and be compensated with restitution. A unique program run by CRJ which started in 2020 (unique to anywhere else in the state) is Threads – a clothing boutique that provides free clothes and accessories to all Bennington County teens. The simple gift of clothing and contemporary accessories in many cases is all it takes to help a teen feel good about themselves and succeed in school. Some teens have even gained new confidence to go on job interviews with some new "threads"!

CRJ is a non-profit agency, funded by numerous state and private grants, donations and town funding. More information about CRJ programs can be found on CRJ's website- www.bcrj.org. With your town's support, CRJ is able to continue the important work of strengthening communities, empowering victims, supporting individuals in need, and holding people accountable who may have caused harm to others. It is the strength of our partnership that helps to make our community such a great place to live. Thank you very much for your continued partnership and support.

Respectfully Submitted by:

Leitha Cipriano, Executive Director

Green Mountain National Forest

The employees of the Green Mountain National Forest (GMNF) depend heavily on support from many municipalities, volunteers, partners and contractors. The Forest would like to take this time to thank you and your community for the support and interest that you have shown in helping with the management of the approximately 400,000-acre GMNF. Receiving several million outdoor recreation enthusiast visits annually, these visitors seek enjoyment in a natural setting while providing critical benefit to our local economies. The GMNF is proud to be a part of Vermont and your town. It is truly one of Vermont's treasures and the largest contiguous public land area in the state. Forest staff work hard to achieve quality public land management under a sustainable multiple-use management concept to meet the diverse needs of all people -- people in your town as well as all of the visitors who come to Vermont every year. This has been another challenging year for many of us and we have worked hard to support our members of the public as changes have taken place.

An exciting change for the GMNF is the construction of our new Forest Supervisor's Office in Mendon. The former Rutland-based headquarters (231 North Main Street) for the Green Mountain and Finger Lakes National Forests has transitioned to a full-time virtual work schedule which will continue until our new office is completed on U.S. Route 4 in Mendon, Vermont. While our main phone number (formally for the Rutland Office) will remain the same (802) 747-6700, our mailing address has changed to: USDA Forest Service, Green Mountain & Finger Lakes National Forests, PO Box 220, Rutland, VT 05702. Please use this new mailing address and also visit our website for a current listing of Forest Service employees who can assist you throughout this temporary transition: https://www.fs.usda.gov/Internet/FSE_DOCUMENTS/stelprd3838044.pdf.

The following is a brief summary of what happened in your National Forest throughout the past year:

Winhall: In partnership with VAST, several miles of trail were repaired after a significant July rainstorm damaged tread, several culverts, and a bridge near the old Snow Valley ski area.

Stratton: In partnership with GMC, a caretaker provided onsite information and maintained back country facilities and trails at Stratton Pond and Stratton Mountain. Additionally at Stratton Pond, two new moldering privies were constructed, the foundation was laid for a new shelter at the Stratton View site, and trail tread work was performed by various GMC and volunteer crews throughout the summer. At Grout Pond Recreation Area, volunteers from CTA and Dutch Hill Alliance of Skiers and Hikers (DHASH) maintained trails for use by both hikers and skiers and a new pull-out was created at the entrance of the site in order to provide a more convenient location for information and fee payment. In partnership with VAST, several seasonal trail barriers were replaced in order to make trail opening and closing more efficient and safe.

2021 Wilderness Stewardship Performance Scores: (out of a possible 100 points total)

- **Lye Brook Wilderness** 66 points located in Manchester, Stratton, Sunderland, and Winhall. Increased from 48 points in 2020.

Manchester, Stratton, Sunderland, Winhall: Visitor encounter monitoring was conducted along the Appalachian Trail/Long Trail and side trails in the Lye Brook Wilderness. Invasive plant species were monitored and hand pulled along trailheads, the trail system, and shelters to prevent spreading. Dispersed recreation sites/campsites were monitored at Bourn Pond for impacts to protect natural resources while maintaining opportunities for unconfined recreation. Trout were stocked in Bourn Pond utilizing a helicopter in partnership with Vermont Fish and Wildlife. Wilderness boundary monitoring was completed and a new sign was installed along the Lye Brook trail system in addition to painting boundary signs along the trail system. A carrying capacity study was conducted in partnership with the University of New Hampshire. Visitors were surveyed upon exiting the Lye Brook Wilderness based on their experiences, once the final report is completed management actions will be recommended to maintain Wilderness character.

Forest Vegetation Management

- Timber sales were sold in Hancock, Mount Holly, Peru, Readsboro, Rochester, Stamford, Winhall and Wallingford totaling approximately 11.8 million board feet of sawtimber and pulpwood.

Wildlife Habitat Improvement & Monitoring

Wildlife habitat was improved and maintained through maintenance of openings on the Forest, both permanent and temporary. Approximately 100 acres of upland openings were maintained by mowing, or mastication in the towns of East Dorset, Goshen, Granville, Hancock, Hartford, Lincoln, Manchester, Mount Holly, Mount Tabor, Pittsfield, Pomfret, Ripton, Rochester, Warren, Stockbridge, Salisbury, Readsboro, Weston, Stratton, Woodford, and Winhall.

Wildfire & Prescribed Fire Activities

Fire management personnel on the GMNF were very active this past season accomplishing nine broadcast prescribed fires and multiple pile burns while suppressing three GMNF wildfires. Prescribed fire treatment objectives were focused on hazardous fuel reduction in the Forest, improving wildlife habitat and reinvigorating blueberry patches. The following are the prescribed burns that were carried out and the wildfires that were responded to this past year.

Town	Activity	Name	Acres
Winhall	Prescribed Fire	Snow Valley	4.4
Winhall	Prescribed Fire	Apple Orchard ABC	23.1

In 2021 the GMNF partnered with Shelburne Farms to support the Forest for Every Classroom (FFEC) program which works to educate New England-based teachers about forest stewardship issues, provide tools to develop place-based service-learning curricula that meet current educational standards, and use local landscapes, resources and community to connect classroom learning to real world application. Another critical program that we are proud to support is the Vermont Envirothon. The Vermont Envirothon helps students focus on Vermont's environmental issues related to forestry, wildlife, soils and water resources through real-world learning in a teamwork environment. We would like to thank the Vermont Association of Conservation Districts for coordinating this important program and the many agencies and natural resource and conservation partner organizations that work hard to make the Vermont Envirothon possible. The program provides an opportunity for hands-on field experiences and activities with professionals in the field and serves as a way for high school-aged students to actively learn more about the natural world around them.

Again, thank you for your support of your National Forest. Together, we will continue to maintain and improve this valuable treasure for generations to come. Our Rochester and Manchester offices are open Monday through Friday from 8:00 AM until 4:30 PM. Throughout the COVID-19 pandemic, we ask that people call ahead of time (see office phone numbers below) to make an appointment for in-person services. You can also visit us and learn more about the GMNF at our website online: <https://www.fs.usda.gov/gmfl>.

Like us on Facebook: <https://www.facebook.com/GreenMountainFingerLakesNF/> and follow us on Twitter: https://twitter.com/gmfl_nfs

Martina Barnes District Ranger, South Half - Manchester Ranger District 802-362-2307	Christopher Mattrick District Ranger, North Half - Rochester & Middlebury Ranger Districts 802-767-4261
/s/ John A. Sinclair; December 20, 2021	
JOHN A. SINCLAIR Forest Supervisor Rutland -- Supervisor's Office 802-747-6700	

USDA is an equal opportunity provider, employer and lender.

TOWN OF WINHALL

PROPOSED BUDGET

7/1/2022 - 6/30/2023

**STATEMENT OF REVENUES,
EXPENDITURES,
AND CHANGES IN FUND BALANCE**

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
REVENUES					
Taxes	30000	3,405,947.00	2,723,582.49	3,676,897.00	3,716,097.00
Taxes - Delinquent (schedules)	30100	0.00	662,889.61	200,000.00	500,000.00
Interest on Taxes / Over/Short	30900/30800	50,000.00	21,286.70	20,000.00	20,000.00
PILT - VT Fish & Wildlife	30200	10,000.00	8,410.71	10,000.00	8,500.00
Education Billing Fee Retained	30300	25,000.00	25,874.03	25,000.00	25,000.00
Current Use	30400	20,000.00	21,469.00	20,000.00	20,000.00
Dog Licenses	31300	500.00	874.00	500.00	500.00
1st Class Licenses	31000	500.00	1,015.00	500.00	500.00
2nd Class Licenses	31100	100.00	0.00	100.00	0.00
Zoning/Building Permits	31875	10,000.00	18,325.00	13,500.00	16,000.00
Copier Fees	31400	3,000.00	6,788.00	3,000.00	3,000.00
Interest Income	31700	12,000.00	2,120.79	15,000.00	5,000.00
School Bus Diesel	31750	0.00	0.00	0.00	0.00
Miscellaneous	31800	500.00	1,001.62	200.00	200.00
Municipal Forest Fund	31900	3,500.00	4,072.21	4,000.00	4,000.00
National Forest - Federal	32000	42,000.00	45,321.00	43,000.00	45,000.00
Planning Comm / ZBA Permits	32100	500.00	285.00	1,500.00	2,400.00
Sewage Hook-Up Permits/WS Fire Distri	32750	60,000.00	51,096.73	65,000.00	65,000.00
Timber Sales	32700	0.00	0.00	15,000.00	5,000.00
1% Option Taxes	32725	91,000.00	153,287.65	100,000.00	100,000.00
Truck Permits	32900	100.00	160.00	100.00	100.00
Transfer Station Fees	32800	4,000.00	895.00	4,000.00	2,000.00
Transfer Station Const Debris	32805	7,000.00	11,864.00	7,500.00	9,000.00
Transfer Station MSW Bags	32810	25,000.00	38,552.50	32,000.00	32,000.00
Transfer Station Bottle Redemption	32815	1,500.00	0.00	1,500.00	0.00
Reappraisal Reimbursement	32650	17,000.00	18,943.00	19,000.00	19,000.00
Mortgage Income - Mountain School	33600	38,200.00	38,258.16	38,200.00	38,200.00
Vt. State Aid - Highway	33000	100,000.00	125,626.76	100,000.00	100,000.00
FEMA Disaster Aid	33100		17,673.14		0.00
Grants	33200	10,000.00	30,530.06	10,000.00	10,000.00
Tax Collector Fees	31650	50,000.00	63,000.00	50,000.00	50,000.00
Town Clerk Fees	31600	28,000.00	79,603.00	35,000.00	35,000.00
Sale of Land / Property	33400		24,627.04		0.00
Insurance Proceeds	33500		32,474.06		0.00
Police Salary Reimbursement	32400	20,000.00	23,339.68	20,000.00	10,000.00
Police Fines	32300	11,000.00	5,060.33	11,000.00	11,000.00
Police Highway Safety & Educ	32440	10,000.00	12,968.62	20,000.00	21,000.00
Police Snowmobile Safety & Educ	32420	5,000.00	2,930.48	3,000.00	4,500.00
Stratton Corp. Law Enforcement	32550	175,000.00	167,429.92	175,000.00	172,000.00
Winhall Brook Camp Ground LE	32590	7,500.00	2,081.09	6,000.00	5,000.00
Police Dept - Other Revenue	32600	6,500.00	11,020.95	6,000.00	7,000.00
TOTAL REVENUES		4,250,347.00	4,454,737.33	4,751,497.00	5,061,997.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
General Expenses					
State Education Taxes	67050	Net from Taxes	Net from Taxes	Net from Taxes	Net from Taxes
Winhall School District (BRSU)	67075	Net from Taxes	Net from Taxes	Net from Taxes	Net from Taxes
Accounting	41000	24,000.00	35,584.70	29,000.00	35,000.00
Advertising	41200	1,000.00	491.00	1,000.00	1,000.00
Attorney Fees	42200	2,500.00	0.00	2,500.00	1,500.00
Bennington County Tax	67000	60,000.00	53,886.00	60,000.00	60,000.00
Postage	42700	2,500.00	1,862.43	3,000.00	3,000.00
Printing	42800	100.00	110.00	100.00	100.00
Supplies & Other Expenses	43000	4,000.00	1,923.54	4,000.00	4,000.00
Engineering	41700	7,000.00	0.00	7,000.00	7,000.00
Town of Jamaica - Forest	67100	1,500.00	1,574.46	1,500.00	1,700.00
VLCT Dues	44200	2,000.00	2,021.00	2,000.00	2,000.00
Total General Expenses		104,600.00	97,453.13	110,100.00	115,300.00
Community Center, 3 River Road					
Electricity	41900	2,500.00	1,943.30	2,500.00	2,500.00
LP Gas	42500	3,000.00	2,317.95	3,000.00	3,000.00
Repairs & Maintenance	41300	8,000.00	5,312.34	4,000.00	5,000.00
Telephone / Internet	43400	3,400.00	3,050.38	3,000.00	3,000.00
Community Arts Center Expenses	41350	0.00	0.00	0.00	0.00
Total Town Hall		16,900.00	12,623.97	12,500.00	13,500.00
Municipal Building / Fire Station					
Utilities / Telephone / Internet	58900	11,000.00	12,101.98	13,000.00	13,000.00
LP Gas	58950	100.00	65.61	100.00	100.00
Repairs & Maintenance	58000	7,000.00	7,373.43	7,000.00	7,500.00
Total Municipal Building		18,100.00	19,541.02	20,100.00	20,600.00
School, 9 School Road					
Community Center Mortgage	43701	80,000.00	79,146.71	80,000.00	80,000.00
Total Community Center		80,000.00	79,146.71	80,000.00	80,000.00
Town Office, 113/115 VT RT 30					
Electricity	44300	6,500.00	6,738.89	6,500.00	7,000.00
LP Gas	44500	6,000.00	4,117.03	6,000.00	6,000.00
Telephones / Cell / Internet	44600	6,000.00	7,328.68	6,000.00	8,500.00
Office Equipment & Maintenance	44700	500.00	0.00	1,000.00	1,000.00
Building Repairs & Maintenance	44800	15,000.00	14,462.80	15,000.00	15,000.00
Town Hall Debt Service	44900	55,000.00	42,113.62	55,000.00	50,000.00
Total Town Office 113/115 VT RT 30		89,000.00	74,761.02	89,500.00	87,500.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Other Expenses					
Animal Control Officer	41600	4,500.00	3,946.97	4,000.00	4,000.00
Health Officer Expense	41950	100.00	0.00	100.00	100.00
School Bus Diesel	41850	0.00	0.00	0.00	0.00
Cemetery Maintenance	41400	3,500.00	3,438.68	3,500.00	3,500.00
Library Maintenance & Supplies	42300	3,500.00	2,559.77	3,500.00	3,500.00
Recreation Area Maintenance	42850	0.00	0.00	0.00	0.00
Street Lights	42900	2,500.00	2,127.31	2,500.00	2,500.00
Town Insurance	42100	142,000.00	146,939.00	142,000.00	150,000.00
E911 / Wages	43800	1,200.00	1,130.74	1,200.00	1,500.00
Total Other Expenses		157,300.00	160,142.47	156,800.00	165,100.00
Administrative Expenses					
Town Administrator Salary & CTO	40025	79,200.00	86,082.56	83,000.00	86,000.00
Select Board Secretary Salary	40050	1,800.00	1,916.88	5,000.00	5,000.00
Payroll Assistant Salary	40500	15,000.00	14,922.60	15,600.00	17,000.00
Select Board Chair Salary	40501	14,000.00	13,832.28	5,500.00	6,000.00
Select Board Vice Chair Salary	40502			4,400.00	5,000.00
Select Board Member Salary	40503			4,400.00	5,000.00
Computer System Expense/NEMRC	42000	7,000.00	7,163.28	5,000.00	8,000.00
Custodial Services/Grounds Maint.	43702	47,500.00	36,788.97	47,500.00	47,500.00
Paydata	42650	3,000.00	3,023.11	3,000.00	3,000.00
Bank Charges	43010	50.00	582.15	50.00	50.00
Finance Charges	43011	200.00	373.17	400.00	400.00
Town Report	43450	1,800.00	2,586.90	3,000.00	3,500.00
Administrator Travel / Expense / Equip	41100	1,000.00	301.89	2,500.00	2,500.00
Select Board Travel / Expenses	43600	500.00	118.00	500.00	500.00
Town Service Recognition / Green Up	43650	7,500.00	6,616.56	16,000.00	16,000.00
Total Admin. Salaries & Expenses		178,550.00	174,308.35	195,850.00	205,450.00
Allocable Expenses					
Social Security	67600	98,000.00	104,948.25	120,000.00	120,000.00
Unemployment Insurance	67900	1,500.00	1,220.00	1,500.00	1,500.00
VMERS Pension Plan	67700	90,000.00	91,441.34	120,000.00	120,000.00
Health Insurance	67200	270,000.00	312,399.80	290,000.00	350,000.00
Dental Insurance	67250	13,400.00	16,010.32	18,000.00	18,000.00
Life Insurance/ST/LT Disability/Aflac	67400	15,000.00	12,487.40	18,000.00	18,000.00
Accrued Paid Time Off	67800	20,000.00	9,638.88	20,000.00	20,000.00
Employee Vision Plan	67350	0.00	359.42	0.00	0.00
Total Allocable Expenses		507,900.00	548,505.41	587,500.00	647,500.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Town Clerk					
Town Clerk Salary	40700	25,000.00	26,000.00	30,000.00	30,000.00
Assistant Clerk Salary	40100	10,000.00	14,647.50	12,000.00	15,000.00
Fees (Town Clerk)	43500	30,000.00	80,613.00	30,000.00	40,000.00
Board of Civil Authority	41500	2,000.00	0.00	2,000.00	2,000.00
Travel & Expenses	41110	1,000.00	452.85	1,000.00	1,000.00
Elections	41800	4,000.00	5,129.94	4,000.00	6,000.00
Town Records Conversion	43475	0.00	-90.00	0.00	0.00
Office Equipment / Software	43001	6,000.00	3,005.26	6,000.00	6,000.00
Total Town Clerk		78,000.00	129,758.55	85,000.00	100,000.00
Town Treasurer / Tax Collector					
Treasurer Salary	40800	30,000.00	32,000.00	32,000.00	34,000.00
Assistant Treasurer Salary	40200	10,000.00	8,062.50	10,000.00	10,000.00
Fees (Tax Collector)	43502	50,000.00	63,000.00	50,000.00	50,000.00
Office Equipment / Supplies	43002	4,000.00	4,120.88	5,000.00	5,000.00
Total Town Treasurer		94,000.00	107,183.38	97,000.00	99,000.00
Listers					
Tax Map Update	43200	3,000.00	3,150.00	3,000.00	3,150.00
Tax Appraisal Maintenance	43300	3,000.00	0.00	3,000.00	3,000.00
Listers Wages	40400	15,000.00	15,579.70	17,000.00	20,000.00
Office Equipment / Supplies	43003	500.00	44.64	2,000.00	3,000.00
Town Assessor Expense	43050	2,000.00	0.00	2,000.00	2,000.00
Tax Abatements/Appeals	43100	4,000.00	0.00	4,000.00	4,000.00
Software / NEMRC Support	43004	4,000.00	2,353.23	4,000.00	3,500.00
Listers/Travel/Education/Dues	42400	1,000.00	50.00	1,000.00	1,000.00
Total Listers		32,500.00	21,177.57	36,000.00	39,650.00
Planning & Zoning					
Planning Commission Expenses	65000	4,000.00	7,431.86	7,350.00	13,000.00
WRC Assessment	65100	1,800.00	1,749.30	1,800.00	1,800.00
ZBA Expenses	65200	1,000.00	238.00	700.00	2,350.00
Short Term Rental Administration					40,000.00
Zoning Administrator Salary	40900	9,000.00	11,925.12	9,000.00	15,000.00
Zoning Administrator Fees	40901	4,200.00	6,450.00	4,200.00	5,200.00
Total Planning & Zoning		20,000.00	27,794.28	23,050.00	77,350.00
Fire & Rescue					
Fire Dept. - Fire Truck Maint	63150	7,000.00	1,353.66	5,000.00	5,000.00
Diesel/Gas	63250	3,000.00	0.00	3,000.00	3,000.00
Fire & Rescue Dispatch Service	63200	40,000.00	41,806.00	40,000.00	42,000.00
Total Fire & Rescue		50,000.00	43,159.66	48,000.00	50,000.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Police / Rescue Department					
Chief of Police/Rescue/EMD Sal & CTO	45025	636,000.00	544,529.66	98,800.00	104,000.00
Police / Rescue Dept Salaries	45026			427,200.00	481,000.00
Police Dept Salaries - Overtime	45027			55,000.00	80,000.00
Police Dept Salaries - CTO / Holiday	45028			25,000.00	36,000.00
Administrative Support	45500	49,000.00	48,454.56	51,000.00	54,000.00
Community Outreach					2,000.00
Court Time	45400	0.00	0.00	0.00	0.00
Gas & Oil	45950	18,000.00	13,519.61	17,000.00	17,000.00
Highway Safety & Education	45300	10,000.00	12,332.45	20,000.00	20,000.00
Information Systems	46000	20,000.00	14,730.15	20,000.00	20,000.00
K-9 Expense	46050	7,000.00	4,741.83	6,000.00	5,500.00
Medical Expense	46100	0.00	0.00	0.00	0.00
Mileage	46200	10,000.00	3,275.59	5,000.00	5,000.00
Office Equipment Replacement	47600	5,000.00	5,075.15	6,000.00	7,000.00
PD / Rescue Training	47500	10,000.00	13,405.83	16,000.00	16,000.00
Postage	46700	1,500.00	424.85	1,500.00	1,000.00
Prisoner Transport	46800	0.00	0.00	0.00	0.00
Radar Equipment Certification	46900	1,000.00	495.00	1,000.00	1,000.00
Radios/Paging Services	47100	5,000.00	3,694.77	5,000.00	5,000.00
Vehicle Purchase & Lease	45800	0.00	85.43	0.00	0.00
Repair & Maintenance - Cruisers	45900	9,500.00	10,801.56	11,000.00	12,000.00
Repair & Maintenance - Snowmobiles					1,000.00
Rescue Supplies & Equipment	63300	7,000.00	8,245.36	6,000.00	7,000.00
Snowmobile Safety & Education	45200	5,000.00	1,966.95	3,000.00	4,000.00
Supplies & Other Expenses	47800	16,500.00	15,238.91	19,000.00	19,000.00
Telephone	47400	7,000.00	6,619.73	8,000.00	8,000.00
Uniforms & Equipment	47900	17,000.00	15,462.28	24,000.00	18,000.00
Video Equipment Replacement	47950	0.00	1,396.00	5,500.00	6,000.00
Total Police/Rescue Dept.		834,500.00	724,495.67	831,000.00	929,500.00
Transfer Station					
Supervisor Salary & CTO	60025	87,000.00	106,351.07	62,700.00	70,000.00
Attendant Salaries	60026			73,300.00	80,000.00
Department Overtime	60027			5,000.00	5,000.00
Compactor - Solid Waste Disposal Fees	60500	14,500.00	47,590.15	25,000.00	50,000.00
Recycling Fees / Hauling / Processing	60100	11,000.00	3,989.89	11,000.00	11,000.00
Electricity	60900	3,500.00	4,039.46	3,700.00	4,200.00
Supplies & Maint / Improvements / Bags	61300	10,000.00	5,648.64	10,000.00	10,000.00
Uniforms / PPE	61500	1,500.00	1,325.09	1,500.00	1,500.00
Solid Waste Compliance / Haz Waste	60700	30,000.00	18,207.92	30,000.00	25,000.00
Training	60400	1,500.00	40.00	1,500.00	500.00
Water	61600	200.00	1,500.61	400.00	1,000.00
Tire Disposal Fees	61700	500.00	954.00	500.00	1,000.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Metal Disposal Fees	61800	1,000.00	1,247.22	1,500.00	1,500.00
Compost/Organics Disposal Fees	61900	2,200.00	4,469.02	2,200.00	8,000.00
Electronics Recycling Fees	60200	500.00	87.30	500.00	300.00
Construction & Demolition	61100	20,000.00	27,201.15	25,000.00	30,000.00
Total Transfer Station		183,400.00	222,651.52	253,800.00	299,000.00
Highway Department Expense					
Road Foreman Salary & CTO	55050	190,000.00	225,527.68	62,700.00	70,000.00
Crew Member Salaries	55060			145,400.00	160,000.00
Department Overtime	55070			15,000.00	20,000.00
Bituminous Concrete	55000	0.00	0.00	0.00	0.00
Chloride	55100	14,000.00	12,150.54	16,000.00	20,000.00
Cold Patch	55200	100.00	0.00	100.00	100.00
Culverts	55300	8,000.00	7,878.00	8,000.00	20,000.00
Gravel	55400	70,000.00	65,138.00	85,000.00	85,000.00
Guard Rails	55500	8,000.00	0.00	8,000.00	8,000.00
Other / Training / Permits	55600	3,000.00	40.00	2,800.00	2,800.00
Outside Equipment / Services	55700	4,000.00	0.00	1,000.00	1,000.00
Road Improvement	55800	25,000.00	28,551.45	25,000.00	25,000.00
Road Signs	55900	4,000.00	4,273.67	4,000.00	4,000.00
Salt	56000	70,000.00	69,009.96	75,000.00	80,000.00
Sidewalk Maintenance	56200	7,000.00	5,940.00	6,500.00	6,500.00
Sand	56100	45,000.00	45,000.00	70,000.00	70,000.00
Road Striping	55950	20,000.00	8,128.44	15,000.00	15,000.00
Gas - No Lead	51000	500.00	0.00	500.00	500.00
Diesel	50500	40,000.00	29,608.55	35,000.00	35,000.00
Oil	51600	1,200.00	125.82	1,000.00	1,000.00
Truck 1 - 2017 Western Star	51810	7,000.00	46,348.68	9,000.00	15,000.00
Truck 4 - 2015 Ram	51840	2,500.00	3,639.69	2,500.00	2,500.00
Multipurpose Truck - 2015 F150	51870	1,000.00	397.40	500.00	500.00
Truck 2 - 2019 Western Star	51850	5,000.00	6,813.71	7,000.00	9,000.00
Truck 3 - 2014 International	51860	11,000.00	17,063.30	5,000.00	5,000.00
Grader Repairs	51900	7,000.00	11,042.30	7,000.00	8,000.00
Backhoe 2017 Deere	51910	4,000.00	3,621.70	6,000.00	2,000.00
Bucketloader 2019 Cat	51920	4,000.00	439.55	4,000.00	4,000.00
Sanders	51930	100.00	0.00	1,000.00	100.00
Roadside Mower Repairs	51950	1,200.00	1,317.20	1,200.00	1,200.00
Other Maintenance / Inspection	52000	500.00	0.00	500.00	500.00
Supplies & Other Expenses	52100	6,000.00	8,100.24	8,000.00	8,000.00
Equipment Purchase / Lease	53100	27,000.00	23,155.34	0.00	3000.00
Total Highway Dept.		586,100.00	623,311.22	627,700.00	682,700.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Town Highway Garage					
Electricity/Telephone/Internet	50900	4,800.00	4,552.00	4,500.00	5,000.00
Heating Oil	51300	2,000.00	2,146.03	2,000.00	2,000.00
Repairs & Maint - Town Shed	50300	4,000.00	2,803.25	1,500.00	4,000.00
Uniforms	52900	1,400.00	1,590.57	1,500.00	2,500.00
Garage Generator	50400	200.00	0.00	200.00	200.00
4-Bay Garage	50200	3,000.00	1,858.90	3,000.00	3,000.00
LP Gas	51400	4,000.00	4,536.80	4,000.00	5,000.00
Total Highway Garage		19,400.00	17,487.55	16,700.00	21,700.00
Reserve Funds (Only Showing Amounts to be Added)					
Highway Equipment Fund	53200	200,000.00	200,000.00	150,000.00	100,000.00
Highway Maintenance Fund	53250	350,000.00	350,000.00	350,000.00	250,000.00
Fire & Rescue Equipment Fund	63000	60,000.00	60,000.00	60,000.00	60,000.00
Municipal Facilities Reserve Fund	63001	0.00	0.00	100,000.00	100,000.00
Sand/Salt Shed Reserve Fund	53201	0.00	0.00	0.00	0.00
Winhall Beautification Committee	71500	9,000.00	9,000.00	10,000.00	10,000.00
Tax Re-Appraisal Reserve Fund	63002	10,000.00	10,000.00	10,000.00	10,000.00
Police Equipment Reserve Fund	63004	47,000.00	47,000.00	102,500.00	95,000.00
General Reserve Fund	63006	0.00	0.00	200,000.00	100,000.00
Town Records Conversion Fund	63007	10,000.00	10,000.00	12,000.00	12,000.00
Planning Commission Reserve Fund	32200				1,500.00
Transfer Station Maintenance Fund	63008	25,000.00	25,000.00	5,000.00	5,000.00
Bituminous Concrete Reserve Fund	63005	350,000.00	350,000.00	350,000.00	350,000.00
Stratton Access Road Reserve Fund					200,000.00
Total Reserve Funds		1,061,000.00	1,061,000.00	1,349,500.00	1,293,500.00
Emergency Management Expense					
All Traffic Message Solutions	69000	0.00	0.00	0.00	0.00
Facilities Equipment / Covid Expenses	69050	1,000.00	1,259.43	3,000.00	3,000.00
Cots-blankets-bedding	69100	0.00	0.00	0.00	0.00
Non-perishable foods	69130	100.00	0.00	500.00	500.00
Water-bottled	69150	100.00	0.00	500.00	500.00
Total Emergency Management		1,200.00	1,259.43	4,000.00	4,000.00
Appropriations					
Benn Area Habitat for Humanity	70000	760.00	760.00	760.00	760.00
Benn County Meals on Wheels	70900	600.00	600.00	600.00	600.00
Carlos Otis Clinic	70100	6,000.00	6,000.00	6,000.00	6,000.00
Center for Restorative Justice	70150	500.00	500.00	500.00	500.00
Floodbrook Athletic Association	70200	500.00	500.00	500.00	500.00
Grace Cottage Hospital	70400	2,000.00	2,000.00	2,000.00	2,000.00
Londonderry Rescue Squad	70500	6,500.00	6,500.00	6,500.00	6,500.00
Northshire Rescue Squad	70600	4,500.00	4,500.00	4,500.00	4,500.00
Mountain Valley Health Council	70800	2,500.00	2,500.00	2,500.00	2,500.00
So. Vt. Council on Aging	71000	500.00	500.00	500.00	500.00
VT Green-Up	71100	50.00	50.00	50.00	50.00

	Item	Budget	Actual	Budget Request	Budget Request
	Code	7/1/20-6/30/21	7/1/20-6/30/21	7/1/21-6/30/22	7/1/22-6/30/23
Vermont Nursing Alliance	71200	1,350.00	1,350.00	1,350.00	1,350.00
Winhall Fire Department	71350	62,500.00	62,500.00	62,500.00	62,500.00
Winhall Memorial Library	71300	25,000.00	25,000.00	25,000.00	26,250.00
United Counseling Service	71075	330.00	330.00	330.00	330.00
Greater Northshire Access TV	71050	2,000.00	2,000.00	2,000.00	2,000.00
The Collaborative	71800	1,000.00	1,000.00	1,000.00	1,000.00
Winhall Community Arts Center	71875	7,500.00	7,500.00	7,500.00	7,500.00
SE VT Econ Development Strategies	71825	2,307.00	2,307.00	2,307.00	2,307.00
Neighborhood Connections	70850	1,000.00	1,000.00	1,000.00	1,000.00
Winhall Stratton Fire District	71900	10,500.00	10,500.00	0.00	0.00
Winhall Industrial Society (Bondville Fair)					2,000.00
Total Appropriations		137,897.00	137,897.00	127,397.00	130,647.00
Total Revenues		4,250,347.00	4,454,737.33	4,751,497.00	5,061,997.00
Total Expenditures		4,250,347.00	4,283,657.91	4,751,497.00	5,061,997.00
Variance		0.00	171,079.42	0.00	0.00
Surplus Applied from Previous Year(s)					
Grand List (Estimated)		7,001,649.00		7,002,808.35	7,098,005.35
Amount to be Raised by Taxes		3,405,947.00		3,676,897.00	3,716,097.00
Projected Town Tax Rate		0.4864		0.5251	0.5235
Approved by Select Board 01/05/2022 E. Stuart Coleman, Chair - Julie Isaacs, Vice Chair - William Schwartz, Member					

TOWN OF WINHALL, VERMONT

AUDIT REPORT

JUNE 30, 2021

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AUDIT REPORT
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Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

Independent Auditor's Report

Selectboard
Town of Winhall, Vermont
115 Vermont Route 30
Bondville, VT 05340

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note I; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards," issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Town's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Qualified Opinions

We did not audit the transfer station receipts because of inadequacies in the Town's controls over transfer station receipts during the year. We were unable to obtain sufficient appropriate audit evidence about the completeness of the transfer station receipts in the accompanying Statement of Activities – Modified Cash Basis and Statement of Cash Receipts, Cash Disbursements and Changes in Modified Cash Basis Fund Balances – General Fund (stated at \$51,312) by other auditing procedures.

In addition, the modified cash basis of accounting requires the Town to record its investments at historical cost. Currently, the Town's investments in the governmental activities and the General Fund are recorded at current market value. The difference between the historical cost and current value is not reasonably determinable.

Qualified Opinions

In our opinion, except for the possible effects of the matters described in the "Basis for Qualified Opinions" paragraphs, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities and the General Fund of the Town of Winhall, Vermont, as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in conformity with the modified cash basis of accounting, as described in Note I.D.

Unmodified Opinions

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the Bituminous Concrete Fund and the aggregate remaining fund information of the Town of Winhall, Vermont as of June 30, 2021, and the respective changes in financial position thereof for the year then ended in conformity with the modified cash basis of accounting, as described in Note I.D.

Change in Accounting Principles

As described in Note I.E. to the financial statements, effective June 30, 2021, the Town implemented GASB Statement No. 84, "Fiduciary Activities".

Other Matters

Basis of Accounting

We draw attention to Note I.D. to the financial statements, which describes the basis of accounting. The financial statements are prepared primarily on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Reclassification

As described in Note II.C. to the financial statements, the Town reclassified the Reappraisal Fund as part of the General Fund during the current year. Our opinion is not modified with respect to this matter.

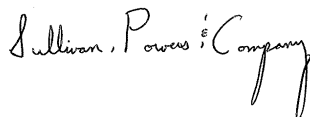
Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Town of Winhall, Vermont's basic financial statements. The budgetary comparison information on Schedule 1 and the combining fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. These schedules have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or provide any assurance on them.

Other Reporting Required by "Government Auditing Standards"

In accordance with "Government Auditing Standards", we have also issued our report dated November 23, 2021 on our consideration of the Town of Winhall, Vermont's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control over financial reporting and compliance.

November 23, 2021
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
JUNE 30, 2021

	Governmental Activities
<u>ASSETS</u>	
Cash	\$ 3,507,358
Investments	238,297
	3,745,655
 <u>LIABILITIES</u>	
Due to Delinquent Tax Collector	17,309
Due to Fiduciary Fund	1,447
	18,756
 <u>NET POSITION</u>	
Restricted:	
Highways and Streets	992,309
Other	17,181
Unrestricted	2,717,409
	3,726,899
Total Net Position	\$ 3,726,899

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
FOR THE YEAR ENDED JUNE 30, 2021

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Position
	Cash Disbursements	Charges for Services	Operating Grants and Contributions	Governmental Activities
Functions/Programs:				
Governmental Activities:				
General Government	\$ 1,001,109	\$ 222,279	\$ 42,396	\$ (736,434)
Public Safety	1,122,353	208,932	19,253	(894,168)
Highways and Streets	1,039,593	0	164,891	(874,702)
Culture and Recreation	25,000	0	0	(25,000)
Solid Waste	266,531	51,312	0	(215,219)
Debt Service	144,416	0	0	(144,416)
Total Governmental Activities	\$ 3,599,002	\$ 482,523	\$ 226,540	(2,889,939)
General Receipts:				
Property Taxes				3,386,472
Penalties and Interest on Delinquent Taxes				84,287
Local Option Sales Tax				153,288
General State Grants				75,201
Unrestricted Investment Earnings				56,446
Insurance Proceeds				32,474
Proceeds from Sale of Land/Property				24,627
Other				1,002
Total General Receipts				3,813,797
Change in Net Position				923,858
Net Position - July 1, 2020				2,803,041
Net Position - June 30, 2021				\$ 3,726,899

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
STATEMENT OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
GOVERNMENTAL FUNDS
JUNE 30, 2021

	General Fund	Bituminous Concrete Fund	Non-Major Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash	\$ 3,502,305	\$ 0	\$ 5,053	\$ 3,507,358
Investments	238,297	0	0	238,297
Due from Other Funds	<u>0</u>	<u>609,375</u>	<u>955,370</u>	<u>1,564,745</u>
Total Assets	<u>\$ 3,740,602</u>	<u>\$ 609,375</u>	<u>\$ 960,423</u>	<u>\$ 5,310,400</u>
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Due to Other Funds	\$ 1,566,192	\$ 0	\$ 0	\$ 1,566,192
Due to Delinquent Tax Collector	<u>17,309</u>	<u>0</u>	<u>0</u>	<u>17,309</u>
Total Liabilities	<u>1,583,501</u>	<u>0</u>	<u>0</u>	<u>1,583,501</u>
Fund Balances:				
Restricted	212,091	609,375	188,024	1,009,490
Committed	45,297	0	772,399	817,696
Assigned	246,628	0	0	246,628
Unassigned	<u>1,653,085</u>	<u>0</u>	<u>0</u>	<u>1,653,085</u>
Total Fund Balances	<u>2,157,101</u>	<u>609,375</u>	<u>960,423</u>	<u>3,726,899</u>
Total Liabilities and Fund Balances	<u>\$ 3,740,602</u>	<u>\$ 609,375</u>	<u>\$ 960,423</u>	<u>\$ 5,310,400</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Bituminous Concrete Fund	Non-Major Governmental Funds	Total Governmental Funds
Cash Receipts:				
Property Taxes	\$ 3,386,472	\$ 0	\$ 0	\$ 3,386,472
Penalties and Interest on Delinquent Taxes	84,287	0	0	84,287
Local Option Sales Tax	153,288	0	0	153,288
Intergovernmental	336,645	0	3,354	339,999
Charges for Services	281,058	0	0	281,058
Permits, Licenses and Fees	158,147	0	0	158,147
Fines and Forfeits	5,060	0	0	5,060
Investment Income	55,838	202	406	56,446
Other	1,002	0	0	1,002
Total Cash Receipts	<u>4,461,797</u>	<u>202</u>	<u>3,760</u>	<u>4,465,759</u>
Cash Disbursements:				
General Government	978,022	0	0	978,022
Public Safety	1,118,498	0	3,855	1,122,353
Highways and Streets	751,379	0	0	751,379
Culture and Recreation	25,000	0	0	25,000
Solid Waste	266,531	0	0	266,531
Capital Outlay:				
General Government	0	0	23,087	23,087
Highways and Streets	144,165	103,198	40,851	288,214
Debt Service:				
Principal	125,392	0	0	125,392
Interest	19,024	0	0	19,024
Total Cash Disbursements	<u>3,428,011</u>	<u>103,198</u>	<u>67,793</u>	<u>3,599,002</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>1,033,786</u>	<u>(102,996)</u>	<u>(64,033)</u>	<u>866,757</u>
Other Financing Sources/(Uses):				
Insurance Proceeds	32,474	0	0	32,474
Proceeds from Sale of Land/Property	24,627	0	0	24,627
Transfers In	0	350,000	332,000	682,000
Transfers Out	(682,000)	0	0	(682,000)
Total Other Financing Sources/(Uses)	<u>(624,899)</u>	<u>350,000</u>	<u>332,000</u>	<u>57,101</u>
Net Change in Fund Balances	408,887	247,004	267,967	923,858
Fund Balances - July 1, 2020, As Restated	<u>1,748,214</u>	<u>362,371</u>	<u>692,456</u>	<u>2,803,041</u>
Fund Balances - June 30, 2021	<u>\$ 2,157,101</u>	<u>\$ 609,375</u>	<u>\$ 960,423</u>	<u>\$ 3,726,899</u>

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
 STATEMENT OF FIDUCIARY MODIFIED CASH BASIS NET POSITION
 FIDUCIARY FUNDS
 JUNE 30, 2021

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ASSETS</u>		
Investments	\$ 15,001	\$ 0
Due from Other Funds	1,447	0
Total Assets	16,448	0
<u>LIABILITIES</u>		
Liabilities:	0	0
<u>NET POSITION</u>		
Restricted:		
Held in Trust for Individuals	16,448	0
Total Net Position	\$ 16,448	\$ 0

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
STATEMENT OF CHANGES IN FIDUCIARY MODIFIED CASH BASIS NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2021

	Private-Purpose Trust Fund Pearl Landman Fund	Custodial Fund Education Tax Fund
<u>ADDITIONS</u>		
Investment Income	\$ 3,429	\$ 0
Education Taxes Collected for Other Governments	0	11,366,982
Total Additions	3,429	11,366,982
<u>DEDUCTIONS</u>		
Education Taxes Distributed to Other Governments	0	11,366,982
Total Deductions	0	11,366,982
Change in Net Position	3,429	0
Net Position - July 1, 2020	13,019	0
Net Position - June 30, 2021	\$ 16,448	\$ 0

The accompanying notes are an integral part of this financial statement.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

The Town of Winhall, Vermont, (herein the “Town”) operates under a Selectboard form of government and provides the following services: public safety, highways and streets, culture and recreation, waste disposal, health and social services, public improvements, planning and zoning and general administrative services.

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in Note I.D., these financial statements are presented on the modified cash basis of accounting. This basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing accounting and financial reporting principles. The following is a summary of the more significant accounting policies employed in the preparation of these financial statements.

A. The Financial Reporting Entity

This report includes all of the funds of the Town of Winhall, Vermont. The reporting entity consists of the primary government; organizations for which the primary government is financially accountable; and other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity’s financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The primary government is financially accountable if it appoints a voting majority of the organization’s governing body and it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to or burdens on the primary government. The primary government is financially accountable if an organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the primary government regardless of whether the organization has a separately elected governing board; a governing board appointed by a higher level of government; or a jointly appointed board. Based on these criteria, there are no other entities that should be combined with the financial statements of the Town.

B. Basis of Presentation

The accounts of the Town are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts which comprise its assets, liabilities, deferred inflows of resources, fund equity, receipts, and disbursements. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are spent and the means by which spending activities are controlled.

The basic financial statements of the Town include both government-wide statements and fund financial statements. The focus of the government-wide statements is on reporting the operating results and financial position of the Town as a whole. The focus of the fund financial statements is on reporting on the operating results and financial position of the most significant funds of the Town.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Government-wide Statements: The statement of net position and the statement of activities display information about the primary government, the Town. These statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double counting of activities between funds. Governmental activities generally are financed through property taxes, intergovernmental receipts, and other nonexchange transactions.

The statement of activities presents a comparison between direct disbursements and program receipts for each function of the Town's governmental activities. Direct disbursements are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function or program. Program receipts include (a) charges paid by the recipients of goods or services offered by the programs and (b) grants, contributions and loans that are restricted to meeting the operational or capital requirements of a particular program. Receipts that are not classified as program receipts, including all property taxes, are presented as general receipts.

Under the terms of grant agreements, the Town funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Town's policy to first apply cost-reimbursement grant resources to such programs, followed by general revenues.

Fund Financial Statements: The fund financial statements provide information about the Town's funds, including fiduciary funds. Separate statements for each fund category – governmental and fiduciary – are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining funds are aggregated and reported as nonmajor funds.

The Town reports on the following major governmental funds:

General Fund – This is the Town's main operating fund. It accounts for all financial resources of the Town except those accounted for in another fund.

Bituminous Concrete Fund – This fund accounts for the paving expenditures of the Town.

Additionally, the Town reports the following fund types:

Private-Purpose Trust Fund – This fund is used to report trust arrangements under which resources are to be used for the benefit of individuals. All investment earnings, and in some cases, the principal of these funds may be used to support these activities.

Custodial Fund – This fund is used to report resources held by the Town in a purely custodial capacity for other governments, private organizations or individuals.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

C. Measurement Focus

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting. Equity (i.e., modified cash basis net position) is segregated into restricted and unrestricted net position. Operating statements present increases (i.e., receipts) and decreases (i.e., disbursements) in modified cash basis net position.

Governmental fund financial statements are reported using the current financial resources measurement focus within the limitations of the modified cash basis of accounting. Their reported fund balances (modified cash basis fund balances) are considered a measure of available spendable resources and are segregated into nonspendable; restricted; committed; assigned and unassigned amounts. Operating statements of these funds present increases (i.e., receipts and other financing sources) and decreases (i.e., disbursements and other financing uses) in modified cash basis fund balances.

D. Basis of Accounting

Basis of accounting refers to when revenue and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

The Town's policy is to prepare its financial statements generally on the basis of cash receipts and disbursements; consequently, certain revenue and related assets are recognized when received rather than when earned and certain expenditures and related liabilities are recognized when paid rather than when the obligation is incurred. The exceptions to this are that the Town records investments at market value as assets and amounts due to the delinquent tax collector for property tax penalties collected but not remitted as liabilities. The recording of investments at market value is not in accordance with the modified cash basis of accounting which requires investments to be carried at cost.

General capital asset acquisitions are reported as expenditures. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

E. New Pronouncement – Fiduciary Activities

Effective June 30, 2021, the Town implemented GASB Statement No. 84, "Fiduciary Activities". GASB Statement No. 84 establishes specific criteria for identifying activities that should be reported as fiduciary activities to enhance the consistency and comparability of fiduciary activity reporting by state and local governments. This required moving certain items previously recorded through a General Fund liability account to the newly established custodial fund that reports additions and deductions for these activities. No restatement of beginning net position/fund balance was required in either fund. As a result, the collection and remittance of education taxes on behalf of other governments are now presented in a Custodial Fund.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

F. Assets, Liabilities, Deferred Inflows of Resources and Equity

1. Cash

Cash balances of Town funds are deposited with and invested by the Town Treasurer. The Town considers all short-term investments of ninety (90) days or less to be cash equivalents.

Excess cash of individual funds are shown as due from other funds and excess cash withdrawals are shown as due to other funds.

2. Investments

The Town invests in investments as allowed by State Statute. Investments are reported at current market value.

3. Fund Equity

Fund Equity is classified based upon any restrictions that have been placed on those balances or any tentative plans management may have made for those balances. Restrictions of net position in the government-wide financial statements represent amounts that cannot be appropriated or are legally restricted for a specific purpose by a grant, contract, or other binding agreement. Fund balances in governmental fund financial statements are classified as nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors, or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard's intended use of the resources); and unassigned.

4. Interfund Receivables/Payables

Activity between funds that are representative of lending/borrowing arrangements that are outstanding at the end of the fiscal year are referred to as "advances to/from other funds". All other outstanding balances between funds are reported as "due from/to other funds".

5. Deferred Inflows of Resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, "deferred inflows of resources", represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. These amounts are deferred and recognized as an inflow of resources in the future periods to which the inflows are related.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

Budgets are approved at the annual Town Meeting in March. Any budget changes require voter approval. There were no budget changes during the year. The budget presented herein is for the Town's "General Fund" only and does not include the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund, the Compactor Closure Fund, the Highway Maintenance Funds, the Town Records Conversation Fund or the Reappraisal Fund activity that is included with the General Fund.

B. Excess of Expenditures Over Appropriations

For the year ended June 30, 2021, expenditures in the General Fund exceeded appropriations by \$33,312. These over-expenditures were funded by excess revenues.

C. Reclassification

The Town reclassified the Reappraisal Fund into the General Fund because the Reappraisal Fund does not qualify as a Special Revenue Fund under Governmental Accounting Standards Board (GASB) Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions" and, therefore, is now reported as part of the General Fund. The effect of this reclassification is that the General Fund fund balance was increased by \$236,501.

III. DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Cash and investments as of June 30, 2021 consist of the following:

Cash:	
Deposits with Financial Institutions	\$3,507,358
Investments:	
Mutual Funds – Equities	<u>253,298</u>
Total Cash and Investments	<u>\$3,760,656</u>

TOWN OF WINHALL, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counter-party (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in possession of another party. The Town does not have any policy to limit the exposure to custodial credit risk. The mutual funds are in the name of the Town and are not exposed to custodial credit risk. The following table reflects the custodial credit risk of the Town's cash.

	<u>Book Balance</u>	<u>Bank Balance</u>
FDIC Insured	\$ 250,518	\$ 250,518
Uninsured, Collateralized by U.S. Government Agencies Securities Held by the Pledging Financial Institution's Agent	<u>3,256,840</u>	<u>3,329,629</u>
Total	<u>\$3,507,358</u>	<u>\$3,580,147</u>

The difference between the book and the bank balance is due to reconciling items such as deposits in transit and outstanding checks.

The book balance is comprised of the following:

Cash – Deposits with Financial Institutions	<u>\$3,507,358</u>
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Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Town does not have any policy to limit the exposure to interest rate risk. The mutual funds are open-ended and, therefore, are exempt from interest rate risk disclosure.

Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. These organizations look at a number of factors in order to evaluate the risk of an obligation and rate the risk. The rating allows the investor to make informed buying and selling decisions. The Town does not have any policy to limit the exposure to credit risk. The mutual funds are open-ended and are, therefore, excluded from the credit risk analysis.

TOWN OF WINHALL, VERMONT
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2021

Concentration of Credit Risk

Concentration of credit risk is the risk that a large percentage of the Town’s investments are held within one security. The Town does not have any limitations on the amount that can be invested in any one issuer. The Town has no investments subject to concentration of credit risk disclosure.

Fair Value

The Town categorizes its fair value measurements within the fair value hierarchy established by Governmental Accounting Standards Board (GASB) Statement No. 72, “Fair Value Measurement and Application.” The hierarchy is based on the valuation inputs used to measure fair value of the asset and gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

Level 1 – Unadjusted quoted prices for identical instruments in active markets

Level 2 – Quoted prices for similar instruments in active markets; quoted prices for identical or similar instruments in markets that are not active; and model-derived valuations in which all significant inputs are observable.

Level 3 – Valuations derived from valuation techniques in which significant inputs are unobservable.

The Town has the following fair value measurements as of June 30, 2021:

Description	Total	Fair Value Measurements Using:		
		Quoted prices in active markets for identical assets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
Mutual Funds - Equities	\$ 253,298	\$ 253,298	\$ 0	\$ 0
Total	\$ 253,298	\$ 253,298	\$ 0	\$ 0

B. Interfund Balances and Transfers

Interfund balances as of June 30, 2021 are as follows:

	Due from Other Funds	Due to Other Funds
General Fund	\$ 0	\$1,566,192
Bituminous Concrete Fund	609,375	0
Non-Major Governmental Funds	955,370	0
Private-Purpose Trust Fund – Pearl Landman Fund	<u>1,447</u>	<u>0</u>
Total	\$ <u>1,566,192</u>	\$ <u>1,566,192</u>

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Interfund transfers during the year ended June 30, 2021 were as follows:

Transfer From	Transfer To	Amount	Purpose
General Fund	Beautification Fund	\$ 9,000	* Appropriation
General Fund	Highway Maintenance Fund	350,000	* Appropriation
General Fund	Bituminous Concrete Fund	350,000	Appropriation
General Fund	Reappraisal Fund	10,000	* Appropriation
General Fund	Town Records Conversion Fund	10,000	* Appropriation
General Fund	Highway Equipment Fund	200,000	Appropriation
General Fund	Fire & Rescue Equipment Fund	60,000	Appropriation
General Fund	Police Equipment Fund	47,000	Appropriation
General Fund	Transfer Station Fund	25,000	Appropriation
Municipal Forest Fund	General Fund	<u>4,072</u>	* Transfer Interest Earnings
Total		<u>\$ 1,065,072</u>	

* The transfers between the General Fund, the Beautification Fund, the Highway Maintenance Fund, the Municipal Forest Fund, the Town Records Conversion Fund and the Reappraisal Fund are netted within the General Fund as these funds are consolidated within the General Fund to comply with GASB Statement No. 54.

C. Fund Balances

GASB Statement No. 34, as amended by GASB Statement No. 54, requires fund balances reported on the governmental fund balance sheet to be classified using a hierarchy based primarily on the extent to which a government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balances are to be classified as: nonspendable (not in spendable form or legally required to remain intact); restricted (constraints on the use of resources are either externally imposed by creditors, grantors or donors, or imposed by law through enabling legislation); committed (constraints on the use of resources are imposed by formal action of the voters); assigned (reflecting the Selectboard’s intended use of the resources); and unassigned.

Special revenue funds are created only to report a revenue source (or sources) that is restricted or committed to a specified purpose, and that the revenue source should constitute a substantial portion of the resources reported in that fund. Special revenue funds cannot be used to accumulate funds that are not restricted or committed. These amounts will have to be reflected in the General Fund.

Amounts constrained to stabilization (rainy-day funds) will be reported as restricted or committed fund balance in the General Fund if they meet the other criteria for those classifications. However, stabilization is regarded as a specified purpose only if the circumstances or conditions that signal the need for stabilization (a) are identified in sufficient detail and (b) are not expected to occur routinely. The Town does not have any stabilization arrangements.

Some governments create stabilization-like arrangements by establishing formal minimum fund balance policies. The Town does not have any minimum fund balance policies.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

When expenditures are incurred for purposes for which both restricted and unrestricted amounts are available, it is the Town’s policy to first consider restricted amounts to have been spent, followed by committed, assigned, and finally unassigned amounts.

The purpose for each major special revenue fund, including which specific revenues and other resources are authorized to be reported in each, are described in the following section.

The fund balances in the following funds are restricted as follows:

Major Funds

General Fund:

Restricted for Compactor Closure Expenses by Agreement	\$ 7,620
Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Highway Maintenance	199,963
Restricted for Town Records Conversion Expenses by Statute	<u>4,508</u>
Total General Fund	<u>212,091</u>

Bituminous Concrete Fund:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Bituminous Concrete Expenditures	<u>609,375</u>
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Non-Major Funds

Special Revenue Funds:

Restricted for DARE Fund Expenses by Agreement (Source of Revenue is Grant Revenue)	518
Restricted for Law Enforcement Block Grant Expenses by Grant Agreement (Source of Revenue is Grant Revenue)	<u>4,535</u>
Total Special Revenue Funds	<u>5,053</u>

Capital Projects Funds:

Restricted for Highway Expenditures by Statute (Source of Revenue is Highway Property Taxes) – Designated for Highway Equipment Expenditures	<u>182,971</u>
Total Non-Major Funds	<u>188,024</u>

Total Restricted Fund Balances	<u><u>\$1,009,490</u></u>
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TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

The fund balances in the following funds are committed as follows:

Major Funds

General Fund:

Committed for Planning Expenses by the Voters	\$ 18,383
Committed for Safety Wellness Expenses by the Voters	1,257
Committed for Emergency Relief Expenses by the Voters	13,101
Committed for Museum Expenses by the Voters	1,023
Committed for Beautification Expenses by the Voters	11,038
Committed for Compactor Closure Expenses by the Voters	<u>495</u>

Total General Fund	<u>45,297</u>
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Non-Major Funds

Capital Projects Funds:

Committed for Fire & Rescue Equipment Expenditures by the Voters	476,268
Committed for Police Equipment Expenditures by the Voters	67,630
Committed for Salt & Sand Shed Expenditures by the Voters	27,199
Committed for Municipal Building Expenditures by the Voters	176,300
Committed for Transfer Station Expenditures by the Voters	<u>25,002</u>

Total Non-Major Funds	<u>772,399</u>
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Total Committed Fund Balances	<u>\$817,696</u>
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The fund balance in the following fund is assigned as follows:

Major Funds

General Fund:

Assigned for Reappraisal Expenses	<u>\$246,628</u>
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Total Assigned Fund Balances	<u>\$246,628</u>
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D. Restricted Net Position

The restricted net position in the governmental activities consists of the restricted fund balances of \$1,009,490.

The net position held in trust for various purposes in the Town's Private-Purpose Trust Fund at June 30, 2021 consisted of the following:

Private-Purpose Trust Fund:

Restricted for Pearl Landman Fund Expenses by Donations	<u>\$16,448</u>
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TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

IV. OTHER INFORMATION

A. Pension Plans

Defined Benefit Plan

Plan Description

The Vermont Municipal Employees' Retirement System (VMERS) is a cost-sharing, multiple-employer defined benefit pension plan that is administered by the State Treasurer and its Board of Trustees. It is designed for municipal and school district employees that work on a regular basis and also includes employees of museums and libraries if at least half of that institution's operating expenses are met by municipal funds. An employee of any employer that becomes affiliated with the system may join at that time or at any time thereafter. Any employee hired subsequent to the effective participation date of their employer who meets the minimum hourly requirements is required to join the system. As of June 30, 2020, the measurement date selected by the State of Vermont, the retirement system consisted of 353 participating employers.

The plan was established effective July 1, 1975, and is governed by Title 24, V.S.A. Chapter 125.

The general administration and responsibility for formulating administrative policy and procedures of the retirement system for its members and their beneficiaries is vested in the Board of Trustees consisting of five members. They are the State Treasurer, two employee representatives elected by the membership of the system, and two employer representatives-one elected by the governing bodies of participating employers of the system, and one selected by the Governor from a list of four nominees. The list of four nominees is jointly submitted by the Vermont League of Cities and Towns and the Vermont School Boards Association.

All assets are held in a single trust and are available to pay retirement benefits to all members. Benefits available to each group are based on average final compensation (AFC) and years of creditable service.

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources

As of June 30, 2020, the measurement date selected by the State of Vermont, VMERS was funded at 74.52% and had a plan fiduciary net position of \$740,052,895 and a total pension liability of \$993,026,959 resulting in a net position liability of \$252,974,064. As of June 30, 2021, the Town's proportionate share of this was 0.5025% resulting in a net pension liability of \$1,271,124. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Town's proportion of the net pension liability was based on a projection of the Town's long-term share of contributions to the pension plan relative to the projected contributions of all participating municipalities, actuarially determined. The Town's proportion of 0.5025% was an increase of 0.065 from its proportion measured as of the prior year.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Summary of System Provisions

Membership – Full time employees of participating municipalities. Municipalities can elect coverage under Groups A, B, C or D provisions. The Town elected coverage under Group C.

Creditable Service – Service as a member plus purchased service.

Average Final Compensation (AFC) – Group A – Average annual compensation during highest five (5) consecutive years. Groups B and C – Average annual compensation during highest three (3) consecutive years. Group D – Average annual compensation during highest two (2) consecutive years.

Service Retirement Allowance:

Eligibility – Group A – The earlier of age 65 with five (5) years of service or age 55 with thirty-five (35) years of service. Group B – The earlier of age 62 with five (5) years of service or age 55 with thirty (30) years of service. Groups C and D – Age 55 with five (5) years of service.

Amount – Group A – 1.4% of AFC times service. Group B – 1.7% of AFC times service as a Group B member plus percentage earned as a Group A member times AFC. Group C – 2.5% of AFC times service as a Group C member plus percentage earned as a Group A or B member times AFC. Group D – 2.5% of AFC times service as a Group D member plus percentage earned as a Group A, B or C member times AFC.

Maximum benefit is 60% of AFC for Groups A and B and 50% of AFC for Groups C and D. The previous amounts include the portion of the allowance provided by member contributions.

Early Retirement Allowance:

Eligibility – Age 55 with five (5) years of service for Groups A and B. Age 50 with twenty (20) years of service for Group D.

Amount – Normal allowance based on service and AFC at early retirement, reduced by 6% for each year commencement precedes normal retirement age for Groups A and B members, and payable without reduction to Group D members.

Vested Retirement Allowance:

Eligibility – Five (5) years of service.

Amount – Allowance beginning at normal retirement age based on AFC and service at termination. The AFC is to be adjusted annually by one-half of the percentage change in the Consumer Price Index, subject to the limits on “Post-Retirement Adjustments”.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Disability Retirement Allowance:

Eligibility – Five (5) years of service and disability as determined by Retirement Board.

Amount – Immediate allowance based on AFC and service to date of disability; children’s benefit of 10% of AFC payable to up to three minor children (or children up to age 23 if enrolled in full-time studies) of a disabled Group D member.

Death Benefit:

Eligibility – Death after five (5) years of service.

Amount – For Groups A, B and C, reduced early retirement allowance under 100% survivor option commencing immediately or, if greater, survivor(s) benefit under disability annuity computed as of date of death. For Group D, 70% of the unreduced accrued benefit plus children’s benefit.

Optional Benefit and Death after Retirement – For Groups A, B and C, lifetime allowance or actuarially equivalent 50% or 100% joint and survivor allowance with refund of contribution guarantee. For Group D, lifetime allowance or 70% contingent annuitant option with no reduction.

Refund of Contribution – Upon termination, if the member so elects or if no other benefit is payable, the member’s accumulated contributions are refunded.

Post-Retirement Adjustments – Allowance in payment for at least one year increased on each January 1 by one-half of the percentage increase in Consumer Price Index but not more than 2% for Group A and 3% for Groups B, C and D.

Member Contributions – Group A – 3.00%. Group B – 5.375%. Group C – 10.50%. Group D – 11.85%.

Employer Contributions – Group A – 4.50%. Group B – 6.00%. Group C – 7.75%. Group D – 10.35%.

Retirement Stipend – \$25 per month payable at the option of the Board of Trustees.

Significant Actuarial Assumptions and Methods

Investment Rate of Return: 7.00%, net of pension plan investment expenses, including inflation, a decrease from 7.50% in the prior year.

Salary increases: Varying service-based rates from 0-10 years of service, then a single rate of 4.50% (includes assumed inflation rate of 2.30%) for all subsequent years.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Mortality:

Pre-Retirement: Groups A, B and C – 40% PubG-2010 General Employee below-median and 60% of PubG-2010 General Employee, with generational projection using scale MP-2019. Group D – PubG-2010 General Employee above-median, with generational projection using scale MP-2019.

Healthy Post-retirement – Retirees: Groups A, B and C – 104% of 40% PubG-2010 General Healthy Retiree below-median and 60% of PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019. Group D – PubG-2010 General Healthy Retiree, with generational projection using scale MP-2019.

Healthy Post-retirement – Beneficiaries: Groups A, B and C – 70% Pub-2010 Contingent Survivor below-median and 30% of Pub-2010 Contingent Survivor, with generational projection using scale MP-2019. Group D – Pub-2010 Contingent Survivor, with generational projection using scale MP-2019.

Disabled Post-retirement: All Groups – PubNS-2010 Non-Safety Disabled Retiree Mortality Table with generational projection using scale MP-2019.

Spouse's Age: Females three years younger than males.

Cost-of-Living Adjustments: 1.10% for Group A members and 1.20% for Groups B, C and D members. The January 1, 2020 and January 1, 2021 COLAs are 0.80% and 0.40%, respectively, for all groups.

Actuarial Cost Method: Entry age actuarial cost method. Entry age is the age at date of employment or, if date is unknown, current age minus years of service. Normal cost and actuarial accrued liability are calculated on an individual basis and are allocated by salary, with normal cost determined using the plan of benefits applicable to each participant.

Assets: The valuation is based on the market value of assets as of the valuation date, as provided by the System. The System uses an "actuarial value of assets" that differs from market value to gradually reflect year-to-year changes in the market value of assets in determine the contribution requirements.

Inflation: 2.30%

Long-term Expected Rate of Return:

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the pension plan's target asset allocation as of June 30, 2020 are summarized in the following table:

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-term Expected Real Rate of Return</u>
Global Equity	29%	7.07%
US Equity – Large Cap	4%	6.19%
US Equity – Small/Mid Cap	3%	6.93%
Non-US Equity – Large Cap	5%	7.01%
Non-US Equity – Small Cap	2%	7.66%
Emerging Markets Debt	4%	3.66%
Core Bond	20%	0.39%
Private & Alternate Credit	10%	6.03%
US TIPS	3%	(0.20)%
Core Real Estate	5%	4.06%
Non-Core Real Estate	3%	6.43%
Private Equity	10%	11.27%
Infrastructure/Farmland	2%	5.44%

Discount Rate – The discount rate used to measure the total pension liability was 7.00%, a decrease from 7.50% in the prior year. The projection of cash flows used to determine the discount rate assumed plan member and employer contributions will be made at rates set by the Board (employers) and statute (members) with scheduled increases through July 1, 2021. Further, based upon Board resolution, projected contributions beginning July 1, 2022, and each subsequent July 1, through 2025 include additional total contribution increases of 0.50% per year. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Projected employer contributions that are intended to fund the service costs of future plan members and their beneficiaries, as well as projected contributions from future plan members, are not included. Based on those assumptions, the pension plans’ Fiduciary Net Position was projected to be available to make all projected future benefit payments of current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The following presents the Town's proportionate share of the net pension liability calculated using the discount rate of 7.00 percent, as well as what the proportionate share would be if it were calculated using a discount rate that is one percent lower (6.00%) or one percent higher (8.00%):

<u>1% Decrease (6.00%)</u>	<u>Discount Rate (7.00%)</u>	<u>1% Increase (8.00%)</u>
\$1,942,020	\$1,271,124	\$719,119

Additional Information

Additional information regarding the State of Vermont Municipal Employees’ Retirement System, including the details of the Fiduciary Net Position, is available upon request from the State of Vermont.

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Deferred Compensation Plan

The Town also offers its employees a deferred compensation plan in accordance with Internal Revenue Code Section 457. The Town is the administrator of the plan. The plan permits employees to defer a portion of their salary until future years. Deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The Town has no liability for losses under this plan, but does have the duty of due care that would be required of an ordinary prudent investor. All of the investments are self-directed by each employee.

B. Other Post-Employment Benefits

For employees who retire at age 55 or older and have 20 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first). Likewise, for employees who retire at age 62 or older and have 10 years of consecutive service working full-time for the Town, the Town will continue to cover 100% of the cost of their single-person health insurance plan premium or 80% of their 2-person health insurance plan premium until the retiree reaches age 65 or is eligible for Medicare coverage (whichever comes first).

C. Risk Management

The Town is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Town maintains insurance coverage through the Vermont League of Cities and Towns Property and Casualty Intermunicipal Fund, Inc. covering each of those risks of loss. Management believes such coverage is sufficient to preclude any significant uninsured losses to the Town. Settled claims have not exceeded this coverage in any of the past three years. The Town must remain a member for a minimum of one year and may withdraw from the Fund after that time by giving sixty days notice. Fund underwriting and ratesetting policies have been established after consultation with actuaries. Fund members are subject to a supplemental assessment in the event of deficiencies. If the assets of the Fund were to be exhausted, members would be responsible for the Fund's liabilities.

The Town is also a member of the Vermont League of Cities and Towns Employment Resource and Benefits Trust. The Trust is a nonprofit corporation formed to provide unemployment coverage and other employment benefits for Vermont municipalities and is owned by the participating members. The agreement does not permit the Trust to make additional assessments to its members. The Town has only elected unemployment coverage with the Trust.

D. Property Taxes

The Town is responsible for assessing and collecting its own property taxes as well as education taxes for the State of Vermont. The tax rate is set by the Selectboard based on the voter approved budget, the estimated grand list and the State education property tax liability. Property taxes are due in one installment on October 11. The penalty rate is eight percent (8%) after the October 11 payment. Interest is charged at one and a half percent (1-1/2%) per month. The tax rates for 2021 are as follows:

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

	<u>Homestead</u>	<u>Non-Homestead</u>
Town	.4887	.4887
Education	<u>1.7725</u>	<u>1.6794</u>
Total	<u>2.2612</u>	<u>2.1681</u>

E. Long-term Debt

The Town issues general obligation bonds to provide resources for the acquisition and construction of major capital assets and to refund prior issues. General obligation bonds are direct and pledge the full faith and credit of the Town. New bonds generally are issued as 10 to 30 year bonds.

The Town has a note payable to finance the purchase of the Mountain School with the Winhall Town School District.

The Town enters into lease agreements as the lessee for the purpose of financing the acquisition of major pieces of equipment. These lease agreements qualify as capital lease obligations for accounting purposes (even though they may include clauses that allow for cancellation of the lease in the event the Town does not appropriate funds in future years) and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date of the leases.

Long-term debt outstanding as of June 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Bond Payable, U.S. Department of Agriculture, Town Office Renovations, Principal Payments of \$35,250 Payable on December 15 Annually, Interest at 3.75% Payable on June 15 and December 15, Due December, 2030	\$ 387,750	\$ 0	\$ 35,250	\$352,500
Note Payable, Winhall Town School District, Mountain School, Principal and Interest Payments of \$79,147 Payable on November 1 Annually, Interest at 1.75%, Due November, 2028	653,791	0	67,705	586,086
Capital Lease Payable, Gorham Leasing Group, John Deere Tractor, Principal and Interest Payments of \$23,155 Payable on October 15 Annually, Interest at 3.2%, Due and Paid October, 2020	<u>22,437</u>	<u>0</u>	<u>22,437</u>	<u>0</u>
Total	<u>\$1,063,978</u>	<u>\$ 0</u>	<u>\$125,392</u>	<u>\$938,586</u>

TOWN OF WINHALL, VERMONT
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2021

Maturities are estimated to be as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>
2022	\$104,140	\$ 22,815
2023	105,346	20,287
2024	106,572	17,738
2025	107,821	15,168
2026	109,091	12,576
2027-2031	<u>405,616</u>	<u>24,598</u>
Total	<u>\$938,586</u>	<u>\$113,182</u>

F. Loan Receivable

One May 1, 2017, the Town signed a promissory note with the Mountain School at Winhall Inc. related to the sale of the property located at 9 School Street, Bondville, Vermont, known as the former Winhall Elementary School building and property in the amount of \$1,100,000. The loan has an interest rate of 1.75% and requires monthly installments of \$3,188 with a maturity date of May 1, 2057. The loan is secured by a mortgage on the real property. The balance of this loan receivable as of June 30, 2021 was \$1,019,604.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Cash Receipts:			
Property Taxes	\$ 3,405,947	\$ 3,386,472	\$ (19,475)
Interest on Delinquent Taxes	50,000	21,287	(28,713)
Penalties on Delinquent Taxes	50,000	63,000	13,000
Education Billing Fee Retained	25,000	25,874	874
1% Local Options Tax	91,000	153,288	62,288
Current Use	20,000	21,469	1,469
Payment in Lieu of Taxes	10,000	8,411	(1,589)
Dog Licenses	500	874	374
1st Class Licenses	500	1,015	515
2nd Class Licenses	100	0	(100)
Zoning/Building Permits	10,000	18,325	8,325
Copier Fees	3,000	6,788	3,788
Interest Income	12,000	2,121	(9,879)
Miscellaneous	500	1,002	502
Transfer from Municipal Forest Fund	3,500	4,072	572
National Forest - Federal	42,000	45,321	3,321
Planning Commission/ZBA Permits	500	285	(215)
Sewage Hook-up Permits	60,000	51,097	(8,903)
Truck Permits	100	160	60
Transfer Station Fees	4,000	895	(3,105)
Transfer Station - Construction/Debris	7,000	11,864	4,864
Transfer Station - Bag Sales	25,000	38,553	13,553
Transfer Station - Bottle Redemption	1,500	0	(1,500)
Reappraisal Reimbursement	17,000	18,943	1,943
Mortgage Income - Mountain School	38,200	38,258	58
Highway State Aid	100,000	125,627	25,627
FEMA Reimbursement	0	17,673	17,673
Grant Income	10,000	30,530	20,530
Sale of Land/Property	0	24,627	24,627
Insurance Proceeds	0	32,474	32,474
Town Clerk Fees	28,000	79,603	51,603
Police - Salary Reimbursement	20,000	23,340	3,340
Police - Fines	11,000	5,060	(5,940)
Police - Highway Safety & Education Grants	10,000	12,969	2,969
Police - Snowmobile Safety & Education Grants	5,000	2,930	(2,070)
Police - Stratton Security	175,000	167,430	(7,570)
Police - Winhall Brook Camp Ground	7,500	2,081	(5,419)
Police - Other	6,500	11,021	4,521
Total Cash Receipts	4,250,347	4,454,739	204,392
Cash Disbursements:			
General Expenses:			
Accounting	24,000	27,800	(3,800)
Advertising	1,000	491	509
Attorney Fees	2,500	0	2,500
Bennington County Tax	60,000	53,886	6,114
Postage	2,500	1,862	638
Printing	100	110	(10)
Supplies & Other Expenses	4,000	1,924	2,076
Engineering	7,000	0	7,000
Town of Jamaica - Forest	1,500	1,574	(74)
VLCT Dues	2,000	2,021	(21)
Total General Expenses	104,600	89,668	14,932

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Community Center - 3 River Road:			
Electricity	\$ 2,500	\$ 1,943	\$ 557
LP Gas	3,000	2,318	682
Repairs & Maintenance	8,000	5,312	2,688
Telephone/Internet	3,400	3,050	350
Total Community Center - 3 River Road	16,900	12,623	4,277
Municipal Building/Fire Station:			
Utilities/Telephone/Internet	11,000	12,102	(1,102)
LP Gas	100	66	34
Repairs & Maintenance	7,000	7,373	(373)
Total Municipal Building/Fire Station	18,100	19,541	(1,441)
Community Center/School:			
Community Center Mortgage	80,000	79,147	853
Total Community Center/School	80,000	79,147	853
Town Office - 113/115 VT RT 30:			
Electricity	6,500	6,739	(239)
LP Gas	6,000	4,117	1,883
Telephone/Cell/Internet	6,000	7,329	(1,329)
Office Equipment & Maintenance	500	0	500
Building Repairs & Maintenance	15,000	14,463	537
Town Hall Debt Service	55,000	42,114	12,886
Total Town Office - 113/115 VT RT 30	89,000	74,762	14,238
Other Expenses:			
Animal Control Officer	4,500	3,947	553
Health Officer Expenses	100	0	100
Cemetery Maintenance	3,500	3,439	61
Library Maintenance & Supplies	3,500	2,560	940
Street Lights	2,500	2,127	373
Town Insurance	142,000	146,939	(4,939)
E911 Wages	1,200	1,131	69
Total Other Expenses	157,300	160,143	(2,843)
Administration Salaries & Expenses:			
Administration Salaries	96,000	102,922	(6,922)
Selectboard Salaries	14,000	13,832	168
Computer System Expenses	7,000	7,163	(163)
Custodial Services	47,500	36,789	10,711
Paydata	3,000	3,023	(23)
Bank Charges	50	492	(442)
Finance Charges	200	373	(173)
Town Report	1,800	2,587	(787)
Administrator Travel/Expenses	1,000	302	698
Selectboard Travel/Expenses	500	118	382
Town Service Recognition	7,500	6,617	883
Total Administration Salaries & Expenses	178,550	174,218	4,332

See Disclaimer in Accompanying Independent Auditor's Report.

TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Allocable Expenses:			
Social Security	\$ 98,000	\$ 104,948	\$ (6,948)
Unemployment Insurance	1,500	1,220	280
VMERS Pension Plan	90,000	91,441	(1,441)
Health Insurance	270,000	312,400	(42,400)
Dental Insurance	13,400	16,010	(2,610)
Life Insurance/Disability	15,000	12,488	2,512
Accrued Paid Time Off	20,000	9,639	10,361
Employee Vision Plan	0	359	(359)
Total Allocable Expenses	507,900	548,505	(40,605)
Town Clerk:			
Town Clerk Salary	25,000	26,000	(1,000)
Assistant Clerk Salary	10,000	14,648	(4,648)
Town Clerk Fees	30,000	80,613	(50,613)
Board of Civil Authority	2,000	0	2,000
Travel & Expenses	1,000	453	547
Elections	4,000	5,130	(1,130)
Office Equipment/Software	6,000	3,005	2,995
Total Town Clerk	78,000	129,849	(51,849)
Town Treasurer/Tax Collector:			
Treasurer Salary	30,000	32,000	(2,000)
Assistant Treasurer Salary	10,000	8,063	1,937
Tax Collector Fees	50,000	63,000	(13,000)
Office Equipment/Supplies	4,000	4,121	(121)
Total Town Treasurer/Tax Collector	94,000	107,184	(13,184)
Listers:			
Tax Map Update	3,000	3,150	(150)
Tax Appraisal Maintenance	3,000	0	3,000
Listers Wages	15,000	15,580	(580)
Office Equipment/Supplies	500	45	455
Town Assessor Expenses	2,000	0	2,000
Tax Abatements/Appeals	4,000	0	4,000
Software/NEMRC Support	4,000	2,353	1,647
Travel/Education/Dues	1,000	50	950
Total Listers	32,500	21,178	11,322
Planning & Zoning:			
Planning Commission Expenses	4,000	7,432	(3,432)
WRC Assessment	1,800	1,749	51
ZBA Expenses	1,000	238	762
Zoning Administrator Salary	9,000	11,925	(2,925)
Zoning Administrator Fees	4,200	6,450	(2,250)
Total Planning & Zoning	20,000	27,794	(7,794)

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Fire & Rescue:			
Fire Department - Fire Truck Maintenance	\$ 7,000	\$ 1,354	\$ 5,646
Diesel/Gas	3,000	0	3,000
Fire & Rescue Dispatch Service	<u>40,000</u>	<u>41,806</u>	<u>(1,806)</u>
Total Fire & Rescue	<u>50,000</u>	<u>43,160</u>	<u>6,840</u>
Police/Rescue Department:			
Salaries & Wages	636,000	544,530	91,470
Administrative Support	49,000	48,455	545
Gas & Oil	18,000	13,520	4,480
Highway Safety & Education	10,000	12,332	(2,332)
Information Systems	20,000	14,730	5,270
K-9 Expenses	7,000	4,742	2,258
Mileage	10,000	3,276	6,724
Office Equipment Replacement	5,000	5,075	(75)
PD/Rescue Training	10,000	13,406	(3,406)
Postage	1,500	425	1,075
Radar Equipment Certification	1,000	495	505
Radar Equipment	0	5,350	(5,350)
Radios/Paging Services	5,000	6,130	(1,130)
Repairs & Maintenance - Cruisers	9,500	10,887	(1,387)
Rescue Supplies & Equipment	7,000	8,245	(1,245)
Snowmobile Safety & Education	5,000	1,967	3,033
Supplies & Other Expenses	16,500	15,239	1,261
Telephone	7,000	6,620	380
Uniforms & Equipment	17,000	15,462	1,538
Video Equipment Replacement	<u>0</u>	<u>1,396</u>	<u>(1,396)</u>
Total Police/Rescue Department	<u>834,500</u>	<u>732,282</u>	<u>102,218</u>
Transfer Station:			
Supervisor Salary	87,000	106,351	(19,351)
Compactor Fees	14,500	47,590	(33,090)
Recycling Fees/Hauling/Processing	11,000	3,990	7,010
Electricity	3,500	4,039	(539)
Supplies & Maintenance	10,000	5,649	4,351
Uniforms	1,500	1,325	175
Windham Solid Waste Dues	30,000	18,208	11,792
Training	1,500	40	1,460
Water	200	1,501	(1,301)
Tire Disposal Fees	500	954	(454)
Metal Disposal Fees	1,000	1,247	(247)
Compost/Organics Disposal Fees	2,200	4,469	(2,269)
Electronics Recycling Fees	500	87	413
Construction & Demolition	<u>20,000</u>	<u>27,201</u>	<u>(7,201)</u>
Total Transfer Station	<u>183,400</u>	<u>222,651</u>	<u>(39,251)</u>

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Highway Department:			
Salaries & Wages	\$ 190,000	\$ 225,528	\$ (35,528)
Chloride	14,000	12,151	1,849
Cold Patch	100	0	100
Culverts	8,000	7,878	122
Gravel	70,000	65,138	4,862
Guard Rails	8,000	0	8,000
Other/Training	3,000	40	2,960
Outside Equipment/Services	4,000	0	4,000
Road Improvement	25,000	28,551	(3,551)
Road Signs	4,000	4,274	(274)
Salt	70,000	69,010	990
Sidewalk Maintenance	7,000	5,940	1,060
Sand	45,000	45,000	0
Road Striping	20,000	8,128	11,872
Gas - No Lead	500	0	500
Diesel	40,000	29,609	10,391
Oil	1,200	126	1,074
Equipment/Roadside Mower Lease	27,000	23,155	3,845
Truck 1 - 2017 Western Star	7,000	46,348	(39,348)
Truck 4 - 2015 Ram	2,500	3,640	(1,140)
Multi-Purpose Truck F150	1,000	397	603
Truck 2 - 2014 International	5,000	6,814	(1,814)
Truck 3 - 2014 International	11,000	17,063	(6,063)
Grader	7,000	11,041	(4,041)
Backhoe	4,000	3,622	378
Bucketloader	4,000	440	3,560
Sanders	100	0	100
Roadside Mower	1,200	1,317	(117)
Other Maintenance	500	0	500
Supplies & Other Expenses	6,000	8,100	(2,100)
Total Highway Department	586,100	623,310	(37,210)
Town Garage:			
Electricity/Telephone/Internet	4,800	4,552	248
Heating Oil	2,000	2,146	(146)
Repairs & Maintenance - Town Shed	4,000	2,803	1,197
Uniforms	1,400	1,591	(191)
Garage Generator	200	0	200
4-Bay Garage	3,000	1,859	1,141
LP Gas	4,000	4,537	(537)
Total Town Garage	19,400	17,488	1,912

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	Budget	Actual	Variance Favorable/ (Unfavorable)
Reserve Funds:			
Highway Equipment Fund	\$ 200,000	\$ 200,000	\$ 0
Highway Maintenance Fund	350,000	350,000	0
Fire & Rescue Equipment Fund	60,000	60,000	0
Winhall Beautification Fund	9,000	9,000	0
Reappraisal Fund	10,000	10,000	0
Police Equipment Fund	47,000	47,000	0
Town Records Conversion Fund	10,000	10,000	0
Transfer Station Fund	25,000	25,000	0
Bituminous Concrete Fund	<u>350,000</u>	<u>350,000</u>	<u>0</u>
Total Reserve Funds	<u>1,061,000</u>	<u>1,061,000</u>	<u>0</u>
Emergency Management Expenses:			
Facilities Equipment	1,000	1,259	(259)
Non-Perishable Foods	100	0	100
Bottled Water	<u>100</u>	<u>0</u>	<u>100</u>
Total Emergency Management Expenses	<u>1,200</u>	<u>1,259</u>	<u>(59)</u>
Appropriations:			
Bennington Area Habitat for Humanity	760	760	0
Bennington County Meals on Wheels	600	600	0
Carlos Otis Clinic	6,000	6,000	0
Center for Restorative Justice	500	500	0
Floodbrook Athletic Association	500	500	0
Grace Cottage Hospital	2,000	2,000	0
Londonderry Rescue Squad	6,500	6,500	0
Manchester Rescue Squad	4,500	4,500	0
Mountain Valley Health Center	2,500	2,500	0
Southern Vermont Council on Aging	500	500	0
VT Green-Up	50	50	0
Vermont Nursing Alliance	1,350	1,350	0
Winhall Fire Department	62,500	62,500	0
Winhall Memorial Library	25,000	25,000	0
United Counseling Service	330	330	0
Greater Northshire Access TV	2,000	2,000	0
The Collaborative	1,000	1,000	0
Winhall Community Arts Center	7,500	7,500	0
Neighborhood Connections	1,000	1,000	0
Southeastern Vermont Economic Development Strategy	2,307	2,307	0
Winhall Stratton Fire District	<u>10,500</u>	<u>10,500</u>	<u>0</u>
Total Appropriations	<u>137,897</u>	<u>137,897</u>	<u>0</u>
Total Cash Disbursements	<u>4,250,347</u>	<u>4,283,659</u>	<u>(33,312)</u>
Excess of Cash Receipts Over Cash Disbursements	<u>\$ 0</u>	171,080	<u>\$ 171,080</u>

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TOWN OF WINHALL, VERMONT
STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS
AND CHANGES IN MODIFIED CASH BASIS FUND BALANCE
BUDGET AND ACTUAL - BUDGETARY BASIS
GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Actual</u>
Adjustment to Reconcile from the Budgetary Basis of Accounting to the Modified Cash Basis of Accounting:	
General Reserve Fund Income	\$ 14,561
General Reserve Fund Expenses	(16,419)
Planning Fund Income	10
Safety Wellness Fund Income	1
Emergency Relief Fund Income	7
Museum Fund Income	1
Museum Fund Expenses	(599)
Beautification Fund Income	4
Beautification Fund Expenses	(3,671)
Beautification Fund Transfer In	9,000
Municipal Forest Fund Income	53,490
Municipal Forest Fund Transfer Out	(4,072)
Compactor Closure Fund Income	4
Highway Maintenance Fund Income	25
Highway Maintenance Fund Expenses	(179,170)
Highway Maintenance Fund Transfer In	350,000
Town Records Conversion Fund Income	1
Town Records Conversion Fund Transfers In	10,000
Town Records Conversion Fund Expenses	(5,493)
Reappraisal Fund Income	127
Reappraisal Fund Transfer In	<u>10,000</u>
Net Change in Fund Balance	408,887
Fund Balance - July 1, 2020, As Restated	<u>1,748,214</u>
Fund Balance - June 30, 2021	<u>\$ 2,157,101</u>

The reconciling items are due to combining eleven (11) funds, the General Reserve Fund, the Planning Fund, the Safety Wellness Fund, the Emergency Relief Fund, the Museum Fund, the Beautification Fund, the Municipal Forest Fund, the Compactor Closure Fund, the Highway Maintenance Fund, the Town Records Conversion Fund and the Reappraisal Fund with the General Fund in order to comply with GASB Statement No. 54.

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Total
<u>ASSETS</u>	<u> </u>	<u> </u>	<u> </u>
Cash	\$ 5,053	\$ 0	\$ 5,053
Due from Other funds	<u>0</u>	<u>955,370</u>	<u>955,370</u>
Total Assets	<u>\$ 5,053</u>	<u>\$ 955,370</u>	<u>\$ 960,423</u>
 <u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Restricted	5,053	182,971	188,024
Committed	<u>0</u>	<u>772,399</u>	<u>772,399</u>
Total Fund Balances	<u>5,053</u>	<u>955,370</u>	<u>960,423</u>
Total Liabilities and Fund Balances	<u>\$ 5,053</u>	<u>\$ 955,370</u>	<u>\$ 960,423</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS
 AND CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Special Revenue Funds	Capital Projects Funds	Total
Cash Receipts:			
Intergovernmental	\$ 3,354	\$ 0	\$ 3,354
Investment Income	<u>0</u>	<u>406</u>	<u>406</u>
Total Cash Receipts	<u>3,354</u>	<u>406</u>	<u>3,760</u>
Cash Disbursements:			
Public Safety	3,855	0	3,855
Capital Outlay:			
General Government	0	23,087	23,087
Public Safety	<u>0</u>	<u>40,851</u>	<u>40,851</u>
Total Cash Disbursements	<u>3,855</u>	<u>63,938</u>	<u>67,793</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(501)</u>	<u>(63,532)</u>	<u>(64,033)</u>
Other Financing Sources:			
Transfers In	<u>0</u>	<u>332,000</u>	<u>332,000</u>
Total Other Financing Sources	<u>0</u>	<u>332,000</u>	<u>332,000</u>
Net Change in Fund Balances	(501)	268,468	267,967
Fund Balances - July 1, 2020, As Restated	<u>5,554</u>	<u>686,902</u>	<u>692,456</u>
Fund Balances - June 30, 2021	<u>\$ 5,053</u>	<u>\$ 955,370</u>	<u>\$ 960,423</u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS,
 LIABILITIES AND FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2021

	<u>DARE Fund</u>	<u>Law Enforcement Block Grant Fund</u>	<u>Total</u>
<u>ASSETS</u>			
Cash	\$ <u>518</u>	\$ <u>4,535</u>	\$ <u>5,053</u>
Total Assets	\$ <u><u>518</u></u>	\$ <u><u>4,535</u></u>	\$ <u><u>5,053</u></u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:			
Restricted	<u>518</u>	<u>4,535</u>	<u>5,053</u>
Total Fund Balances	<u>518</u>	<u>4,535</u>	<u>5,053</u>
Total Liabilities and Fund Balances	\$ <u><u>518</u></u>	\$ <u><u>4,535</u></u>	\$ <u><u>5,053</u></u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	DARE Fund	Law Enforcement Block Grant Fund	Total
	<u> </u>	<u> </u>	<u> </u>
Cash Receipts:			
Intergovernmental	\$ <u>886</u>	\$ <u>2,468</u>	\$ <u>3,354</u>
Total Cash Receipts	<u>886</u>	<u>2,468</u>	<u>3,354</u>
Cash Disbursements:			
Public Safety	<u>3,855</u>	<u>0</u>	<u>3,855</u>
Total Cash Disbursements	<u>3,855</u>	<u>0</u>	<u>3,855</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>(2,969)</u>	<u>2,468</u>	<u>(501)</u>
Net Change in Fund Balances	(2,969)	2,468	(501)
Fund Balances - July 1, 2020	<u>3,487</u>	<u>2,067</u>	<u>5,554</u>
Fund Balances - June 30, 2021	\$ <u><u>518</u></u>	\$ <u><u>4,535</u></u>	\$ <u><u>5,053</u></u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF MODIFIED CASH BASIS ASSETS, LIABILITIES AND FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2021

	Highway Equipment Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Total
<u>ASSETS</u>							
Due from Other Funds	\$ <u>182,971</u>	\$ <u>476,268</u>	\$ <u>67,630</u>	\$ <u>27,199</u>	\$ <u>176,300</u>	\$ <u>25,002</u>	\$ <u>955,370</u>
Total Assets	\$ <u><u>182,971</u></u>	\$ <u><u>476,268</u></u>	\$ <u><u>67,630</u></u>	\$ <u><u>27,199</u></u>	\$ <u><u>176,300</u></u>	\$ <u><u>25,002</u></u>	\$ <u><u>955,370</u></u>
<u>LIABILITIES AND FUND BALANCES</u>							
Liabilities:	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Fund Balances:							
Restricted	182,971	0	0	0	0	0	182,971
Committed	<u>0</u>	<u>476,268</u>	<u>67,630</u>	<u>27,199</u>	<u>176,300</u>	<u>25,002</u>	<u>772,399</u>
Total Fund Balances	<u>182,971</u>	<u>476,268</u>	<u>67,630</u>	<u>27,199</u>	<u>176,300</u>	<u>25,002</u>	<u>955,370</u>
Total Liabilities and Fund Balances	\$ <u><u>182,971</u></u>	\$ <u><u>476,268</u></u>	\$ <u><u>67,630</u></u>	\$ <u><u>27,199</u></u>	\$ <u><u>176,300</u></u>	\$ <u><u>25,002</u></u>	\$ <u><u>955,370</u></u>

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TOWN OF WINHALL, VERMONT
 COMBINING SCHEDULE OF CASH RECEIPTS, CASH DISBURSEMENTS AND
 CHANGES IN MODIFIED CASH BASIS FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE YEAR ENDED JUNE 30, 2021

	Highway Equipment Fund	Fire & Rescue Equipment Fund	Police Equipment Fund	Salt & Sand Shed Fund	Municipal Building Fund	Transfer Station Fund	Total
Cash Receipts:							
Investment Income	\$ 19	\$ 230	\$ 31	\$ 14	\$ 110	\$ 2	\$ 406
Total Cash Receipts	<u>19</u>	<u>230</u>	<u>31</u>	<u>14</u>	<u>110</u>	<u>2</u>	<u>406</u>
Cash Disbursements:							
Capital Outlay:							
General Government	0	0	0	0	23,087	0	23,087
Public Safety	0	0	40,851	0	0	0	40,851
Total Cash Disbursements	<u>0</u>	<u>0</u>	<u>40,851</u>	<u>0</u>	<u>23,087</u>	<u>0</u>	<u>63,938</u>
Excess/(Deficiency) of Cash Receipts Over Cash Disbursements	<u>19</u>	<u>230</u>	<u>(40,820)</u>	<u>14</u>	<u>(22,977)</u>	<u>2</u>	<u>(63,532)</u>
Other Financing Sources:							
Transfers In	<u>200,000</u>	<u>60,000</u>	<u>47,000</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>332,000</u>
Total Other Financing Sources	<u>200,000</u>	<u>60,000</u>	<u>47,000</u>	<u>0</u>	<u>0</u>	<u>25,000</u>	<u>332,000</u>
Net Change in Fund Balances	200,019	60,230	6,180	14	(22,977)	25,002	268,468
Fund Balances/(Deficit) - July 1, 2020	<u>(17,048)</u>	<u>416,038</u>	<u>61,450</u>	<u>27,185</u>	<u>199,277</u>	<u>0</u>	<u>686,902</u>
Fund Balances - June 30, 2021	<u>\$ 182,971</u>	<u>\$ 476,268</u>	<u>\$ 67,630</u>	<u>\$ 27,199</u>	<u>\$ 176,300</u>	<u>\$ 25,002</u>	<u>\$ 955,370</u>

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Sullivan, Powers & Co., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

77 Barre Street
P.O. Box 947
Montpelier, VT 05601
802/223-2352
www.sullivanpowers.com

Fred Duplessis, CPA
Richard J. Brigham, CPA
Chad A. Hewitt, CPA
Wendy C. Gilwee, CPA
VT Lic. #92-000180

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with "Government Auditing Standards"

Selectboard
Town of Winhall, Vermont
115 Vermont Route 30
Bondville, VT 05340

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in "Government Auditing Standards", issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Town of Winhall, Vermont, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Town of Winhall, Vermont's basic financial statements, and have issued our report thereon dated November 23, 2021. Our opinion on the governmental activities and the General Fund was qualified because of the inadequacies in the Town's controls over transfer station receipts and the recording of investments at market value rather than cost.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Town of Winhall, Vermont's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Town of Winhall, Vermont's internal control. Accordingly, we do not express an opinion on the effectiveness of the Town of Winhall, Vermont's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as described in the accompanying Schedule of Findings and Deficiencies in Internal Control, we identified certain deficiencies that we consider to be material weaknesses and others that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Town of Winhall, Vermont's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2021-01 and 2021-02 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying Schedule of Findings and Deficiencies in Internal Control as Items 2021-03 through 2021-05 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Town of Winhall, Vermont's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under "Government Auditing Standards".

We also noted certain other matters that we reported to the management of the Town of Winhall, Vermont in a separate letter dated November 23, 2021.

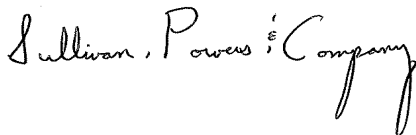
Town of Winhall, Vermont's Response to Deficiencies in Internal Control

The Town of Winhall, Vermont's response to the deficiencies in internal control identified in our audit is included with the accompanying Schedule of Findings and Deficiencies in Internal Control. The Town of Winhall, Vermont's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Town of Winhall, Vermont's internal control or on compliance. This report is an integral part of an audit performed in accordance with "Government Auditing Standards" in considering the Town of Winhall, Vermont's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

November 23, 2021
Montpelier, Vermont
VT Lic. #92-000180



TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2021

Deficiencies in Internal Control:

Material Weaknesses:

2021-01 Reconciliation of Bank Statements

Criteria:

Internal controls should be in place to ensure that all bank accounts are reconciled to the general ledger on a monthly basis.

Condition:

The Town does not have controls in place to ensure that all bank accounts are being reconciled to the general ledger. This resulted in variances that were required to be researched and adjusted.

Cause:

Unknown.

Effect:

The Town's financial records may not report the true cash position of the Town at a given date.

Recommendation:

We recommend that the bank accounts be reconciled to the general ledger on a monthly basis so that errors can be detected and corrected.

2021-02 Property Tax Reconciliation

Criteria:

Internal controls should be in place to ensure property taxes have been reconciled to the general ledger at year-end.

Condition:

The Town did not have controls in place to ensure property taxes were reconciled to the general ledger at year-end.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2021

Cause:

Unknown.

Effect:

The Town's property tax account balances were not completely reconciled which resulted in various adjustments to correct account balances.

Recommendation:

We recommend that the Town implement controls to ensure property taxes are reconciled to the general ledger at year-end.

Significant Deficiencies:

2021-03 Transfer Station Revenues

Criteria:

Internal controls over the sale of trash bags at the transfer station should be in place so that no individual can both perpetrate and conceal errors or irregularities.

Condition:

The Town does not have adequate internal controls in place over the sale of trash bags at the transfer station. Therefore, the Town cannot be sure that all of the cash collected is being handed over to them by the transfer station employees.

Cause:

Unknown.

Effect:

The collections at the transfer station are subject to misappropriation.

Recommendation:

Our primary recommendation is that the Town consider selling trash bags off-site at the Town Treasurer's office and/or at local businesses. We also recommend the Town set up inventory procedures to accurately account for additions and deletions as well as reconciling the bags on hand to the bag sales on a regular basis by an employee independent of the bag sales.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2021

2021-04 Authorization and Support for General Journal Entries

Criteria:

Internal controls should be in place that requires appropriate officials to authorize all adjustments to the books of original entry. Each journal entry should have supporting documentation showing where the amounts come from and why the journal entry is being made. This should be attached or referenced to the journal entry.

Condition:

The Town does not have a policy in place to require authorization of adjustments to the books of original entry. Also, the Town does not maintain supporting documentation for journal entries.

Cause:

Unknown.

Effect:

This deficiency in the internal control structure could allow other working control policies to be circumvented.

Recommendation:

We recommend that the Town enact a policy that requires appropriate officials to authorize all general journal entries so as not to circumvent the original approval process. We also recommend that the Town attach or reference supporting documentation to all journal entries.

2021-05 Netting Revenues and Expenditures

Criteria:

Internal controls should be in place to ensure that revenues are not netted with expenditures in order to conform with the modified cash basis of accounting.

Condition:

The Town netted grant income with the related expense accounts during the year. This nets out the revenue and expenditures as if they did not exist and results in the understatement of both revenue and expenditures.

TOWN OF WINHALL, VERMONT
SCHEDULE OF FINDINGS AND DEFICIENCIES IN INTERNAL CONTROL
JUNE 30, 2021

Cause:

The Town was not aware that this practice is not in accordance with the modified cash basis of accounting.

Effect:

This resulted in an understatement of revenue and expenditures.

Recommendation:

We recommend that the Town implement controls to ensure that revenues are not netted with expenditures.

The logo for the Town of Winhall Vermont features the text "TOWN OF WINHALL VERMONT" centered within a dark oval. This oval is surrounded by several lighter, overlapping, hand-drawn style ovals that create a sense of motion or a speech bubble effect.

TOWN OF WINHALL
VERMONT

115 Vermont Route 30
Bondville, VT 05340
Tel: 802-297-2119
townadmin@winhall.org
www.winhall.org

December 1, 2021

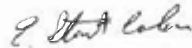
Sullivan, Powers & Company
77 Barre Street
Montpelier, VT 05601

To Whom It May Concern,

The Town of Winhall has received your audit of our financial statements for the July 1, 2020 to June 30, 2021 fiscal year.

The Select Board has reviewed the findings contained in your report and the Schedule of Deficiencies in Internal Control and Other Recommendations. There were five (5) deficiencies in internal control and thirteen (13) other recommendations; all of which will be addressed by the Select Board and town personnel, and appropriate measures will be taken to remedy the deficiencies and implement the recommendations provided by Sullivan, Powers & Company.

Sincerely,

A handwritten signature in dark ink, appearing to read "E. Stuart Coleman".

E. Stuart Coleman, Chair
Winhall Select Board

WINHALL TOWN SCHOOL DISTRICT WARNING

The legal voters of the Winhall Town School District are hereby notified and warned to meet at the Winhall Town Garage at 64 Old Town Road on Tuesday, March 1, 2022 at 10:00 AM to transact the following business.

Article 1: To elect one (1) School Director for a three-year term (to be voted by Australian ballot).

Article 2: To elect a Moderator for the ensuing year (to be voted by Australian ballot).

Article 3: Shall the voters authorize the School Board to borrow money by issuance of notes not in excess of anticipated revenue for the fiscal year July 1, 2022 through June 30, 2023?

Article 4: Shall the voters of the school district approve the school board to expend \$4,411,546, which is the amount the school board has determined to be necessary for the ensuing fiscal year? It is estimated that this proposed budget, if approved, will result in education spending of \$20,365 per equalized pupil. This projected spending per equalized pupil is 2.9% higher than spending for the current year.

Article 5: Shall the voters approve payment of the announced tuition rate of Burr and Burton Academy in the amount of \$19,200 for the 2022-2023 school year for resident pupils in grades 9-12 who attend Burr and Burton Academy?

Article 6: Shall the voters authorize the School Board to transfer the unassigned General Fund surplus existing on June 30, 2022, an amount estimated to be \$91,281, to the Bus Reserve Fund?

Article 7: Shall the voters appropriate the sum of \$20,000 for the Bus Reserve Fund?

Article 8: Shall the voters appropriate the sum of \$550,000 for the Tax Stabilization Reserve Fund?

Article 9: To transact any other business which may legally come before the meeting.

Absentee voting will be permitted on all matters to be voted upon by Australian ballot. For the purposes of Australian balloting, the polls will be open at the Winhall Town Garage at 64 Old Town Road from 10:00AM to 7:00PM on Tuesday, March 1, 2022.

The legal voters of Winhall Town School District are further notified that voter qualification, registration and absentee voting relative to said meeting shall be as provided in Chapters 43, 51 and 55 of Title 17, Vermont Statutes Annotated.

Dated this 13th day of January 2022.

WINHALL BOARD OF SCHOOL DIRECTORS

Jennifer Samuelson, Chair

Dean Gianotti, Jr., Vice Chair/Clerk

Meridith Dennes

Winhall School District
FY22 Actual & FY23 Projected Tax Rates

		<u>FY22</u>	<u>FY23</u>	<u>Variance</u>
(a)	Voted Budget	\$4,435,825	\$4,411,546	(0.50%)
(b)	Warned Articles (\$20,000 Bus; \$550,000 Tax Stabilization)	0	570,000	n/a
(c)	Less Local Revenues	158,247	142,104	(10.20%)
(d)	Plus Budget Deficit to be Raised if Applicable	16,213	0	(100.00%)
(e)	Less Surplus and Reserves Used if Applicable	<u>0</u>	<u>0</u>	n/a
(f)	Education Spending (a+b-c+d-e)	\$4,293,791	\$4,839,442	12.70%
(g)	Equalized Pupils (FY23 Estimated)	<u>217.05</u>	<u>237.64</u>	9.50%
(h)	Education Spending/Equalized Pupil (f ÷ g)	\$19,782	\$20,365	2.90%
(i)	Applicable Penalty Exclusions	<u>1,011</u>	<u>0</u>	(100.00%)
(j)	Ed Spending/Pupil Less Exclusions (h - i)	\$18,771	\$20,365	8.50%
(k)	Additional Ed Spending/Pupil Over Penalty Threshold*	<u>0</u>	<u>0</u>	n/a
(l)	Adjusted Education Spending/Equalized Pupil (j + k)	<u>\$19,782</u>	<u>\$20,365</u>	2.90%
(m)	Property Yield (FY23 Pending Legislative Approval)	\$11,317	\$12,937	14.30%
(n)	Residential Equalized Tax Rate (l ÷ m)	\$1.7480	\$1.5742	(9.90%)
(o)	Common Level of Appraisal (CLA)	<u>98.24%</u>	<u>92.71%</u>	(5.60%)
(p)	Actual Tax Rate (n ÷ o)	<u>\$1.7794</u>	<u>\$1.6980</u>	(4.60%)
	Actual Tax Rate Variance from FY22		<u>(\$0.0814)</u>	

* FY23 is the second year of a two year moratorium of the excess spending threshold; no penalties are applied.

Winhall School District

FY23 Budget

						% Change	
	FY21	FY21	FY22	FY22	FY23	Budgets	
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>23 vs 22</u>	
1	<u>EXPENDITURE SUMMARY</u>						
2	Early Education	\$27,560	\$30,621	\$43,760	\$32,015	\$37,104	-15.2%
3	Instruction/Support Program	3,264,792	3,675,552	3,833,884	3,762,284	3,904,425	1.8%
4	District Administration	13,684	13,016	13,704	14,396	15,220	11.1%
5	Fiscal Services	1,750	0	1,000	0	1,000	0.0%
6	Supervisory Union Assessments	458,252	458,252	501,535	501,535	394,674	-21.3%
7	Return of Surplus (Supervisory Union)	(10,835)	(10,835)	(48,949)	(48,949)	(27,350)	-44.1%
8	Transportation	<u>90,723</u>	<u>77,612</u>	<u>90,891</u>	<u>80,626</u>	<u>86,473</u>	-4.9%
9	Total Expenditures to be Voted	<u>\$3,845,926</u>	<u>\$4,244,218</u>	<u>\$4,435,825</u>	<u>\$4,341,907</u>	<u>\$4,411,546</u>	-0.5%
10	Budgeted Transfers/Warned Articles	<u>100,000</u>		<u>0</u>		<u>570,000</u>	n/a
11	Total District Expenditures	<u>\$3,945,926</u>		<u>\$4,435,825</u>		<u>\$4,981,546</u>	12.3%
12							
13	<u>Program Summary (Excluding Warned Articles)</u>						
14	PK-12 Instruction/Support Programs	\$3,283,352	\$3,694,952	\$3,877,644	\$3,773,704	\$3,920,934	1.1%
15	Special Education PK-12	319,273	321,494	332,250	352,845	259,956	-21.8%
16	Administration (District/SU)	152,578	150,160	135,040	134,732	144,183	6.8%
17	Transportation	<u>90,723</u>	<u>77,612</u>	<u>90,891</u>	<u>80,626</u>	<u>86,473</u>	-4.9%
18	Total Expenditures	<u>\$3,845,926</u>	<u>\$4,244,218</u>	<u>\$4,435,825</u>	<u>\$4,341,907</u>	<u>\$4,411,546</u>	-0.5%
19							
20							
21		FY21	FY21	FY22	FY22	FY23	% Change
22	<u>REVENUES</u>	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>23 vs 22</u>
23	<u>Local/Miscellaneous</u>						
24	Transportation Fees	\$25,500	\$20,000	\$25,000	\$25,800	\$25,000	0.0%
25	Interest	1,500	308	600	600	600	0.0%
26	Winhall Community Center Note	<u>79,147</u>	<u>79,147</u>	<u>79,147</u>	<u>79,147</u>	<u>79,147</u>	0.0%
27		<u>\$106,147</u>	<u>\$99,455</u>	<u>\$104,747</u>	<u>\$105,547</u>	<u>\$104,747</u>	0.0%
28	<u>State/Federal</u>						
29	Transportation Reimbursement	\$45,915	\$45,138	\$47,000	\$47,000	\$29,357	-37.5%
30	Special Education Reimbursement	5,058	6,346	0	11,574	0	n/a
31	Other State/Federal Grants	0	390,358	0	0	0	n/a
32	Forest Revenue	<u>6,500</u>	<u>8,414</u>	<u>6,500</u>	<u>8,400</u>	<u>8,000</u>	23.1%
33		<u>\$57,473</u>	<u>\$450,256</u>	<u>\$53,500</u>	<u>\$66,974</u>	<u>\$37,357</u>	-30.2%
34	Revenue Subtotal	\$163,620	\$549,711	\$158,247	\$172,521	\$142,104	-10.2%
35	Education Spending	<u>3,641,784</u>	<u>3,641,784</u>	<u>4,293,791</u>	<u>4,293,791</u>	<u>4,839,442</u>	12.7%
36	Total Revenue Receipts	<u>\$3,805,404</u>	<u>\$4,191,495</u>	<u>\$4,452,038</u>	<u>\$4,466,312</u>	<u>\$4,981,546</u>	11.9%
37	Surplus Used/(Deficit) Raised	4,710		(16,213)		0	n/a
38	Reserve Transfers	<u>35,812</u>		<u>0</u>		<u>0</u>	n/a
39	Total Revenue	<u>\$3,845,926</u>		<u>\$4,435,825</u>		<u>\$4,981,546</u>	12.3%

**Winhall School District
FY23 Budget**

	Tax					
	General Fund	Bus Reserve	Stabilization Reserve			
FUND BALANCES						
40 Actual Balance June 30, 2020	<u>(\$16,213)</u>	<u>\$2,117</u>	<u>\$250,765</u>			
41						
42 Actual Revenue FY21	\$4,191,495					
43 Actual Expenditure FY21	(4,244,218)					
44 Reserve Transfer	35,812		(\$35,812)			
45 Actual Balance June 30, 2021	<u>(\$33,124)</u>	<u>\$2,117</u>	<u>\$214,953</u>			
46						
47 Anticipated Revenue FY22	\$4,466,312					
48 Anticipated Expenditure FY22	(4,341,907)					
49 Transfer to Reserve (To be Voted 3/2022)	<u>(91,281)</u>	<u>\$91,281</u>				
50 Anticipated Balance June 30, 2022	<u>\$0</u>	<u>\$93,398</u>	<u>\$214,953</u>			
51						
52 Budgeted Revenue FY23	\$4,981,546					
53 Budgeted Expenditure FY23	(4,411,546)					
54 Transfer to Reserves (To be Voted 3/2022)	<u>(570,000)</u>	<u>\$20,000</u>	<u>\$550,000</u>			
55 Budgeted Balance June 30, 2023	<u>\$0</u>	<u>\$113,398</u>	<u>\$764,953</u>			
56						
57						
58						
59						% Change
60	FY21	FY21	FY22	FY22	FY23	Budgets
61	Budget	Actual	Budget	Anticipated	Budget	23 vs 22
62						
63 EXPENDITURE DETAIL						
64 EARLY EDUCATION						
65 Private Provider Tuition	\$27,560	\$30,621	\$35,360	\$29,915	\$32,904	-6.9%
66 Private Provider Tuition (Additional Hours)	<u>0</u>	<u>0</u>	<u>8,400</u>	<u>2,100</u>	<u>4,200</u>	-50.0%
67 TOTAL PK PROGRAM/EARLY EDUCATION	<u>\$27,560</u>	<u>\$30,621</u>	<u>\$43,760</u>	<u>\$32,015</u>	<u>\$37,104</u>	-15.2%
68 INSTRUCTION/SUPPORT PROGRAM						
69 <u>Regular Education</u>						
70 Tuition	\$3,254,292	\$3,599,498	\$3,815,384	\$3,718,888	\$3,861,029	1.2%
71 Instructional Services	1,000	57,955	18,000	22,301	22,301	23.9%
72 Support Services	500	6,878	500	500	500	0.0%
73 Prior Year Tuition	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	n/a
74	<u>\$3,255,792</u>	<u>\$3,664,331</u>	<u>\$3,833,884</u>	<u>\$3,741,689</u>	<u>\$3,883,830</u>	1.3%
75 <u>Special Education</u>						
76 Public School Excess Costs	<u>\$9,000</u>	<u>\$11,221</u>	<u>\$0</u>	<u>\$20,595</u>	<u>\$20,595</u>	n/a
77						
78 TOTAL INSTRUCTION/SUPPORT PROGRAM	<u>\$3,264,792</u>	<u>\$3,675,552</u>	<u>\$3,833,884</u>	<u>\$3,762,284</u>	<u>\$3,904,425</u>	1.8%
79						
80 DISTRICT ADMINISTRATION						
81 Board Stipends	\$4,500	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
82 Payroll Fringe	344	344	344	344	344	0.0%
83 Professional Services	500	630	500	500	500	0.0%
84 Comprehensive Insurance	4,275	4,069	4,230	5,037	5,236	23.8%
85 Audit Expense	2,455	2,375	2,500	2,375	3,000	20.0%
86 Advertising, Warnings, Notices, etc.	500	82	500	500	500	0.0%
87 Travel, Expenses, & Supplies	300	175	300	300	300	0.0%
88 Dues & Memberships, VSBA	<u>810</u>	<u>841</u>	<u>830</u>	<u>840</u>	<u>840</u>	1.2%
89 TOTAL DISTRICT ADMINISTRATION	<u>\$13,684</u>	<u>\$13,016</u>	<u>\$13,704</u>	<u>\$14,396</u>	<u>\$15,220</u>	11.1%

Winhall School District FY23 Budget

	FY21	FY21	FY22	FY22	FY23	% Change
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Anticipated</u>	<u>Budget</u>	<u>23 vs 22</u>
90	FISCAL SERVICES					
91	Short-Term Interest	\$1,750	\$0	\$750	\$0	\$750 0.0%
92	Supplies, Materials, Etc.	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>	<u>250</u> 0.0%
93	TOTAL FISCAL SERVICES	<u>\$1,750</u>	<u>\$0</u>	<u>\$1,000</u>	<u>\$0</u>	<u>\$1,000</u> 0.0%
94						
95	OFFICE OF THE SUPERINTENDENT					
96	<u>General Assessments</u>					
97	Administrative Assessment	\$82,599	\$82,599	\$92,928	\$92,928	\$97,255 4.7%
98	Accounting Assessment	8,981	8,981	9,401	9,401	9,755 3.8%
99	Director of Operations	<u>7,616</u>	<u>7,616</u>	<u>9,010</u>	<u>9,010</u>	<u>9,348</u> 3.8%
100	Subtotal General Assessments	\$99,196	\$99,196	\$111,339	\$111,339	\$116,358 4.5%
101	Return of Surplus	<u>(2,435)</u>	<u>(2,435)</u>	<u>(7,069)</u>	<u>(7,069)</u>	<u>(5,850)</u> -17.2%
102	Total General Assessments	<u>\$96,761</u>	<u>\$96,761</u>	<u>\$104,270</u>	<u>\$104,270</u>	<u>\$110,508</u> 6.0%
103	<u>Special Education Assessments</u>					
104	Early Education	\$13,233	\$13,233	\$10,658	\$10,658	\$11,569 8.5%
105	Student Services K-8	37,634	37,634	28,887	28,887	31,768 10.0%
106	Student Services 9-12	259,406	259,406	292,705	292,705	196,024 -33.0%
107	Support Services/Administration	<u>48,783</u>	<u>48,783</u>	<u>57,946</u>	<u>57,946</u>	<u>38,955</u> -32.8%
108	Subtotal Special Education Assessments	\$359,056	\$359,056	\$390,196	\$390,196	\$278,316 -28.7%
109	Return of Surplus	<u>(8,400)</u>	<u>(8,400)</u>	<u>(41,880)</u>	<u>(41,880)</u>	<u>(21,500)</u> -48.7%
110	Total Special Education Assessments	<u>\$350,656</u>	<u>\$350,656</u>	<u>\$348,316</u>	<u>\$348,316</u>	<u>\$256,816</u> -26.3%
111						
112	TOTAL OFFICE OF THE SUPERINTENDENT	<u>\$447,417</u>	<u>\$447,417</u>	<u>\$452,586</u>	<u>\$452,586</u>	<u>\$367,324</u> -18.8%
113						
114	TRANSPORTATION					
115	Positions/BRSU Based	\$72,013	\$61,442	\$72,161	\$62,066	\$67,893 -5.9%
116	Repairs & Maintenance/Supplies/Services	18,000	15,467	18,000	18,000	18,000 0.0%
117	Insurance	<u>710</u>	<u>703</u>	<u>730</u>	<u>560</u>	<u>580</u> -20.5%
118	TOTAL TRANSPORTATION	<u>\$90,723</u>	<u>\$77,612</u>	<u>\$90,891</u>	<u>\$80,626</u>	<u>\$86,473</u> -4.9%
119						
120	TOTAL BUDGET	\$3,845,926	<u>\$4,244,218</u>	\$4,435,825	<u>\$4,341,907</u>	\$4,411,546 -0.5%
121	Warned Articles	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>570,000</u> n/a
122	TOTAL EXPENDITURES	<u>\$3,845,926</u>	<u>\$4,244,218</u>	<u>\$4,435,825</u>	<u>\$4,341,907</u>	<u>\$4,981,546</u> 12.3%

Winhall School District
 FY23 Budget

	FY22 Budget			FY22 Anticipated			FY23 Budget			
	Rate	Students	Tuition	Rate	Students	Tuition	Rate	Students	Tuition	
123	<u>Tuition - Public In State</u>									
124	Arlington	\$19,400	0.50	\$9,700	\$17,816	1.00	\$17,816			
125	Dorset	\$16,900	2.00	\$33,800	\$16,900	2.00	33,800	\$16,900	2.00	\$33,800
126	Flood Brook	\$16,900	10.00	169,000	\$16,900	10.70	180,830	\$16,900	12.00	202,800
127	Manchester	\$16,900	4.00	67,600	\$16,900	4.76	80,444	\$16,900	5.00	84,500
128	Total Public		16.50	\$280,100		18.46	\$312,890		19.00	\$321,100
129										
130	<u>Tuition - Out of State</u>									
131	Ethel Walker School				\$16,842	0.42	\$7,074			
132	Proctor Academy	\$16,808	1.00	\$16,808	\$16,842	1.00	16,842			
133	Rumsey Hall K-6				\$15,513	0.64	9,928			
134	Rumsey Hall 7-12				\$16,842	0.64	10,779	\$17,400	2.00	\$34,800
135	Winter Sports School				\$14,850	0.36	5,346	\$15,300	1.00	\$15,300
136	Total Out of State		1.00	\$16,700		3.06	\$49,969		3.00	\$50,100
137										
138	<u>Tuition - Private In State</u>									
139	BBA	\$18,490	46.00	\$850,540	\$18,490	48.18	\$890,848	\$19,200	40.00	\$768,000
140	Burke Mountain	\$16,808	1.00	\$16,808	\$16,842	1.00	16,842	\$17,400	1.00	17,400
141	The Grammar School				\$10,920	0.76	8,299	\$16,025	1.00	16,025
142	Long Trail 6				\$15,513	2.00	31,026			
143	Long Trail 7-12	\$16,700	18.00	302,544	\$16,842	12.00	202,104	\$17,400	13.00	226,200
144	Maple Street K-6	\$15,300	42.00	649,194	\$15,513	39.61	614,470	\$16,025	36.00	576,836
145	Maple Street 7/8	\$16,700	11.00	184,888	\$16,842	8.00	134,736	\$17,400	10.00	174,000
146	Mountain School K-6	\$15,300	50.00	772,850	\$15,513	46.32	718,562	\$16,025	45.00	721,125
147	Mountain School 7/8	\$16,700	5.00	84,040	\$16,842	4.00	67,368	\$17,400	8.00	139,200
148	New Enrollment	\$16,500	15.00	52,526				\$17,050	15.00	255,750
149	Red Fox Community School	\$14,979	5.00	74,895	\$15,000	6.00	90,000	\$15,450	6.00	92,700
150	Stratton Mountain	\$16,700	27.00	521,048	\$16,842	34.00	572,628	\$17,400	28.00	487,200
151			221.00	\$3,509,333		201.87	\$3,346,883		203.00	\$3,474,436
152										
153	Total Tuition Students		229.63			223.39			225.00	
154										
155	<u>Vocational Tuition</u>									
156	Southwest VT/CDC	22,300	0.41	\$9,143	\$22,307	0.41	\$9,146	\$22,975	0.67	\$15,393
157	Total Vocational			\$9,143			\$9,146			\$15,393
158										
159	Total Tuition			\$3,815,276			\$3,718,888			\$3,861,029

**SUPERINTENDENT'S ENROLLMENT REPORT
WINHALL SCHOOL DISTRICT
ENROLLMENT: DECEMBER 1, 2021**

SCHOOL	PK3	PK4	K	1	2	3	4	5	6	7	8	9	10	11	12	TOTAL
Arlington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Burke Mtn	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1
Burr & Burton	-	-	-	-	-	-	-	-	-	-	-	14	10	9	14	47
Dorset	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	2
Ethel Walker	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	1
Flood Brook	-	-	2	-	2	2	1	1	3	-	1	-	-	-	-	12
Long Trail	-	-	-	-	-	-	-	-	2	4	5	2	-	-	1	14
Manchester	-	-	-	-	1	-	2	-	1	-	-	-	-	-	-	4
Maple Street	-	-	3	3	7	2	9	9	6	4	4	-	-	-	-	47
Mountain School	-	-	4	3	9	7	10	8	5	3	1	-	-	-	-	50
PK Partners	8	1	-	-	-	-	-	-	-	-	-	-	-	-	-	9
Proctor Academy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Red Fox	-	-	-	-	2	1	1	2	-	-	-	-	-	-	-	6
Stratton Mtn	-	-	-	-	-	-	-	-	1	3	3	8	4	9	6	34
The Grammar School	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	1
Total	8	1	9	6	21	14	24	20	18	14	14	24	15	19	23	230

PK3 = 3 yr olds

PK4 = 4 yr olds

Bennington-Rutland Supervisory Union

FY23 Budget

	<u>FY21</u> <u>Budget</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Budget</u>	<u>FY22</u> <u>Anticipated</u>	<u>FY23</u> <u>Budget</u>	
1	<u>EXPENDITURE SUMMARY</u>					
2	Student/Staff Support	\$493,246	\$496,659	\$712,601	\$697,683	\$741,744
3	Administration	1,378,635	1,226,083	1,324,654	1,349,675	1,406,317
4	Operations	<u>293,237</u>	<u>299,345</u>	<u>297,365</u>	<u>278,899</u>	<u>295,872</u>
5	Expenditures for Assessment	<u>\$2,165,118</u>	<u>\$2,022,087</u>	<u>\$2,334,620</u>	<u>\$2,326,257</u>	<u>\$2,443,933</u>
6						
7	Internal Services for Direct Billing	\$1,167,639	\$1,095,264	\$1,152,332	\$1,479,130	\$1,831,020
8	Grants (Excluding Recovery Funds)	<u>1,223,384</u>	<u>1,099,680</u>	<u>1,184,841</u>	<u>1,098,706</u>	<u>839,211</u>
9	Total BRSU Expenditures	<u>\$4,556,141</u>	<u>\$4,217,031</u>	<u>\$4,671,793</u>	<u>\$4,904,093</u>	<u>\$5,114,164</u>
10						
11						
12	<u>REVENUES</u>					
13	Interest	\$3,000	\$3,686	\$3,000	\$3,000	\$3,000
14	Miscellaneous	500	9,739	500	500	500
15	Grant Administration	<u>41,000</u>	<u>67,047</u>	<u>41,000</u>	<u>60,000</u>	<u>60,000</u>
16	Supervisory Union Local Revenues	<u>\$44,500</u>	<u>\$80,472</u>	<u>\$44,500</u>	<u>\$63,500</u>	<u>\$63,500</u>
17	Assessments (Net of Surplus Applied)	2,070,618	2,070,618	2,145,120	2,145,120	2,260,433
18	Internal Services	1,167,639	1,095,264	1,152,332	1,479,130	1,831,020
19	Grants (Excluding Recovery Funds)	<u>1,223,384</u>	<u>1,099,680</u>	<u>1,184,841</u>	<u>1,098,706</u>	<u>839,211</u>
20	Subtotal	<u>\$4,506,141</u>	<u>\$4,346,034</u>	<u>\$4,526,793</u>	<u>\$4,786,456</u>	<u>\$4,994,164</u>
21	Surplus Used/(Deficit Raised)	<u>50,000</u>		<u>145,000</u>		<u>120,000</u>
22	Total Revenue	<u>\$4,556,141</u>		<u>\$4,671,793</u>		<u>\$5,114,164</u>
23						
24						
25	<u>EXPENDITURE DETAIL</u>					
26	Student/Staff Support					
27	<u>Curriculum/Support Staff</u>					
28	HHB Restorative Justice Coord Salary	\$0	\$0	\$74,600	\$74,850	\$78,205
29	Curriculum Stipends	22,500	1,649	22,500	22,500	22,500
30	Director of Teaching & Learning Salary	92,501	98,251	99,911	100,161	104,907
31	MTSS/Equity Coordinator Salary	0	0	34,000	35,300	36,960
32	Stipends/Staff Training Support	2,000	0	2,000	1,000	1,000
33	Tech Innovation & Data Mgmt Salary	64,251	65,769	67,530	67,780	69,252
34	Health Benefits	25,497	36,366	69,648	53,128	56,024
35	PR Taxes/Fringe/Insurance	19,085	17,330	30,185	34,539	35,722
36	Tuition/Professional Development	<u>2,500</u>	<u>2,009</u>	<u>2,500</u>	<u>4,088</u>	<u>4,100</u>
37		<u>\$228,334</u>	<u>\$221,374</u>	<u>\$402,874</u>	<u>\$393,346</u>	<u>\$408,670</u>
38	<u>Materials & Services</u>					
39	General Supplies & Materials	\$2,000	\$583	\$2,500	\$2,500	\$2,500
40	Local Curriculum Supplies	3,000	614	3,000	3,000	3,000
41	Curriculum Materials - District-Wide	41,000	33,268	41,000	41,000	41,000
42	Instructional Software	15,600	21,332	22,000	22,000	22,000
43	Equity Audit	0	0	5,000	5,000	0
44	Alpine - Student Data	7,825	0	0	0	0
45	Progress Monitoring	4,000	1,308	3,000	3,000	3,000
46	Local Assessment (iReady)	28,300	63,821	65,000	74,491	75,000

Bennington-Rutland Supervisory Union

FY23 Budget

	FY21 <u>Budget</u>	FY21 <u>Actual</u>	FY22 <u>Budget</u>	FY22 <u>Anticipated</u>	FY23 <u>Budget</u>
47 Seesaw LMS	0	0	5,500	4,358	5,500
48 Device Security System	4,862	4,862	8,000	0	8,000
49 Internet/Districts	18,355	12,847	13,500	12,852	13,500
50 Tech Repairs & Supplies/Districts	11,345	19,631	11,500	11,500	23,500
51 Tech Software/Subscriptions/Districts	6,000	7,082	6,000	6,000	6,000
52 School Messaging Software	<u>2,500</u>	<u>2,379</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
53	<u>\$144,787</u>	<u>\$167,727</u>	<u>\$188,500</u>	<u>\$188,201</u>	<u>\$205,500</u>
54 <u>English Language Services</u>					
55 Teacher Salary	\$65,895	\$71,240	\$65,000	\$57,048	\$58,246
56 Health Benefits	18,707	15,178	17,122	14,339	15,066
57 PR Taxes/Fringe/Insurance	6,454	6,598	6,377	7,369	7,472
58 Supplies & Materials	500	0	500	500	500
59 Support Stipends	0	0	0	3,600	3,779
60 PR Taxes/Fringe/Insurance	0	0	0	295	311
61 Tuition/Professional Development	<u>2,000</u>	<u>0</u>	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>
62	<u>\$93,556</u>	<u>\$93,016</u>	<u>\$90,999</u>	<u>\$85,651</u>	<u>\$87,874</u>
63 <u>Personnel Services - Student/Staff Support</u>					
64 Professional Development	\$5,000	\$538	\$7,500	\$7,500	\$10,000
65 Local Travel	3,500	0	4,000	4,000	4,000
66 Professional Learning System	6,750	6,874	7,078	7,207	7,300
67 Absence Management System	6,820	6,941	7,150	7,278	7,400
68 Professional Development/Inservice	<u>4,500</u>	<u>189</u>	<u>4,500</u>	<u>4,500</u>	<u>11,000</u>
69	<u>\$26,569</u>	<u>\$14,542</u>	<u>\$30,228</u>	<u>\$30,485</u>	<u>\$39,700</u>
70 Student/Staff Support Subtotal	<u>\$493,246</u>	<u>\$496,659</u>	<u>\$712,601</u>	<u>\$697,683</u>	<u>\$741,744</u>
71					
72 Administration					
73 <u>Executive Administration - Staffing</u>					
74 Superintendent Salary	\$150,000	\$135,000	\$139,050	\$139,050	\$146,003
75 Assistant Superintendent Salary	71,840	0	0	0	0
76 Administrative Staff Salaries	88,089	87,704	90,333	90,772	94,851
77 Minutes	600	320	600	600	600
78 Health Benefits	64,886	50,966	51,470	51,269	53,022
79 PR Taxes/Fringe/Insurance	<u>35,028</u>	<u>28,411</u>	<u>28,978</u>	<u>27,740</u>	<u>28,877</u>
80	<u>\$410,443</u>	<u>\$302,401</u>	<u>\$310,431</u>	<u>\$309,431</u>	<u>\$323,353</u>
81 <u>Supporting Services</u>					
82 Legal	\$2,500	\$4,303	\$2,500	\$7,500	\$2,500
83 Audit	10,450	9,500	10,450	9,500	10,450
84 Leadership Professional Development	3,000	0	3,000	3,550	3,000
85 Comprehensive Insurance	8,820	5,561	5,784	5,652	5,900
86 IQM2 (Board Mtg Mgmt System)	5,000	4,662	4,800	4,668	4,700
87 Dues	<u>6,500</u>	<u>5,538</u>	<u>6,500</u>	<u>6,500</u>	<u>6,500</u>
88	<u>\$36,270</u>	<u>\$29,564</u>	<u>\$33,034</u>	<u>\$37,370</u>	<u>\$33,050</u>

Bennington-Rutland Supervisory Union

FY23 Budget

	FY21 <u>Budget</u>	FY21 <u>Actual</u>	FY22 <u>Budget</u>	FY22 <u>Anticipated</u>	FY23 <u>Budget</u>
89 <u>Business & Accounting - Staffing</u>					
90 Administrative Staff Salaries	\$205,471	\$207,128	\$216,602	\$220,980	\$231,050
91 Health Benefits	49,326	44,911	48,806	48,806	50,137
92 PR Taxes/Fringe/Insurance	<u>30,669</u>	<u>32,730</u>	<u>31,738</u>	<u>32,922</u>	<u>34,197</u>
93	<u>\$285,466</u>	<u>\$284,769</u>	<u>\$297,146</u>	<u>\$302,708</u>	<u>\$315,384</u>
94 <u>Personnel Services - Staffing</u>					
95 Administrative Staff Salaries	\$106,480	\$104,957	\$136,290	\$140,850	\$147,368
96 Health Benefits	44,140	24,137	36,372	28,989	29,761
97 PR Taxes/Fringe/Insurance	<u>17,328</u>	<u>9,525</u>	<u>20,497</u>	<u>22,044</u>	<u>22,842</u>
98	<u>\$167,948</u>	<u>\$138,619</u>	<u>\$193,159</u>	<u>\$191,883</u>	<u>\$199,971</u>
99 <u>Personnel Services - Administration</u>					
100 Flex Plan Administration/Background Checks	\$300	\$1,961	\$500	\$6,000	\$6,000
101 Local Travel	4,500	781	4,500	3,000	4,500
102 Professional Development - Administration	<u>19,500</u>	<u>12,534</u>	<u>19,500</u>	<u>19,500</u>	<u>19,500</u>
103	<u>\$24,300</u>	<u>\$15,276</u>	<u>\$24,500</u>	<u>\$28,500</u>	<u>\$30,000</u>
104 <u>Technology - Staffing</u>					
105 Administrative Staff Salaries	\$168,296	\$165,199	\$172,020	\$180,320	\$200,429
106 Health Benefits	59,910	39,522	67,768	68,470	70,376
107 PR Taxes/Fringe/Insurance	<u>26,314</u>	<u>24,110</u>	<u>26,965</u>	<u>28,484</u>	<u>30,659</u>
108	<u>\$254,520</u>	<u>\$228,831</u>	<u>\$266,753</u>	<u>\$277,274</u>	<u>\$301,464</u>
109 <u>Technology - SU Support</u>					
110 Professional Development	\$2,500	\$0	\$2,500	\$2,500	\$2,500
111 Local Travel	2,500	0	2,500	2,500	2,500
112 Internet	8,200	7,545	7,600	7,548	7,600
113 Tech Supplies/Services	3,000	3,000	3,000	3,000	3,000
114 Tech Software/Subscriptions	5,000	9,753	5,000	5,000	5,000
115 Equipment	2,000	11,820	2,000	2,000	0
116 Student Information System (ALMA)	28,700	27,400	28,200	30,720	31,000
117 Copier Fees/Supplies	4,000	2,407	2,500	2,500	2,500
118 Accounting System (TYLER)	<u>20,100</u>	<u>20,153</u>	<u>20,750</u>	<u>21,160</u>	<u>22,000</u>
119	<u>\$76,000</u>	<u>\$82,078</u>	<u>\$74,050</u>	<u>\$76,928</u>	<u>\$76,100</u>
120 <u>Other Support Services/Central Office</u>					
121 Contracted Services	\$1,500	\$23,331	\$1,500	\$1,500	\$1,500
122 Alarm System Monitoring/Maint.	300	379	300	300	300
123 Custodial/Trash	9,000	6,938	9,000	9,000	9,000
124 Rent	92,888	92,888	94,281	94,281	95,695
125 Telephone	2,500	2,535	3,000	3,000	3,000
126 Postage	4,000	2,694	3,000	3,000	3,000
127 Advertising	1,500	4,594	2,500	2,500	2,500
128 Supplies	<u>12,000</u>	<u>11,186</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
129	<u>\$123,688</u>	<u>\$144,545</u>	<u>\$125,581</u>	<u>\$125,581</u>	<u>\$126,995</u>
130					
131 Total Administration	<u>\$1,378,635</u>	<u>\$1,226,083</u>	<u>\$1,324,654</u>	<u>\$1,349,675</u>	<u>\$1,406,317</u>

Bennington-Rutland Supervisory Union

FY23 Budget

	FY21 <u>Budget</u>	FY21 <u>Actual</u>	FY22 <u>Budget</u>	FY22 <u>Anticipated</u>	FY23 <u>Budget</u>
132 Operations					
133 Facilities & Transportation					
134 Director of Operations Salary	\$82,590	\$82,590	\$85,068	\$85,318	\$89,321
135 Director of Transportation Salary	39,147	39,147	40,321	42,571	46,354
136 Health Benefits	38,069	53,709	31,822	33,721	34,630
137 PR Taxes/Fringe/Insurance	18,616	19,076	19,151	19,846	20,740
138 Professional Development	3,000	2,661	3,000	3,000	3,000
139 Local Travel	3,000	1,528	3,000	3,000	3,000
140 Advertising	750	289	750	750	750
141 Supplies & Materials	3,000	2,780	3,000	4,000	5,000
142 Transfinder Software	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,950</u>
143	<u>\$188,172</u>	<u>\$201,780</u>	<u>\$186,112</u>	<u>\$192,206</u>	<u>\$207,745</u>
144 School Meal Programs Support					
145 Director of Food Services Salary	\$60,883	\$68,117	\$65,000	\$66,610	\$69,553
146 Health Benefits	27,139	14,991	28,143	0	0
147 PR Taxes/Fringe/Insurance	9,543	9,935	10,110	9,286	9,574
148 Professional Development	1,500	148	1,500	1,500	1,500
149 Local Travel	2,000	1,092	2,000	2,000	2,000
150 Supplies & Materials	500	0	500	1,000	500
151 Mealtime Mgmt System	<u>3,500</u>	<u>3,282</u>	<u>4,000</u>	<u>6,297</u>	<u>5,000</u>
152	<u>\$105,065</u>	<u>\$97,565</u>	<u>\$111,253</u>	<u>\$86,693</u>	<u>\$88,127</u>
153					
154 Total Operations	<u>\$293,237</u>	<u>\$299,345</u>	<u>\$297,365</u>	<u>\$278,899</u>	<u>\$295,872</u>
155					
156 Total Expenditures to be Assessed	<u>\$2,165,118</u>	<u>\$2,022,087</u>	<u>\$2,334,620</u>	<u>\$2,326,257</u>	<u>\$2,443,933</u>
157					
158 District Shared Services					
159 Instruction/Support					
160 Teacher Positions					
161 Teacher Salaries	\$313,785	\$314,035	\$325,749	\$501,304	\$592,053
162 Health Benefits	73,745	42,919	42,124	85,795	113,041
163 PR Taxes/Fringe/Insurance	<u>38,393</u>	<u>37,545</u>	<u>38,565</u>	<u>56,929</u>	<u>65,788</u>
164	<u>\$425,923</u>	<u>\$394,499</u>	<u>\$406,438</u>	<u>\$644,028</u>	<u>\$770,882</u>
165 Middle School Success					
166 Program Director Salary	\$0	\$0	\$0	\$0	\$56,779
167 Health Benefits	0	0	0	0	6,246
168 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,818</u>
169	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$71,843</u>
170					
171 Tuition Reimbursement	\$9,000	\$80	\$9,000	\$9,000	\$14,000
172 Professional Development/Travel	0	0	0	0	3,500
173 Technology Equipment/Districts	<u>103,000</u>	<u>131,570</u>	<u>103,000</u>	<u>103,000</u>	<u>118,000</u>
174	<u>\$537,923</u>	<u>\$526,149</u>	<u>\$518,438</u>	<u>\$756,028</u>	<u>\$978,225</u>

Bennington-Rutland Supervisory Union

FY23 Budget

	FY21 <u>Budget</u>	FY21 <u>Actual</u>	FY22 <u>Budget</u>	FY22 <u>Anticipated</u>	FY23 <u>Budget</u>
175 Operations					
176 <u>School Meal Programs</u>					
177 Food Service Staff Wages	\$0	\$0	\$0	\$97,839	\$125,751
178 Health Benefits	0	0	0	39,435	52,980
179 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>15,527</u>	<u>19,654</u>
180	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$152,801</u>	<u>\$198,385</u>
181 <u>Transportation Services</u>					
182 Bus Driver Wages	\$53,563	\$45,539	\$50,396	\$50,568	\$57,485
183 Health Benefits	11,043	6,377	10,780	0	0
184 PR Taxes/Fringe/Insurance	11,585	9,524	10,985	11,498	12,997
185 Transportation Contracts	<u>553,525</u>	<u>507,675</u>	<u>561,733</u>	<u>508,235</u>	<u>583,928</u>
186	<u>\$629,716</u>	<u>\$569,115</u>	<u>\$633,894</u>	<u>\$570,301</u>	<u>\$654,410</u>
187					
188 Total District Services	<u>\$1,167,639</u>	<u>\$1,095,264</u>	<u>\$1,152,332</u>	<u>\$1,479,130</u>	<u>\$1,831,020</u>
189					
190 Consolidated Federal Programs Grant (CFP)					
191 <u>Instructional Intervention</u>					
192 Teacher Salaries	\$215,021	\$237,495	\$183,632	\$190,115	\$180,302
193 Health Benefits	74,449	45,969	25,672	34,687	36,510
194 PR Taxes/Fringe/Insurance	62,315	58,916	51,083	53,264	50,751
195 Professional Development	<u>11,250</u>	<u>0</u>	<u>11,250</u>	<u>11,250</u>	<u>11,250</u>
196	<u>\$363,035</u>	<u>\$342,380</u>	<u>\$271,637</u>	<u>\$289,316</u>	<u>\$278,813</u>
197 <u>Intervention Social/Emotional</u>					
198 Teacher Salaries	\$44,049	\$49,917	\$51,415	\$46,250	\$48,300
199 Health Benefits	11,044	14,972	20,407	17,416	20,954
200 PR Taxes/Fringe/Insurance	6,902	7,677	8,288	6,954	7,147
201 Professional Development	<u>1,250</u>	<u>0</u>	<u>1,250</u>	<u>1,250</u>	<u>1,250</u>
202	<u>\$63,245</u>	<u>\$72,566</u>	<u>\$81,360</u>	<u>\$71,870</u>	<u>\$77,651</u>
203 <u>Instructional Coaches</u>					
204 Teacher Salaries	\$150,753	\$149,735	\$153,661	\$120,994	\$148,448
205 Health Benefits	28,554	22,568	23,574	26,430	32,826
206 PR Taxes/Fringe/Insurance	31,777	43,985	29,310	34,984	31,224
207 Professional Development/Travel	<u>9,000</u>	<u>5,177</u>	<u>9,000</u>	<u>9,000</u>	<u>9,000</u>
208	<u>\$220,084</u>	<u>\$221,465</u>	<u>\$215,545</u>	<u>\$191,408</u>	<u>\$221,498</u>
209 <u>Other Administration & Support</u>					
210 Homeless Services	\$5,000	\$2,297	\$10,000	\$28,490	\$28,490
211 Arts/Parent Participation Support	0	0	0	2,621	0
212 Training/Professional Development	60,300	40,324	37,500	24,621	20,000
213 Support Services/Independent Schools	0	400	0	20,939	0
214 Supplies & Materials	2,000	0	0	0	0
215 Program Director	0	0	78,007	0	0
216 Professional Development Svc/Admin	<u>12,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
217	<u>\$79,300</u>	<u>\$43,021</u>	<u>\$125,507</u>	<u>\$76,671</u>	<u>\$48,490</u>
218 Total CFP	<u>\$725,664</u>	<u>\$679,432</u>	<u>\$694,049</u>	<u>\$629,265</u>	<u>\$626,452</u>

Bennington-Rutland Supervisory Union

FY23 Budget

	FY21 <u>Budget</u>	FY21 <u>Actual</u>	FY22 <u>Budget</u>	FY22 <u>Anticipated</u>	FY23 <u>Budget</u>
219 Medicaid/EPST/Other Intervention & Support					
220 <u>Family/Student Support/Trainings</u>					
221 Family Support Liaison Salary	\$53,045	\$53,045	\$54,636	\$54,886	\$57,368
222 Health Benefits	11,043	26,638	10,780	28,845	29,652
223 PR Taxes/Fringe/Insurance	8,876	8,066	9,161	9,273	9,509
224 Travel	3,000	595	3,000	3,000	3,000
225 Supplies & Materials	500	0	500	500	5,000
226 Trauma Informed Materials	15,000	0	15,000	0	0
227 Software Subscription	4,100	5,330	5,500	5,230	5,500
228 Professional Development	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
229	<u>\$97,064</u>	<u>\$93,674</u>	<u>\$100,077</u>	<u>\$103,234</u>	<u>\$111,529</u>
230 <u>Instructional Coaches/Other Instructional Support</u>					
231 Teacher Salaries	\$158,260	\$135,542	\$138,439	\$141,357	\$0
232 Health Benefits	41,416	38,324	38,596	38,035	0
233 PR Taxes/Fringe/Insurance	15,894	14,498	15,575	15,813	0
234 Instructional Services	5,000	0	5,000	5,000	0
235 Supplies & Materials	2,000	392	2,000	2,000	0
236 Professional Development	<u>5,000</u>	<u>3,009</u>	<u>9,000</u>	<u>9,000</u>	<u>0</u>
237	<u>\$227,570</u>	<u>\$191,765</u>	<u>\$208,610</u>	<u>\$211,205</u>	<u>\$0</u>
238 <u>Other Support Programs (After School/Success)</u>					
239 Program Director Salaries	\$82,500	\$71,418	\$78,177	\$67,200	\$27,573
240 Health Benefits	22,086	18,663	21,062	16,782	20,954
241 PR Taxes/Fringe/Insurance	12,872	9,915	12,292	9,693	2,458
242 Travel	2,000	209	2,000	2,000	1,000
243 Local Services	10,000	1,565	10,000	10,000	0
244 Supplies	500	1,430	1,000	1,000	500
245 Professional Development	<u>4,500</u>	<u>634</u>	<u>4,500</u>	<u>4,500</u>	<u>1,500</u>
246	<u>\$134,458</u>	<u>\$103,834</u>	<u>\$129,031</u>	<u>\$111,175</u>	<u>\$53,985</u>
247 <u>Administration</u>					
248 Administrative Staff Salaries	\$19,786	\$19,869	\$33,865	\$26,799	\$27,948
249 Health Benefits	10,530	7,715	8,888	7,987	9,843
250 PR Taxes/Fringe/Insurance	3,312	2,987	5,321	4,343	4,454
251 Contracted Services	<u>5,000</u>	<u>404</u>	<u>5,000</u>	<u>4,698</u>	<u>5,000</u>
252	<u>\$38,628</u>	<u>\$30,975</u>	<u>\$53,074</u>	<u>\$43,827</u>	<u>\$47,245</u>
253					
254 Total Medicaid/EPST	<u>\$497,720</u>	<u>\$420,248</u>	<u>\$490,792</u>	<u>\$469,441</u>	<u>\$212,759</u>
255					
256 Total Grant Expenditures	<u>\$1,223,384</u>	<u>\$1,099,680</u>	<u>\$1,184,841</u>	<u>\$1,098,706</u>	<u>\$839,211</u>

BENNINGTON-RUTLAND SUPERVISORY UNION

GENERAL ASSESSMENT FY23

	Total	Mettawee	Taconic & Green	Winhall
257 ADM K-6/8	998.73	116.88	881.85	
258 Percentage Allocation		<u>11.70%</u>	<u>88.30%</u>	
259 School Based Student/Staff Support	<u>\$982,915</u>	<u>\$115,032</u>	<u>\$867,883</u>	
260				
261 ADM PK-12	2,172.78	289.23	1,650.45	233.10
262 Percentage Allocation		<u>13.31%</u>	<u>75.96%</u>	<u>10.73%</u>
263 Administration	<u>\$906,541</u>	<u>\$120,675</u>	<u>\$688,611</u>	<u>\$97,255</u>
264				
265 ADM PK-12	2,172.78	289.23	1,650.45	233.10
266 Percentage Allocation		<u>14.17%</u>	<u>80.83%</u>	<u>5.00%</u>
267 District Accounting (Mgmt Estimate)	<u>\$195,105</u>	<u>\$27,639</u>	<u>\$157,711</u>	<u>\$9,755</u>
268				
269 ADM K-6/8	998.73	116.88	881.85	
270 Percentage Allocation		<u>11.70%</u>	<u>88.30%</u>	
271 Director of Operations/Building & Grounds (60%)	<u>\$124,647</u>	<u>\$14,587</u>	<u>\$110,060</u>	
272				
273 ADM K-12 served	1,465.73		1,282.53	183.20
274 Percentage Allocation			<u>87.50%</u>	<u>12.50%</u>
275 Fleet Oversight/District Runs (36%)	\$74,788		\$65,440	\$9,348
276 Contract Oversight (4%)	<u>8,310</u>	<u>\$4,617</u>	<u>\$3,693</u>	<u>0</u>
277 Director of Operations/Transportation (40%)	<u>\$83,098</u>	<u>\$4,617</u>	<u>\$69,133</u>	<u>\$9,348</u>
278				
279 ADM PK (on site) - 6/8	1,053.73	132.88	920.85	
280 Percentage Allocation		<u>12.61%</u>	<u>87.39%</u>	
281 Director of Food Services	<u>\$88,127</u>	<u>\$11,113</u>	<u>\$77,014</u>	
282				
283 Proposed Assessment	<u>\$2,380,433</u>	<u>\$293,663</u>	<u>\$1,970,412</u>	<u>\$116,358</u>
284				
285 Surplus Returned				
286 FY21 Overall Assessment Allocation		<u>14.2%</u>	<u>80.9%</u>	<u>4.875%</u>
287 Surplus Returned	<u>(\$120,000)</u>	<u>(\$17,029)</u>	<u>(\$97,121)</u>	<u>(\$5,850)</u>
288				
289 Net Assessments to Districts After Surplus Applied	<u>\$2,260,433</u>	<u>\$276,634</u>	<u>\$1,873,291</u>	<u>\$110,508</u>

BENNINGTON-RUTLAND SUPERVISORY UNION

GENERAL ASSESSMENT COMPARISON

	<u>Total</u>	<u>Mettawee</u>	<u>Taconic & Green</u>	<u>Winhall</u>
290	<u>Assessment Comparison - FY23 to FY22 (Prior to any surplus applied)</u>			
291	\$2,380,433	\$293,663	\$1,970,412	\$116,358
292	<u>2,290,120</u>	<u>307,406</u>	<u>1,871,375</u>	<u>111,339</u>
293	<u>\$90,313</u>	<u>(\$13,743)</u>	<u>\$99,037</u>	<u>\$5,019</u>
294	<u>3.9%</u>	<u>-4.5%</u>	<u>5.3%</u>	<u>4.5%</u>
295				
296	<u>Change in Schools ADM % Share</u>			
297		11.70%	88.30%	
298		<u>13.43%</u>	<u>86.57%</u>	
299		<u>(1.73%)</u>	<u>1.73%</u>	
300				
301	<u>Change in Overall ADM % Share</u>			
302		13.31%	75.96%	10.73%
303		<u>13.74%</u>	<u>75.72%</u>	<u>10.54%</u>
304		<u>(0.43%)</u>	<u>0.24%</u>	<u>0.19%</u>
305				
306	<u>Change in Assessment by Cost Center</u>			
307				
308	\$982,915	\$115,032	\$867,883	
309	<u>923,003</u>	<u>123,987</u>	<u>799,016</u>	
310	<u>\$59,912</u>	<u>(\$8,955)</u>	<u>\$68,867</u>	
311				
312	\$906,541	\$120,675	\$688,611	\$97,255
313	<u>881,732</u>	<u>121,137</u>	<u>667,667</u>	<u>92,928</u>
314	<u>\$24,809</u>	<u>(\$462)</u>	<u>\$20,944</u>	<u>\$4,327</u>
315				
316	\$195,105	\$27,639	\$157,711	\$9,755
317	<u>188,020</u>	<u>27,431</u>	<u>151,188</u>	<u>9,401</u>
318	<u>\$7,085</u>	<u>\$208</u>	<u>\$6,523</u>	<u>\$354</u>
319				
320	\$207,745	\$19,204	\$179,193	\$9,348
321	<u>186,112</u>	<u>18,722</u>	<u>158,380</u>	<u>9,010</u>
322	<u>\$21,633</u>	<u>\$482</u>	<u>\$20,813</u>	<u>\$338</u>
323				
324	\$88,127	\$11,113	\$77,014	
325	<u>111,253</u>	<u>16,129</u>	<u>95,124</u>	
326	<u>(\$23,126)</u>	<u>(\$5,016)</u>	<u>(\$18,110)</u>	

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21</u> <u>Budget</u>	<u>FY21</u> <u>Actual</u>	<u>FY22</u> <u>Budget</u>	<u>FY22</u> <u>Anticipated</u>	<u>FY23</u> <u>Budget</u>	
1	<u>EXPENDITURE SUMMARY</u>					
2	Early Education Instruction/Support	\$574,839	\$418,869	\$550,612	\$566,328	\$361,971
3	Direct Services to Districts	161,775	160,677	160,543	69,109	223,247
4	Services Operating Grades in the SU	4,022,071	4,035,536	4,438,801	4,476,443	4,969,504
5	Services Non-Operating Grades	4,002,354	3,166,029	3,478,817	3,544,672	3,288,418
6	Student Support Services PK-12	652,924	601,876	666,632	656,808	698,788
7	Administration PK-12	819,473	714,334	838,109	862,609	884,699
8	Transportation PK-12	<u>418,326</u>	<u>325,291</u>	<u>403,078</u>	<u>529,188</u>	<u>500,381</u>
9	TOTAL EXPENDITURES	<u>\$10,651,762</u>	<u>\$9,422,612</u>	<u>\$10,536,592</u>	<u>\$10,705,157</u>	<u>\$10,927,008</u>
10						
11	<u>REVENUES</u>					
12	Service Fees/Misc	\$185,278	\$179,073	\$164,543	\$99,073	\$240,496
13	IDEA Grants	685,000	778,876	785,000	785,000	765,000
14	Early Education Block Grants	155,813	155,813	158,155	158,155	158,155
15	<u>State Revenue</u>					
16	Special Education Block Grants	\$848,919	\$848,919	\$854,636	\$854,636	\$0
17	State Reimbursement	3,587,953	2,975,611	3,452,843	3,519,378	0
18	Census Block Grant	0	0	0	0	4,710,018
19	State Extraordinary Reimbursement	<u>1,018,480</u>	<u>920,389</u>	<u>958,581</u>	<u>972,615</u>	<u>1,551,182</u>
20		<u>5,455,352</u>	<u>4,744,919</u>	<u>5,266,060</u>	<u>5,346,629</u>	<u>6,261,200</u>
21						
22	REVENUE SUBTOTAL	<u>\$6,481,443</u>	<u>\$5,858,681</u>	<u>\$6,373,758</u>	<u>\$6,388,857</u>	<u>\$7,424,851</u>
23	Assessments (Net of Surplus Applied)	<u>4,070,319</u>	<u>4,070,319</u>	<u>3,662,834</u>	<u>3,662,834</u>	<u>3,252,157</u>
24	TOTAL REVENUE	<u>\$10,551,762</u>	<u>\$9,929,000</u>	<u>\$10,036,592</u>	<u>\$10,051,691</u>	<u>\$10,677,008</u>
25	Surplus/(Deficit) offset to Assessments	<u>100,000</u>		<u>500,000</u>		<u>250,000</u>
26	TOTAL REVENUE	<u>\$10,651,762</u>		<u>\$10,536,592</u>		<u>\$10,927,008</u>
27						
28	<u>EXPENDITURE DETAIL</u>					
29	<u>Early Education</u>					
30	<u>PK Sites</u>					
31	Teacher Salaries	\$184,219	\$190,245	\$192,703	\$196,662	\$0
32	Substitutes	1,500	350	1,500	1,500	0
33	Group Medical	35,344	31,259	32,682	32,198	0
34	PR Taxes/Fringe/Ins.	20,406	20,112	21,140	21,405	0
35	Services/Supplies	1,500	0	1,500	1,500	0
36	Speech Position	39,280	0	0	0	0
37	Mentoring	3,000	188	0	1,500	0
38	PR Taxes/Fringe/Ins.	247	16	0	122	0
39	Prof Development/Tuition	<u>6,000</u>	<u>2,955</u>	<u>7,500</u>	<u>7,500</u>	<u>0</u>
40		<u>\$291,496</u>	<u>\$245,125</u>	<u>\$257,025</u>	<u>\$262,387</u>	<u>\$0</u>

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21 Budget</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY23 Budget</u>
41 <u>Instruction</u>					
42 Teacher Salaries	\$101,423	\$75,460	\$104,844	\$95,946	\$136,752
43 Extended School Year Wages	1,800	312	1,800	1,632	1,800
44 Medical	31,456	15,615	27,890	16,877	30,440
45 PR Taxes/Fringe/Ins.	11,594	7,008	11,889	9,645	14,568
46 Instructional Services	2,000	880	2,000	7,350	4,350
47 Supplies	<u>3,200</u>	<u>206</u>	<u>3,200</u>	<u>3,200</u>	<u>4,000</u>
48	<u>\$151,473</u>	<u>\$99,481</u>	<u>\$151,623</u>	<u>\$134,650</u>	<u>\$191,910</u>
49 <u>Speech/Support</u>					
50 Support Services	\$2,500	\$17,274	\$2,000	\$2,800	\$2,800
51 Teacher Salaries	87,487	42,881	97,288	120,087	115,174
52 Extended School Year Wages	500	826	500	2,093	500
53 Medical	18,307	8,445	18,175	17,780	23,432
54 PR Taxes/Fringe/Ins.	9,076	4,073	10,001	12,115	11,832
55 Supplies	<u>1,000</u>	<u>391</u>	<u>1,000</u>	<u>1,000</u>	<u>1,700</u>
56	<u>\$118,870</u>	<u>\$73,890</u>	<u>\$128,964</u>	<u>\$155,875</u>	<u>\$155,438</u>
57 <u>Staff Support</u>					
58 Mentoring	\$0	\$0	\$0	\$383	\$1,500
59 PR Taxes/Fringe/Ins.	0	0	0	33	123
60 Prof Development/Tuition	6,000	200	6,000	6,000	6,000
61 Travel	<u>7,000</u>	<u>173</u>	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>
62	<u>\$13,000</u>	<u>\$373</u>	<u>\$13,000</u>	<u>\$13,416</u>	<u>\$14,623</u>
63 <u>Occupational Therapy</u>					
64 Occupational Therapist Salaries	\$11,160	\$15,105	\$10,070	\$30,130	\$31,510
65 Medical	4,819	3,968	4,036	12,997	14,009
66 PR Taxes/Fringe/Insurance	<u>1,841</u>	<u>2,342</u>	<u>1,648</u>	<u>5,071</u>	<u>5,194</u>
67	<u>\$17,820</u>	<u>\$21,415</u>	<u>\$15,754</u>	<u>\$48,198</u>	<u>\$50,713</u>
68 <u>Physical Therapy</u>					
69 Physical Therapist Salaries	\$0		\$0	\$11,518	\$12,050
70 PR Taxes/Fringe/Insurance	<u>0</u>		<u>0</u>	<u>949</u>	<u>995</u>
71	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$12,467</u>	<u>\$13,045</u>
72 <u>Administration</u>					
73 Testing/Services/Supplies, Etc.	<u>\$6,000</u>	<u>\$2,656</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>
74					
75 Total Early Education Services	<u>\$598,659</u>	<u>\$442,940</u>	<u>\$572,366</u>	<u>\$632,993</u>	<u>\$431,729</u>
76					
77 Direct Services PK-8					
78 Teacher Salaries (PK)	\$0	\$0	\$0	\$0	\$83,019
79 Clinician Salaries	77,427	48,891	45,322	0	0
80 Paraeducators Wags	9,041	6,945	9,310	2,765	0
81 Medical	25,372	7,979	9,335	0	0
82 PR Taxes/Fringe/Insurance	12,935	10,229	8,583	453	7,249

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21 Budget</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY23 Budget</u>
83 Behavior Interventionist Position	36,000	34,950	34,950	38,000	38,000
84 Prof Development/Tuition	1,000	0	1,000	1,000	2,500
85 Administrator Salaries	0	38,545	40,250	20,960	68,331
86 Medical	0	7,060	7,270	3,585	17,020
87 PR Taxes/Fringe/Insurance	<u>0</u>	<u>6,078</u>	<u>4,523</u>	<u>2,346</u>	<u>7,128</u>
88 Total Direct Services PK-8	<u>\$161,775</u>	<u>\$160,677</u>	<u>\$160,543</u>	<u>\$69,109</u>	<u>\$223,247</u>
89					
90 Services Provided to Students in Grades Educated Within Schools in the Supervisory Union					
91					
92 <u>Special Educators</u>					
93 Teacher Salaries	\$1,284,028	\$1,224,935	\$1,342,073	\$1,336,825	\$1,455,510
94 Extended School Year Wages	25,000	7,908	25,000	17,671	25,000
95 Substitutes	12,000	2,692	12,000	12,000	12,000
96 Medical	333,662	316,156	345,856	300,195	316,181
97 PR Taxes/Fringe/Insurance	<u>135,930</u>	<u>120,396</u>	<u>141,293</u>	<u>138,387</u>	<u>151,219</u>
98	<u>\$1,790,620</u>	<u>\$1,672,087</u>	<u>\$1,866,222</u>	<u>\$1,805,078</u>	<u>\$1,959,910</u>
99 <u>Other Instructional</u>					
100 Behavior Support Services	\$105,157	\$29,263	\$25,000	\$25,000	\$25,000
101 Tuition/Services	572,337	894,607	721,948	810,097	828,225
102 District Services/Extraordinary	118,052	30,098	123,248	98,108	52,412
103 Supplies & Equipment	<u>37,500</u>	<u>16,533</u>	<u>37,500</u>	<u>37,500</u>	<u>37,500</u>
104	<u>\$833,046</u>	<u>\$970,501</u>	<u>\$907,696</u>	<u>\$970,705</u>	<u>\$943,137</u>
105 <u>Speech & Language Pathologists</u>					
106 Teacher Salaries	\$467,946	\$442,933	\$509,765	\$497,338	\$507,094
107 Extended School Year Wages	11,500	4,180	11,500	14,640	11,500
108 Substitutes	2,000	0	2,000	2,000	2,000
109 Medical	100,155	96,346	121,669	113,201	157,028
110 PR Taxes/Fringe/Insurance	<u>48,553</u>	<u>44,200</u>	<u>53,817</u>	<u>52,543</u>	<u>54,683</u>
111	<u>\$630,154</u>	<u>\$587,659</u>	<u>\$698,751</u>	<u>\$679,722</u>	<u>\$732,305</u>
112 <u>Student Support</u>					
113 Contracted Services	\$0	\$23,808	\$10,600	\$21,300	\$21,300
114 Extended School Year Wages	7,000	688	7,000	6,421	7,000
115 PR Taxes/Fringe/Insurance	576	53	576	527	576
116 Teacher Salaries/Counseling	4,889	0	5,036	0	0
117 Medical	1,050	0	1,037	0	0
118 PR Taxes/Fringe/Insurance	761	0	788	0	0
119 Evaluations	7,500	4,031	7,500	7,500	7,500
120 Counseling Services	10,156	12,640	5,000	0	0
121 Speech/Auditory Services	4,040	73,688	18,500	138,709	221,700
122 Speech Supplies/Software	7,000	8,337	7,000	7,000	10,000
123 Transportation Services	<u>8,000</u>	<u>9,839</u>	<u>20,200</u>	<u>25,878</u>	<u>26,000</u>
124	<u>\$50,972</u>	<u>\$133,084</u>	<u>\$83,237</u>	<u>\$207,335</u>	<u>\$294,076</u>

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21 Budget</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY23 Budget</u>
125 <u>Staff Support</u>					
126 Professional Dev. Support Stipends	\$4,500	\$5,944	\$6,000	\$4,524	\$9,750
127 PR Taxes/Fringe/Insurance	370	433	494	372	802
128 Professional Development/Tuition	45,000	34,159	45,000	45,000	45,000
129 District Professional Development	10,000	4,213	10,000	10,000	10,000
130 Travel	<u>1,500</u>	<u>0</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
131	<u>\$61,370</u>	<u>\$44,749</u>	<u>\$62,994</u>	<u>\$61,396</u>	<u>\$67,052</u>
132 <u>ANCHOR Program</u>					
133 Teachers & Behaviorist Salaries	\$143,067	\$184,268	\$203,760	\$147,104	\$126,748
134 Paraeducator Wages	80,500	59,036	60,925	70,723	126,785
135 Extended School Year Wages	6,000	0	6,000	5,569	6,000
136 Substitutes	2,000	50	2,000	2,000	2,000
137 Medical	82,557	71,364	87,149	99,329	112,860
138 PR Taxes/Fringe/Insurance	28,460	27,045	32,699	27,608	32,241
139 Program Supplies/Services	5,000	701	5,000	5,000	5,000
140 Teacher Salaries/Counseling	52,745	55,593	57,363	57,613	59,151
141 Medical	9,847	8,888	9,034	8,905	9,375
142 PR Taxes/Fringe/Insurance	6,340	7,812	6,739	6,761	6,893
143 Professional Development	<u>10,000</u>	<u>9,558</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
144	<u>\$426,516</u>	<u>\$424,315</u>	<u>\$480,669</u>	<u>\$440,612</u>	<u>\$497,053</u>
145					
146 <u>RISE Program</u>					
147 Teacher Salaries	\$54,031	\$55,785	\$57,363	\$59,213	\$60,764
148 Paraeducators Wages	103,670	91,269	156,722	167,642	231,417
149 Extended School Year Wages	6,000	0	6,000	3,418	6,000
150 Substitutes	2,000	0	2,000	2,000	2,000
151 Medical	31,933	26,855	71,000	31,370	50,681
152 PR Taxes/Fringe/Insurance	20,759	18,202	28,747	30,552	39,746
153 Behavior Support Services	0	5,600	6,400	6,400	6,400
154 Program Supplies/Services	5,000	1,561	5,000	5,000	5,000
155 Professional Development	<u>6,000</u>	<u>3,869</u>	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>
156	<u>\$229,393</u>	<u>\$203,141</u>	<u>\$339,232</u>	<u>\$311,595</u>	<u>\$408,008</u>
157 <u>Early Retirement</u>					
158 Early Retirement Payments	\$0	\$0	\$0	\$0	\$63,133
159 PR Taxes/Fringe/Insurance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,830</u>
160	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$67,963</u>
161					
162 Total - Grades Served within SU	<u>\$4,022,071</u>	<u>\$4,035,536</u>	<u>\$4,438,801</u>	<u>\$4,476,443</u>	<u>\$4,969,504</u>

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21 Budget</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY23 Budget</u>
163 Services Provided to Students in Grades Educated Outside of the Supervisory Union					
164 Instruction					
165 Extended School Year Wages	\$0	\$0	\$1,500	\$0	\$1,500
166 PR Taxes/Fringe/Insurance	0	0	123	0	123
167 Services/Tuition	\$3,785,817	\$2,963,045	\$3,246,534	\$3,341,477	\$3,113,758
168 Supplies	<u>500</u>	<u>0</u>	<u>500</u>	<u>500</u>	<u>500</u>
169	<u>\$3,786,317</u>	<u>\$2,963,045</u>	<u>\$3,248,657</u>	<u>\$3,341,977</u>	<u>\$3,115,881</u>
170 Student Support					
171 Services	\$1,000	\$0	\$1,260	\$0	\$0
172 Evaluations	7,500	0	7,500	7,500	7,500
173 Counseling Services	56,758	61,149	74,600	38,246	33,626
174 Speech Services	117,990	114,725	112,000	112,473	87,611
175 Occupational Therapy Services	14,144	9,478	13,300	18,500	17,800
176 Physical Therapy Services	0	0	0	0	0
177 Transportation Services	<u>18,645</u>	<u>17,632</u>	<u>21,500</u>	<u>25,976</u>	<u>26,000</u>
178	<u>\$216,037</u>	<u>\$202,984</u>	<u>\$230,160</u>	<u>\$202,695</u>	<u>\$172,537</u>
179					
180 Total - Grades Served Outside SU	<u>\$4,002,354</u>	<u>\$3,166,029</u>	<u>\$3,478,817</u>	<u>\$3,544,672</u>	<u>\$3,288,418</u>
181					
182 Student Support Services					
183 Psychological					
184 Psychologist Salaries	\$151,595	\$156,143	\$160,828	\$161,328	\$168,870
185 Medical	28,554	26,066	26,156	25,782	27,135
186 PR Taxes/Fringe/Insurance	41,885	43,836	46,149	45,676	46,844
187 Materials & Supplies	3,000	2,832	3,000	3,000	3,000
188 Professional Development	6,000	675	6,000	6,000	6,000
189 Travel	<u>3,700</u>	<u>573</u>	<u>3,700</u>	<u>3,700</u>	<u>3,700</u>
190	<u>\$234,734</u>	<u>\$230,125</u>	<u>\$245,833</u>	<u>\$245,486</u>	<u>\$255,549</u>
191 Occupational Therapy K-12					
192 Occupational Therapist Salaries	\$184,373	\$164,153	\$191,330	\$163,246	\$170,747
193 Medical	80,216	67,724	76,696	68,544	73,626
194 PR Taxes/Fringe/Insurance	30,327	23,200	31,327	27,387	28,061
195 Supplies	2,000	1,389	2,000	2,000	2,000
196 Professional Development	4,500	1,020	4,500	4,500	4,500
197 Travel	<u>5,500</u>	<u>0</u>	<u>3,000</u>	<u>1,000</u>	<u>3,000</u>
198	<u>\$306,916</u>	<u>\$257,486</u>	<u>\$308,853</u>	<u>\$266,677</u>	<u>\$281,934</u>
199 Physical Therapy K-12					
200 Physical Therapist Salaries	\$85,818	\$85,798	\$88,348	\$77,080	\$80,640
201 PR Taxes/Fringe/Insurance	7,086	7,032	7,294	6,350	6,657
202 Services/Supplies	300	20	300	300	10,000
203 Travel	<u>250</u>	<u>0</u>	<u>250</u>	<u>250</u>	<u>250</u>
204	<u>\$93,454</u>	<u>\$92,850</u>	<u>\$96,192</u>	<u>\$83,980</u>	<u>\$97,547</u>
205					
206 Total Student Support Services	<u>\$635,104</u>	<u>\$580,461</u>	<u>\$650,878</u>	<u>\$596,143</u>	<u>\$635,030</u>
207 Administration PK-12					

Bennington-Rutland Supervisory Union

FY23 Special Education Budget

	<u>FY21 Budget</u>	<u>FY21 Actual</u>	<u>FY22 Budget</u>	<u>FY22 Anticipated</u>	<u>FY23 Budget</u>
208 <u>Administrative Staffing</u>					
209 Director of Student Services	\$47,893	\$104,000	\$107,120	\$107,370	\$112,476
210 Student Service Coordinators	415,309	\$308,223	336,861	376,900	376,553
211 Administrative Staff Salaries	32,878	33,125	56,288	48,314	54,915
212 Medical	101,826	72,521	104,309	101,032	96,916
213 PR Taxes/Fringe/Insurance	<u>106,767</u>	<u>118,974</u>	<u>120,680</u>	<u>111,487</u>	<u>123,213</u>
214	<u>\$704,673</u>	<u>\$636,843</u>	<u>\$725,258</u>	<u>\$745,103</u>	<u>\$764,073</u>
215 <u>Administrative Services</u>					
216 Professional Development	\$25,000	\$11,454	\$25,000	\$25,000	\$25,000
217 Contracted Service	8,000	9,889	8,000	8,000	8,000
218 Legal	5,000	1,403	5,000	5,000	5,000
219 Postage	3,000	1,648	3,000	3,000	3,000
220 Advertising	2,000	2,577	2,000	2,000	2,000
221 Travel	9,600	264	9,600	9,600	9,600
222 Supplies/Software/Copier/Equipment	<u>14,500</u>	<u>9,801</u>	<u>14,500</u>	<u>14,500</u>	<u>14,500</u>
223	<u>\$67,100</u>	<u>\$37,036</u>	<u>\$67,100</u>	<u>\$67,100</u>	<u>\$67,100</u>
224 <u>Transportation Administration</u>					
225 Director of Transportation Salary	\$26,098	\$26,098	\$26,881	\$28,381	\$30,902
226 Medical	11,337	7,545	8,491	11,339	11,656
227 PR Taxes/Fringe/Insurance	<u>4,265</u>	<u>4,156</u>	<u>4,379</u>	<u>4,686</u>	<u>4,968</u>
228	<u>\$41,700</u>	<u>\$37,799</u>	<u>\$39,751</u>	<u>\$44,406</u>	<u>\$47,526</u>
229 Total Administration	<u>\$813,473</u>	<u>\$711,678</u>	<u>\$832,109</u>	<u>\$856,609</u>	<u>\$878,699</u>
230					
231 Transportation					
232 <u>Transportation Staff</u>					
233 Driver & Assistant Wages	\$234,075	\$174,060	\$226,187	\$266,645	\$295,071
234 Medical	54,493	56,835	71,348	85,243	96,544
235 PR Taxes/Fringe/Insurance	<u>48,341</u>	<u>30,751</u>	<u>42,843</u>	<u>52,058</u>	<u>54,066</u>
236	<u>\$336,909</u>	<u>\$261,646</u>	<u>\$340,378</u>	<u>\$403,946</u>	<u>\$445,681</u>
237 <u>Transportation Services/Support</u>					
238 Repairs & Maintenance	\$20,000	\$20,394	\$20,000	\$20,000	\$20,000
239 Services/Insurance	5,000	5,189	4,000	4,000	4,000
240 Advertising	1,000	0	1,000	1,000	1,000
241 Professional Development/Travel	500	0	500	500	500
242 Services Provided by Districts	3,000	407	3,000	3,000	3,000
243 Supplies	1,200	770	1,200	1,200	1,200
244 Fuel	33,000	19,262	33,000	25,000	25,000
245 Bus Purchase/Lease	<u>17,717</u>	<u>17,623</u>	<u>0</u>	<u>70,542</u>	<u>0</u>
246	<u>\$81,417</u>	<u>\$63,645</u>	<u>\$62,700</u>	<u>\$125,242</u>	<u>\$54,700</u>
247 Total Transportation	<u>\$418,326</u>	<u>\$325,291</u>	<u>\$403,078</u>	<u>\$529,188</u>	<u>\$500,381</u>
248					
249 Total Special Education	<u>\$10,651,762</u>	<u>\$9,422,612</u>	<u>\$10,536,592</u>	<u>\$10,705,157</u>	<u>\$10,927,008</u>

BENNINGTON-RUTLAND SUPERVISORY UNION
SPECIAL EDUCATION ASSESSMENTS - FY23

	Total	Mettawee	Taconic & Green	Winhall
250 <u>Early Education - Instruction</u>				
251 <i>ADM (less direct billed site)</i>	123.00	4.00	112.00	7.00
252 Percentage Allocation		<u>3.3%</u>	<u>91.1%</u>	<u>5.7%</u>
253 Early Education Instruction	<u>\$199,222</u>	<u>\$6,479</u>	<u>\$181,405</u>	<u>\$11,338</u>
254				
255 <u>Early Education - Speech/Instructional Support/Administration</u>				
256 <i>ADM</i>	139.00	20.00	112.00	7.00
257 Percentage Allocation		<u>14.4%</u>	<u>80.6%</u>	<u>5.0%</u>
258 Early Education Speech	<u>\$162,750</u>	<u>\$23,416</u>	<u>\$131,138</u>	<u>\$8,196</u>
259				
260 <u>Early Ed Block Grant Allocation</u>				
261 <i>ADM</i>	139.00	20.00	112.00	7.00
262 Percentage Allocation		<u>14.4%</u>	<u>80.6%</u>	<u>5.0%</u>
263 Early Ed Block Grant Allocation	<u>(\$158,155)</u>	<u>(\$22,755)</u>	<u>(\$127,435)</u>	<u>(\$7,965)</u>
264				
265				
266 <u>Services K-6/8 Grades Served</u>				
267 <i>Projected FY23 Enrollment</i>	1,002.00	118.00	868.00	16.00
268 Percentage Allocation		<u>11.8%</u>	<u>86.6%</u>	<u>1.6%</u>
269 Services K-6/8	<u>\$1,989,427</u>	<u>\$234,284</u>	<u>\$1,723,375</u>	<u>\$31,768</u>
270				
271 <u>Services 7/9-12 & K-8 choice out of our SU</u>				
272 <i>Projected FY23 Enrollment</i>	939.00	151.00	592.00	196.00
273 Percentage Allocation		<u>16.1%</u>	<u>63.0%</u>	<u>20.9%</u>
274 Services 7/9-12	<u>\$939,112</u>	<u>\$151,018</u>	<u>\$592,070</u>	<u>\$196,024</u>
275				
276 <u>Student Support/Administration/Transportation</u>				
277 <i>Projected FY23 Enrollment</i>	2,079.00	288.00	1,572.00	219.00
278 Percentage Allocation		<u>13.9%</u>	<u>75.6%</u>	<u>10.5%</u>
279 Student Support/Administration/Transportation	<u>\$369,801</u>	<u>\$51,229</u>	<u>\$279,617</u>	<u>\$38,955</u>
280				
281 Total FY23 Assessment	<u>\$3,502,157</u>	<u>\$443,671</u>	<u>\$2,780,170</u>	<u>\$278,316</u>
282				
283 Surplus Returned FY23				
284 <i>FY21 Overall Assessment Allocation</i>		15.7%	75.7%	8.6%
285 Surplus Applied	<u>(\$250,000)</u>	<u>(\$39,250)</u>	<u>(\$189,250)</u>	<u>(\$21,500)</u>
286				
287 FY23 Net Assessments to Districts	<u>\$3,252,157</u>	<u>\$404,421</u>	<u>\$2,590,920</u>	<u>\$256,816</u>
288				
289 <u>Assessment Comparison - FY23 to FY22 (Excluding Surplus Returned)</u>				
290 <i>FY23 Assessment</i>	\$3,502,157	\$443,671	\$2,780,170	\$278,316
291 <i>FY22 Assessment</i>	<u>4,162,834</u>	<u>609,734</u>	<u>3,162,904</u>	<u>390,196</u>
292 <i>Variance</i>	<u>(\$606,677)</u>	<u>(\$166,063)</u>	<u>(\$382,734)</u>	<u>(\$111,880)</u>
293 <i>Percentage Increase/(Decrease)</i>	<u>(15.9%)</u>	<u>(27.2%)</u>	<u>(12.1%)</u>	<u>(28.7%)</u>

OFFICE OF THE SUPERINTENDENT - TREASURER'S REPORT

The Bennington-Rutland Supervisory Union engaged RHR Smith & Company, CPA's, Buxton, Maine, to conduct an audit of its FY21 financial statements. Copies of the audit report will be available upon completion for public inspection at BRSU.org, or by calling the Bennington-Rutland Supervisory Union, (802) 362-2452.

Summary of Fund Balances

	General Fund	Equipment / Software Reserves	Curriculum Reserve	Special Education	Vehicle Reserve
1 Balance June 30, 2020	\$197,239	\$10,327	\$10,000	\$614,522	
2					
3 Transfer to Assigned Funds	(13,000)	<u>3,000</u>	<u>10,000</u>		
4 Actual Revenues FY21	4,346,034			9,929,000	
5 Actual Expenditures FY21	(4,217,031)			(9,422,612)	
6 Surplus Assigned for Use FY22	<u>(145,000)</u>			<u>(500,000)</u>	
7 Actual Fund Balance June 30, 2021	\$168,242	\$13,327	\$20,000	\$620,910	\$0
8					
9 Transfer to Assigned Funds	(13,000)	3,000	<u>10,000</u>	(100,000)	<u>100,000</u>
10 Assigned for Use from Prior Year	145,000			500,000	
11 Anticipated Revenues FY22	4,786,456			10,051,691	
12 Anticipated Expenditures FY22	(4,904,093)	<u>(7,000)</u>		(10,705,157)	
13 Surplus Assigned for Use FY23	<u>(120,000)</u>			<u>(250,000)</u>	
14 Anticipated Fund Balance June 30, 2022	\$62,605	\$9,327	\$30,000	\$117,444	\$100,000
15					
16 Transfer to Assigned Funds	(15,000)	<u>5,000</u>	<u>10,000</u>	(30,000)	<u>30,000</u>
17 Assigned for Use from Prior Year	120,000			250,000	
18 Budgeted Revenues FY23	4,994,164			10,677,008	
19 Budgeted Expenditures FY23	<u>(5,114,164)</u>			<u>(10,927,008)</u>	
20 Budgeted Fund Balance June 30, 2023	<u>\$47,605</u>	<u>\$14,327</u>	<u>\$40,000</u>	<u>\$87,444</u>	<u>\$130,000</u>

Community Information

Winhall Population: 1,182 www.winhall.org **Registered Voters: 792**

Town Clerk & Treasurer winclerk@comcast.net (802) 297-2122 office

Delinquent Tax Collector N/A (802) 297-0342

Town Administrator townadmin@winhall.org (802) 297-2119

Select Board

Scheduled Meetings: 1st and 3rd Wednesday of every month, starting at 5:00 PM

Winhall Planning Commission wpczba@winhall.org

Scheduled Meetings: 1st and 3rd Tuesday of every month, starting at 7:30 PM

School Board

Scheduled Meetings: 3rd Tuesday of every month, starting at 5:00 PM

Zoning Board of Adjustment Meetings scheduled as necessary

Zoning Administrator wpczba@winhall.org (802) 297-1820

Health Officer healthofficer@winhall.org

Animal Control Officer patwsalo@gmail.com (802) 297-1032

Facilities Manager facilities@winhall.org

Board of Listers winlister@gmail.com (802) 297-2151

Scheduled Meetings: Meetings scheduled as necessary

Memorial Library www.winhallmemoriallibrary.org (802) 297-9741

Emergency Response 911

Police Department (non-emergency) (802) 297-2121

Fire Department (non-emergency) (802) 297-9823

Highway Department highway@winhall.org (802) 297-2120

Transfer Station transfer@winhall.org (802) 297-2130

Hours: Monday, Tuesday, Friday, 8:00AM to 4:00PM

Saturday - Sunday, 9:00AM to 4:00PM

Open Week of Christmas (closed Christmas Day) and week of New Year's

Open Wednesdays following a Monday or Tuesday Holiday

**TOWN OF WINHALL
115 VERMONT ROUTE 30
BONDVILLE, VT 05340
www.winhall.org**

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March 1, 2022 at 10:00AM
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Bondville, VT 05340

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